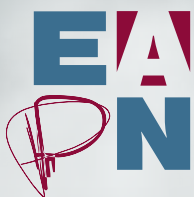


# EU 2023 POVERTY WATCH

Towards a Sustainable Social Welfare for the People?



EUROPEAN ANTI POVERTY NETWORK

**EAPN Report**



## EUROPEAN ANTI POVERTY NETWORK

The European Anti-Poverty Network (EAPN) is an independent network of non-governmental organisations (NGOs) and groups involved in the fight against poverty and social exclusion in the Member States of the European Union, established in 1990.

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# Executive Summary

**The 2023 European Poverty Watch report aims to put poverty, as a multidimensional concept, at the top of the European agenda, highlighting the root causes of poverty and amplifying the voices of people experiencing poverty. The data and analysis presented in the report is based on the work of 21 European Anti-Poverty Network (EAPN) members located across Europe and their 2023 National Poverty Watches.**

National statistics and 2023 National Poverty Watches reports still reveal high poverty and social exclusion rates across European countries, heavily impacted by the rising cost of living. This year, the EU Poverty Watch focusses on various dimensions of the sustainability of the welfare state.

Drawing on the national EAPN Members' countries experiences, it features concrete examples of solutions and challenges on how to provide the necessary resources for the welfare state to function properly. This includes enlarging the tax base and ensuring progressive and equal tax systems, shifting the tax burden from labour to capital-income and fighting tax evasion in a context of austerity measures and contraction of social expenditure.

The report is based on the assumption that social and environmental sustainability are inextricably linked and that the welfare state must ensure the redistribution of resources between the richer and the poorer. The national reports show that climate and social policies often tend to follow parallel paths instead of going hand in hand. Streamlining social policy objectives into climate policies is key. While there is a growing attention towards this objective at the EU level, so far social priorities have not

been embedded into climate policies to the extent necessary. As a result, it is fundamental to bring at the centre of the public debate a deeper reflection on the way in which the welfare system is financed and organised for preventing and fighting inequalities.

Equality in the distribution of resources is fundamental for guaranteeing citizens' abilities to exercise their basic rights and participate in politics and democracy. Sufficient means in terms of budget allocation, adequate services and human resources and design of evidence-based policies are fundamental preconditions for a well-functioning social welfare. As widely underlined in EAPN national reports, only the effective and meaningful participation of people experiencing poverty in policy-making and evaluation can guarantee durable, socially sustainable and impactful policies.

Based on the main trends described above, this report formulated 11 recommendations, for both EU actors and Member States regarding EU policy measures that can have significant impact in the fight against poverty and inequalities. The recommendations address either emerging policy dossiers, the implementation of on-going policies or the revision/evaluation of existing policy documents.

# Acronyms & Glossary

<b>AROP</b>	At risk of poverty	<b>IMF</b>	International Monetary Fund
<b>AROPE</b>	At risk of poverty or social exclusion	<b>JER</b>	Joint Employment Report
<b>COVID-19</b>	Coronavirus pandemic	<b>JTM</b>	Just Transition Mechanism
<b>EAPN</b>	European Anti-Poverty Network	<b>LGBTI</b>	Lesbian, Gay, Bisexual, Transgender, and Intersex
<b>EC</b>	European Commission	<b>NEETs</b>	Not in Education, Employment, or Training
<b>EPSR</b>	European Pillar of Social Rights	<b>OECD</b>	Organisation for Economic Cooperation and Development
<b>EP</b>	European Parliament	<b>PeP</b>	People experiencing Poverty
<b>ESSPROS</b>	European System of integrated Social Protection Statistics	<b>SILC</b>	Statistics on Income and Living Conditions
<b>EU</b>	European Union	<b>SPC</b>	Social Protection Committee
<b>EU-27</b>	European Union's 27 countries	<b>SURE</b>	Support to mitigate Unemployment Risks in an Emergency
<b>GDP</b>	Gross Domestic Product	<b>VAT</b>	Value Added Tax
<b>ICT</b>	Information and Communications Technology	<b>V-Dem</b>	Varieties of Democracy indices

## Progressive tax

Progressivity means that the tax burden increases more than proportionally with income (EC - Annual report on taxation 2023)

## Regressive tax

Taxes are considered regressive when they create a relative higher burden for lower incomes (EC - Annual report on taxation 2022)

# Introduction:

**“Poverty is not just a lack of money; it is not having the capability to realise one’s full potential as human being”**

(Amartya Sen)

The European Poverty Watch report aims to put poverty, as a multidimensional concept, at the top of the European agenda, highlighting the root causes of poverty and amplifying the voices of people experiencing poverty. The data and analysis presented in the report are based on the work of 21 European Anti-Poverty Network (EAPN) members located across Europe and their 2023 National Poverty Watches.

The National Poverty Watches are rooted in the reality of the work of EAPN members, and the priorities and expertise of people experiencing poverty (PeP). The European Poverty Watch is an evidence-based report on the current trends and policies on poverty and social exclusion in Europe. Part of EAPN aim is

to put pressure on Governments and Institutions of the European Union to take action to end poverty and social exclusion in European countries. For this, the report presents concrete recommendations at national and EU level.

National statistics and 2023 National Poverty Watch reports reveal still high poverty and social exclusion rates across European countries resulting from the rising cost of living. This year, the EU Poverty Watch report focuses on **how to sustainably finance welfare states in light of austerity measures and the contraction of social expenditure**.

:



# 1. Poverty dimensions and missing poor

## 1.1. Poverty dimensions

**Poverty is multidimensional**, and goes beyond just access to goods and services. According to the work carried out by ATD Quart-Monde with the University of Oxford on the hidden dimensions of poverty, there are 9 poverty dimensions (ATD Fourth World and Oxford University 2019). Some of these poverty dimensions are less visible and can include experiencing **intense physical, mental and emotional suffering accompanied by a sense of powerlessness**. EAPN Norway highlights how financial stress and uncertainty not only have economic consequences for people living below the poverty line but also impact their mental health: “Nine out of ten individuals who default on their bills report significant negative effects on their mental and emotional well-being”. On top of that, people in poverty often experience **discrimination**, which can exacerbate patterns of exclusion and contribute to alienation. EAPN **Finland** and **Greece** report the hurdles and discriminations that migrants, refugees, and asylum seekers experience in accessing national welfare benefits, as well as EU-funded programmes, further contributing to exclusion and poverty.

According to [EAPN](#), at **the EU level, the notions of absolute and relative poverty are both used to describe poverty**. Since 2010, the composite notion of Risk of Poverty or Social Exclusion, which brings together relative monetary poverty, material

deprivation and exclusion from the labour market, is also used. With the adoption of the European Pillar of Social Rights (EPRS) Action Plan, Member States committed to a shared objective of reducing by 2030 of at least 15 million the number of people at risk of poverty or social exclusion (AROPE) compared to 2019, out of which at least 5 million should be children. Nonetheless, “the number of persons at risk of poverty or social exclusion remained broadly stable in the EU, following a significant decline over the last decade. In **2022 the overall number of persons AROPE decreased by only 279 000**” (Joint Employment Report - JER- 2024), **showing that EU Member States are far from reaching their 2030 targets**. Only Cyprus reached its national poverty reduction target in 2022 (Social Protection Committee Annual Report 2023). In addition, the **impact of social transfers** on poverty reduction has deteriorated between 2021 and 2022 (JER 2024).

National Poverty Watches depict an alarming situation, emphasising **food insecurity, lack of access to and maintenance of housing, lack of access to health, energy and water** in many European countries. For instance, in **Belgium and Finland**, EAPN members highlight the rise of people seeking food aid leading vulnerable groups to adopt unhealthier and less diverse diets, increasing the risk of malnutrition.

**“It is the poor who do not have the money to live a healthy life by eating healthy food, who also do not have the money to get timely care.”**

**(EAPN Belgium)**

EAPN members report the growing unease and hardship with the **high costs for housing** and the phenomenon of evictions. For example, in **Portugal**, “in 2022, 19.4% of the population at risk of poverty were overburdened with housing expenditure, compared to 2.2% of the population not at risk of poverty [...]. Nationwide there are 2.8 million households in a situation of housing unaffordability”. In addition, increased interest rates are considerably affecting housing loans. In the **Czech Republic**, approximately half a million households, corresponding to about a million people, face either housing need, the risk of losing their housing or excessive housing costs. On top of that, the debt crisis and property seizures in some regions of the country affect up to 20% of the population, with a significant impact on the housing situation.

**“I have an above-average salary, but I live well below the poverty line. Everyone looks at income, but nobody looks at expenses. I spend 60% of my salary on rent.”**

**(EAPN Croatia)**

All Poverty Watch reports reveal how rising prices and a period of high inflation have affected various sections of society, particularly those belonging to the most vulnerable groups. Access to health, energy and water is a struggle for many households in European countries. The 2023 report of the EC on access to essential services points that the rate of inability to keep one’s home adequately warm “varies greatly among Member States, ranging from 1.4% of the total population in **Finland** in 2022 to 22.5% in **Bulgaria**” and is significantly higher among people at risk of poverty “ranging from 3.9 % in Finland to 50.6 % in **Cyprus**, with the EU average at 20.2%”.

**“It’s really hard to admit it but we sleep three to a room in order to keep warm. Just like in past times.”**

**(EAPN Austria)**

**The significant increase in inflation has led to a higher cost of living and a real decline in the purchasing power of households.**

For example, in **Portugal**, inflation in June 2023 was 12.4%, which means a real drop of around 3% in purchasing power, since wages increase in the same year was not enough to offset the increase in prices. In **Lithuania** in 2022, the minimum monthly wage grew by 14% and the average wage by 13%, but it was not enough to outpace inflation, with real wages falling by 7%. Although the minimum monthly wage is still rising by almost 15%

in 2023, it is barely keeping pace with inflation, as food, goods and services prices continue to rise. According to EAPN **Norway**, “inflation has mainly be driven by increasing food prices, which have risen by 15 percent for essential items like food and beverages from February 2022 to February 2023. This significant increase in food costs has hit low-income families the hardest, especially for healthy food items, which have experienced significant price hikes.”

According to the JER 2024, “income support measures and adjustments in social benefits and taxes in the Member States, when targeted to the vulnerable, contributed to preventing income inequalities (as well as poverty risks) from rising.” However, national EAPN reports showed that **in some cases, these adjustment mechanisms to inflation proved to be insufficient to respond to the financial difficulties and compensate for the price rise**. As underlined by EAPN **Belgium**, “although important measures were taken during the crises of recent years to protect people from (further) impoverishment, these were only temporary or were (partially) reversed. For instance, the extension of the social energy tariff to a larger group of beneficiaries (especially people with supplemented refunds) was reversed during the March 2023 budget negotiations.” Also, EAPN **Poland** observed under-inflationary indexation of pensions (March 2023) and, when it comes to social benefits, other social transfers have not been updated to reflect the inflation trend (it is the case of the universal child benefits and family support) as of 2021. EAPN **Netherlands** added that the increase in the minimum income and the minimum wage, implemented from January 2023, has been completely offset by inflation.

## 1.2. Poverty and vulnerable groups

The profile of people in Europe at risk of poverty and social exclusion is variable, with some population groups more affected than others, such as **women, young adults, people with low level of education attainment, children, unemployed and elderly**.

**Women’s poverty** is worsened by their lower wages and caring responsibilities, and they are more likely to have a part-time or temporary job. EAPN **Austria** underlines that poverty affecting women is underestimated. “Approximately 50 % of women in Austria hold part-time jobs, mainly due to (child-)care responsibilities. As a result, they strongly depend on their partner’s income, which in turn increases their poverty risks in the case of separation, and leads to disproportionately high poverty rates among elderly women. According to recent research conducted at the University of Vienna, the at-risk-of-poverty rate among employed women with children would increase from 7 % at present to 33 % if individual incomes, instead of household incomes, were taken into account.” In **Serbia**, the feminization of poverty is linked to an increase in the proportion of households headed by women, which are on average poorer than households headed by men, due to the less favourable position of women in the labour market.

**Gender equality in pensions** remains a challenge “because of the persistent earnings gap and the different distribution of care tasks between parents” (OECD 2020). For example, according to EAPN **Cyprus**, the pay gap in the country is 9.9%, meaning women receive 90 cents for every euro received by men. This pay gap has long-term implications for pensions, with the gap standing at 37.2%. In **Finland**, the median gross pension at the end of 2022 was 1,845 euros per month: 2,070 for men and 1,658 for women. Women’s average pension is about 412 euros per month less than that of men.

**“My heart breaks knowing my child cannot go on school trips like other children, cannot attend music school and develop skills. I often wonder if she will blame me for not being able to afford those experiences,... for not fulfilling her potential. But how can I? It’s a big day when I manage to make her a snack for that day.”**

**(EAPN Croatia)**

Poverty is also widespread among **young adults** and **people with a low level of educational attainment**. According to Eurostat, in 2022, 17.4 million young people (aged 15-29 years) were at risk of poverty or social exclusion in the EU. As detailed by EAPN **Italy**, “the higher the rate of poverty in an area, the higher the level of education and professional training will be. The data, in fact, show how economic poverty and educational poverty feed each other, because the lack of cultural means and social networks also reduces employment opportunities.” This “leads to economic, educational, cultural and social inequalities being passed down from parents to children. 61% of 15-year-olds in the highest socio-economic and cultural quartile have reached a level of skills that will allow them

to learn throughout the rest of their lives. This percentage drops to 26% among children in the lowest quartile”. In total, NEETs (Not in Education, Employment, or Training) between the ages of 15 and 34 amount to over 5.7 million, in a country with 59 million inhabitants.

Since 2019, the number of **children at risk of poverty** or social exclusion in the EU has increased by almost one million to 20.7 million in 2022 (2024 UNICEF State of Children in the European Union). As observed by EAPN **North Macedonia**, the most vulnerable children are the ones living in large families, those in rural households, and in Roma settlements. According to EAPN **Finland** there are many underlying causes in child poverty such as lone parenthood, unemployment, gender and origin.

**“In my earnings, the only change was a pension increase - an adjustment of 250 PLN, I’m still repaying overdue loans, there are deductions from the bailiff, I financially helped my children... but still too little to live normally. I have living costs for the apartment, loan repayments, plus costs associated with a sanatorium visit.”**

**(EAPN Poland)**

Other groups vulnerable to poverty and social exclusion are **the elderly**. In **Finland**, EAPN member underlines that major cause of pensioner poverty is the cost of being sick and the increased need for services. As mentioned by EAPN **Portugal**, elderly struggle with not being able to keep the house appropriately heated. In **Ireland**, “In the absence of benchmarking, increases to the State Pension are decided in the annual Budget and are therefore dependent upon political will.” It should also be noted that, in **Serbia** pensions account for 70% of the total social protection funds.

Unemployment continues to be a prominent factor of great vulnerability to poverty in Europe. According to Eurostat in 2022, while the risk of poverty or social exclusion in the EU was 11.1 % for employed persons, it was almost two-thirds (65.2 %) for **unemployed people** and stood at 42.9 % for other inactive persons, in other words people who — for a reason other than retirement — were not working or were unemployed. However, “while employment is the major source of income for the majority of the population, it is increasingly losing its strength as a guarantor of sufficient income” (EAPN **Spain**). **In work-poverty** is usually linked to irregular and precarious employment, such as casual and temporary jobs and self-employment. However, in some cases wages are just insufficient to cope with the rising costs of living. It is estimated that in the **Czech Republic**, around 20% of households with typical employment cannot afford sudden expenses of around 400 euros. In **Italy** there are 4,578,535 workers who earn less than 9 euros gross per hour, including more than 90% of domestic workers, 35.1% of those who work in agriculture and 26.2% of employees of private companies. While the adoption of the EU Directive on minimum wage is a significant step for improving the in-work poverty levels, it still lacks clear and binding benchmarks for the calculation of adequate national minimum wage levels.

**“I have an above-average salary, but I live well below the poverty line. Everyone looks at income, but nobody looks at expenses. I spend 60% of my salary on rent.”**

**(EAPN Croatia)**

### 1.3. Missing poor

“While official statistics highlight poverty levels for some groups in society, many groups disproportionately affected by poverty and social exclusion are not included in these statistics due to the size of the population used. This includes people with disabilities, Travellers, Roma, migrants and other ethnic minorities, and people experiencing homelessness” (EAPN **Ireland**). In this context, EAPN **Serbia** highlights a change in methodology in the collection of national SILC data in 2018, which reports negative income as zero income. As a result, there was a “drop in the poverty rate and a decrease in the Gini coefficient, which is now considered to be greatly underestimated in comparison to their ‘real’ levels”. In addition, national EAPN reports bring attention to the phenomenon of population groups that are missing or under-represented in main statistical data.<sup>1</sup>

**Roma people** are Europe’s largest ethnic minority (EP 2023). Nonetheless, the availability of data with regards to their number and socio-economic condition is limited. In **Slovakia**, where the atlas of the Roma population was updated in 2019, the national

<sup>1</sup> It should be noted that, indeed, the EU Statistics on Income and Living Conditions (SILC)’s “reference population excludes persons in collective households and institutions, such as prisons, hospitals, nursing homes or retirement homes” <https://ec.europa.eu/eurostat/web/products-statistical-working-papers/-/ks-02-21-459>

EAPN registered an increase in the participation of Roma communities in the 2023 elections. As mentioned by EAPN **North Macedonia**, “While precise official statistics on the income of the Roma are unavailable, it is approximated that the number of Roma individuals living in conditions of absolute poverty is increasing”. In addition, “in comparison to the general population, the Roma face an elevated at risk of poverty and social exclusion rate, primarily stemming from challenges such as low mobility in the formal education system (low school attendance and educational achievement), high unemployment rates, inadequate housing, restricted access to healthcare services, and overall low living standards.”

**Migrants and refugees in Europe are also a vulnerable group to poverty and social exclusion.**

In **Poland**, over 950.000 Ukrainian refugees are still registered with special status, and around 20 % of them might experience poverty. There is no information concerning those of them that are staying

in non-residential places, in places that do not meet the standards of homeless shelters (exhibition halls, sports halls, etc.) or institutions for the homeless.

**Persons deprived of liberty** “constitute one of the most disadvantaged and poorest groups in society. The prison population has disproportionately high levels of social and health problems, such as prolonged illnesses and substance abuse. Nearly all prisoners have experienced physical violence, and one-third are victims of economic violence. Ever fewer prisoners consider themselves able to work. Almost nine women and eight men out of ten have come to prison from outside the world of work. Around one fourth of all prisoners are heavy users of social and health services also outside prison.”(EAPN **Finland**). In this context, EAPN **North Macedonia** details that there is “no publicly available data on categories at risk, such as people that live in shelters, prisons, institutionalised care, homelessness, etc. It is almost impossible to get this data divided by municipalities.”

**“The situation stresses me out because of the children. The always rising rent also stresses me as well as the electricity bills and the supermarket and everything, that the children want things... you know. I pay 280 euros in rent every month; sometimes if I don’t have it, I give it the next month so I end up having to pay more and that stresses me out. Mostly for the children because I can’t make it... Food doesn’t stress me so much because everything I have, I give to my children. If it were possible for the state to help me with the rent, I don’t have a problem to find a steady job and work, I will manage, I am sure of myself. With two children I go to the supermarket every day and I don’t work every day; whoever takes me for work I go, and how much can I make? 40 or 30 euros? I give everything to the supermarket.”**

**(EAPN Greece. CARITAS Athens A.N. refugee 35 years old, single parent family with two minors)**

**Homelessness** is a major factor of exclusion and access to housing is fundamental to fight against it. In **Ireland** “official homelessness figures relate only to people accessing State-funded emergency accommodation, and so do not include people sleeping rough, people couch surfing, homeless people in hospitals or prisons, people in Direct Provision, and homeless households residing in domestic violence refuges”. Still, according to official data, homelessness has continued to increase in the country, registering a new record high of 3,895 children who are homeless in 2023. In **Poland**, the last census of the homeless population took place in 2019. The scale of homelessness and housing exclusion has dramatically increased in the country in 2022 and this trend continues in 2023, probably driven by a “sharp increase in homelessness among refugees from Ukraine”. In this scenario, there are no data on the proportion of refugee homelessness compared to the overall national homeless population. Data provided by social assistance services are not adequate either. According to estimations, in the **Czech Republic** homelessness affects at least 11 000 inhabitants, in a context in which other negative phenomena related to housing are also on the rise in the country. One of the **Italian** EAPN network members providing hospitality and support services to homeless people observed that until a few years ago users “were mostly elderly, while today many are young people - especially foreigners - waiting to be called for a house or a job”.

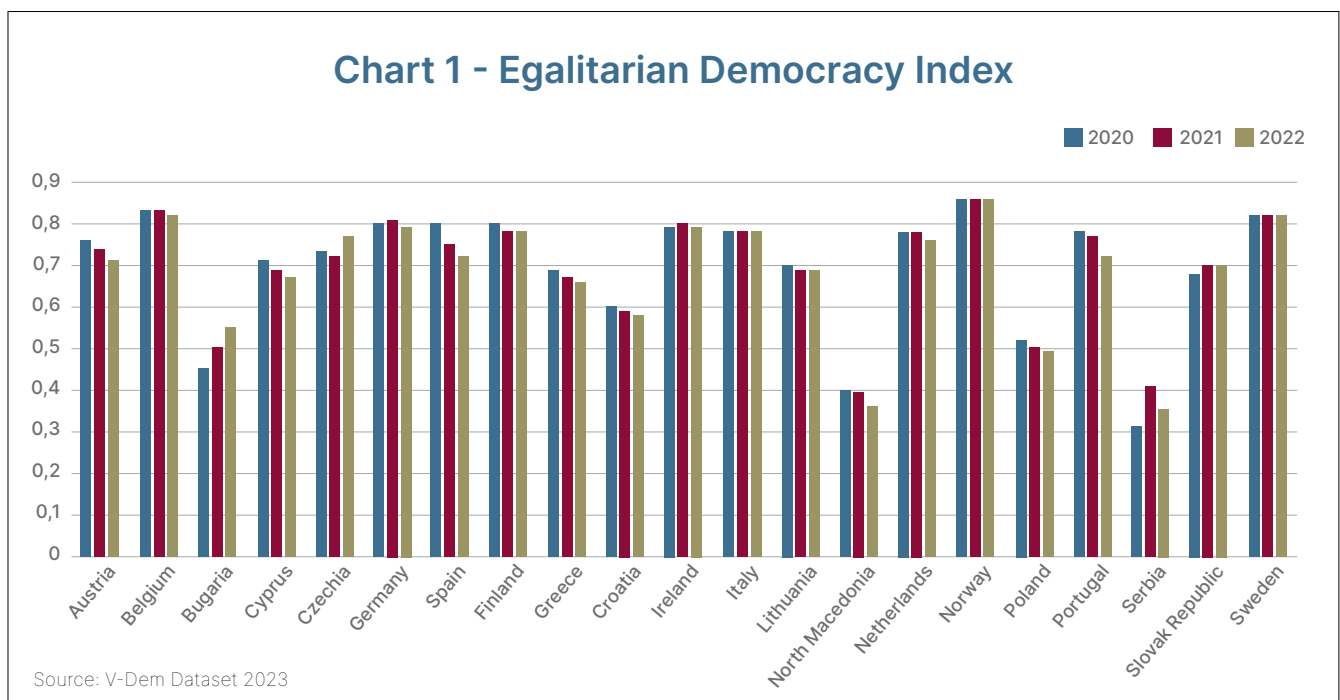
With regards to **disability**, the Employment Equality Directive does not provide a definition and “as a result Member States defined the group of persons entitled to protection from discrimination in different ways” (DE NORRE, CABUS 2020). This has an impact on the availability of data and, consequently, on

policy and service planning. In **Lithuania** “the lack of timely monitoring of the quality and appropriateness of services in municipalities raises doubts as to whether the aim of the reform - to provide more targeted support to people with disabilities and to increase the accessibility of services and assistance - will be achieved. Moreover, the reform does not reflect international human rights standards, which understand disability as a human condition in a situation of disability [...] this should include the following groups of service recipients: family members, siblings and parents”.

# 2. Full enjoyment of rights and democracy for the people experiencing poverty?

Economic and social rights have their legal basis in the Charter of Fundamental Rights of the European Union and are mentioned in the national constitutions of all member countries.<sup>2</sup> As analysed by V-Dem, if the level of protection of rights, distribution of resources and access to power are not distributed equally across

different social groups, countries score lower in terms of quality of democracy. As shown below in the Chart 1, levels of egalitarian democracy (measured in terms of material and immaterial inequalities among various groups) decreased in 14 countries out of 21 from 2020 to 2022 (Source: V-Dem Dataset 2023).



2 Katrougalos (1996) - Fabr  (2005).



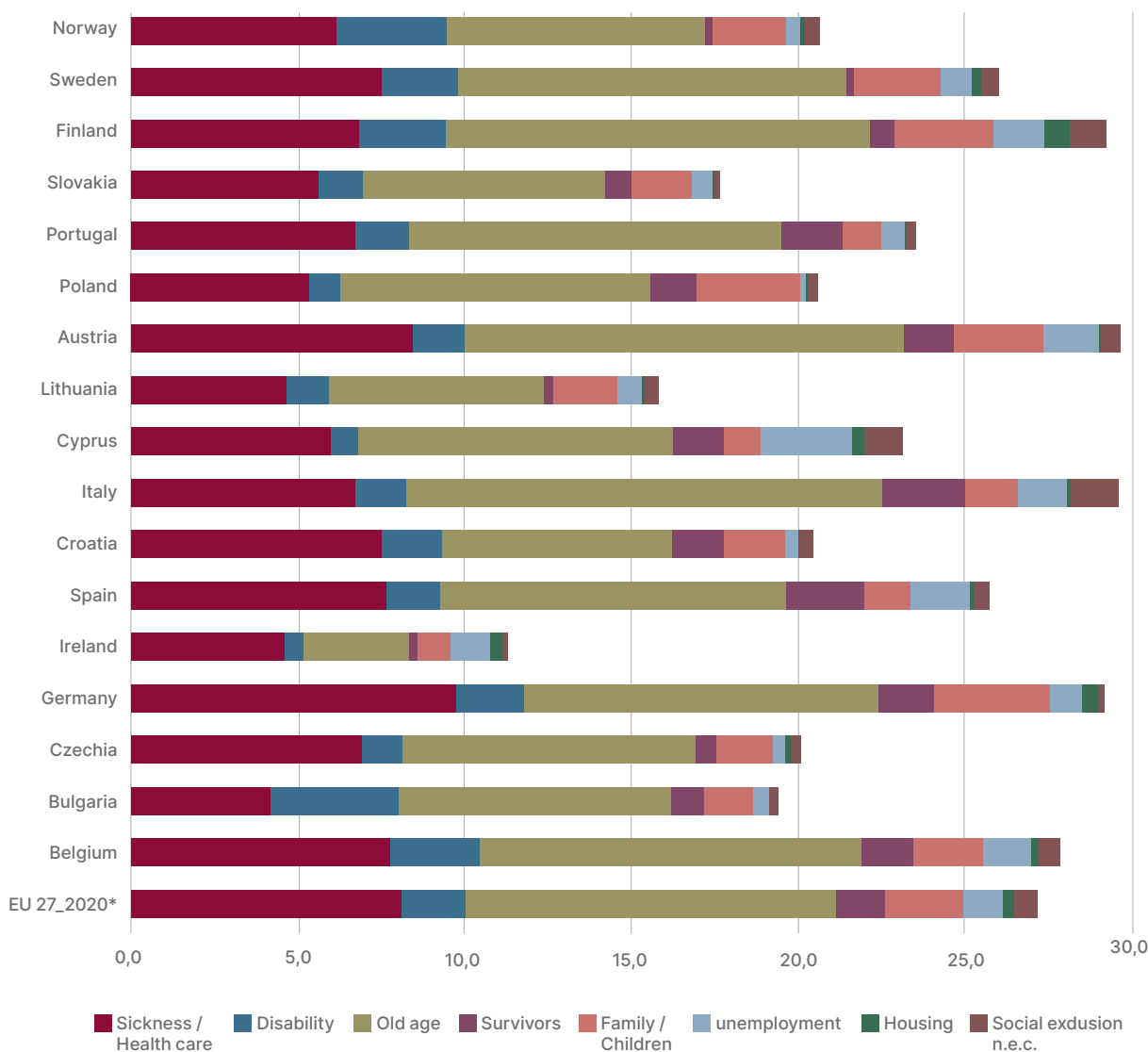
**Equality in the distribution of resources is fundamental for guaranteeing citizens' abilities to exercise their basic rights and participate in politics and elections** (Carnegie Europe 2019).

Therefore, inequality could also contribute to worsen the levels of participation in politics and elections or even to exacerbate conflicts among different groups and feed political cleavage, pushing citizens towards anti-establishment social and political movements (World Political Cleavages and Inequality Database).

**In order to enable the enjoyment of rights, welfare policies should rely on the necessary resources to respond to the national challenges in the various policy fields.**

Public institutions should therefore provide adequate means in terms of budget allocation (see Chart 2 on the current composition of social protection expenditure), design of public policies of quality and implementation tools (design of programmes), offering adequate services and human resources

**Chart 2 - Early Estimates ESPROSS 2022  
main indicators % GDP**



**“Total voter turnout fell in Sweden in the 2022 election (Source: Val.se). Voter turnout fell most in constituencies where those with the lowest incomes and/or the greatest need for social assistance live. In other words, we have a group of people who are not involved in influencing society in the decisions that affect them the most.”**

**(EAPN Sweden)**

This also includes a clear definition, on the one hand, of the specific scope of the policies and programmes, **coherent with their objectives**, and, on the other, the population group that they intend to reach. EAPN **Germany** and **Cyprus** underlined that this is not always the case. Also, in **Croatia**, social transfers are not linked to specific thresholds, poverty line or basket of needs, but are determined by the decisions of the Government. In addition, in **Serbia**, restrictive and/or discriminatory admission criteria for new beneficiaries and complex administrative procedures contributed to a decrease in the coverage of social protection programmes.

Both the EAPN national reports and EC’s report on access to services underline that **people at risk of poverty or social exclusion are the most marginalised and face the greatest barriers in accessing services**. Moreover, inequalities in the provision of social services can damage the quality of democracies (Leininger, Lührmann, Sigman 2019).

In **Macedonia**, this is being addressed through a ‘Social Services Improvement Project’, which also targets the improvement in access to cash benefits and services (including at the territorial level). Also, with regards to rural areas EAPN **Ireland** highlighted the inaccessibility of many essential services and the need for improved public transport.

Furthermore, **late payments** of social benefits and the **administrative burden** linked to social programmes “exacerbate the clients’ plight and undermine confidence in the functionality of the whole system” (EAPN **Czech Republic**). This, in turn, contributes to **non-take up of social benefits**. For instance, in **Belgium** 40%-50% of people potentially entitled to a minimum income do not receive it. For the income guarantee for the elderly figures get to 60-70% and for the heating allowance 80%.

If not conceived inclusively and supported by an appropriate digital training, **the process of digitalisation of public services might create further barriers**, as mentioned by EAPN **Macedonia** and **Ireland**. In **Sweden**, the setting up of a digital ID for accessing services requires both a mobile number and bank account. In **Belgium**, 88% of citizens use digital access to public services, compared to an average of 72% in the rest of the EU. However, people in poverty often encounter closed doors when they want to contact digital public services, as they lack access to high-quality equipment and connection. While EAPN **Lithuania** mentions the potential of digitalisation as a supporting tool, for instance for the reduction of the administrative burden and the management of data, EAPN Greece observes that it contributes to more cumbersome and lengthy administrative procedures. In addition, the “digital management of social policies can generate inequalities by excluding people with limited access to technology. This hinders the participation of vulnerable groups and the exclusion of people without digital skills or internet access, exacerbating social divides” (EAPN **Spain**).

Measures of **privatisation/commodification of public services** result in a growing trend to conceive citizens as customers and not as rights holders, with

**“The problem is that there are things for which you need a person in front of you to empathise with you, because they are personal and different problems for everyone. There is a great need for that “person to person”.**

**(EAPN Spain)**

a significant impact on their access to services (Grey et alia 2023). In **Spain**, “the implementation of austerity measures, associated with spending cuts in public services, labour deregulation or privatisation, led to higher levels of precariousness among the population and increased levels of inequality”. In addition, the privatisation of the welfare sector is seen by EAPN Sweden as a factor further exacerbating the fragmentation of the society and the spreading of organised crime.

In this context, **the labour conditions and training of workers of the social sphere should be adequate to the nature and objectives of social welfare policies**. According to EAPN **Norway**, it is key to strengthen the Norwegian Labour and Welfare Department in terms of staffing and expertise. Firstly, more advisors should be hired to enable more comprehensive follow-up of each individual user. These advisors should also receive regular training and opportunities for further education to keep them

updated on laws, regulations, and best practices. In **Lithuania**, the average salary of a social worker working in a non-governmental children day care centre is one-third below the average national salary and only 73% of the average salary of a social worker working in budget institutions or municipalities.

As mentioned by EAPN **Portugal, Belgium, Spain, Czech Republic, Poland** it is key that **civil society** organisations and target populations participate in a meaningful way in the design and implementation of policies to ensure the durability and sustainability of any measures. Against this background, EAPN **Slovakia** observes that “attacks against the civil sector [...] have significantly intensified in the last two years and have become an integral part of the communication of several parliamentary and non-parliamentary political parties.” The inclusiveness of public participation processes in policy-making have therefore deteriorated.

**“Municipalities want good quality services and projects, but they are not willing to pay more for social workers. Social work has no professional prestige, and some social workers, for example, those working with the elderly, are ashamed to talk about it because of the negative public perception.”**

**(EAPN Lithuania)**

# 3. How to sustainably finance the welfare state?

Social welfare policies aim to protect citizens against the risks - associated with old age, unemployment, sickness, etc. - that they might face in their lives and therefore enable the exercise of their basic rights. As a result, it is key for the social welfare state to have the necessary resources to fulfil its objectives and redistribute the resources between the richer and the poorer.

**At the EU level, the reform of the EU fiscal rules is ongoing.** In this context, the rules of a public debt limit of 60% of a country's GDP and a 3% limit on its budget deficit - that were suspended since 2020 because of the need for government spending in the wake of the COVID-19 pandemic and the war in Ukraine - are to be reactivated from this spring (EC - "Fiscal policy guidance for 2024). This is **likely to trigger austerity measures and the contraction of social expenditure** (EAPN Position Paper -"European Semester 2023). Eurostat estimates for 2022 show that social expenditure as a percentage of the GDP decreased compared to 2021. Furthermore, currently 13 EU Member States already show a debt to GDP ratio above 60% (EC - Provision of deficit and debt data for 2022).

A number of EAPN members report cuts to national budgets in 2024 (**Ireland, North Macedonia**). In **Germany** the cuts are expected to heavily hit the basic child allowance, depriving it of 80% of the previously allocated funds. EAPN **Serbia** observed a decreasing trend in social spending over the last few years, despite high rates of inequality and poverty. Moreover, EAPN

**Poland** raised concerns about the state of public finances and possible cuts in social benefits in the near future due to the increase in defence spending linked to the Russian aggression to Ukraine. Furthermore, in the **Czech Republic**, the austerity package adopted in October 2023 includes both a reduction in spending and an increase in tax revenues.

## 3.1. Sustainability and welfare

In this scenario of economic contraction, **the question is how to develop a sustainable welfare state**. According to the EC - Annual report on taxation 2023, **just and progressive tax systems** can ensure the necessary resources and contribute to equality (including gender equality), thanks to the redistribution of resources between the richer and the poorer. Indeed, "taxation plays a central role in redistributing incomes and generating resources for investment in the creation of a more equal society. Thus, it is crucial for fiscal justice and the protection of social rights", as mentioned by EAPN **Ireland**.

## Tax progressivity and equity issues

Nonetheless, EAPN national reports underline that **tax systems often lack progressivity**. **Lithuania** addressed this issue through a reform for introducing a more equal tax system adopted in 2023, following a number of reports from the EC and OECD on the

low progressivity of income tax in the country. The reform is expected to improve horizontal equity, providing for the same tax levels for taxpayers with similar characteristics and the same income. Further measures include increasing the minimum monthly wage and the non-taxable income threshold.

EAPN national reports highlighted **tax equity issues** hindering fairness in a number of countries. For instance, in the framework of the Austerity package adopted in 2023, EAPN **Czech Republic** is looking with concern at the introduction of flat tax rates and their potential impact on the most vulnerable and disadvantaged groups. In **Bulgaria**, taxes are low for high and very high incomes (11% tax wedge for a salary around 51,129 EUR) but for low incomes they are very high (34,75% tax wedge for a salary up to 1,738 EUR). Also in **Spain** “there is a greater tax burden on lower incomes compared to higher incomes”. In general terms, in OECD countries the **tax burden was especially pronounced for low-income households with children** between 2019 and 2022 (OECD - 2023).

Measures proposed and/or adopted to improve tax progressivity include **shifting the fiscal pressure from labour-income to capital-income**. In **Lithuania** the tax reform adopted in 2023 includes measures for

reducing the gap between the taxation of businesses and the taxation of labour income. However, in other cases, such as the **Czech Republic**, the tax systems and levy burden on labour are significantly high, especially on the lowest incomes. As a result, lower income-earners are indirectly pushed to migrate to precarious work schemes. Within the EU, over the last five decades, tax rates on privately owned capital have declined, while those on labour have on average increased (EC - The future of social protection and of the welfare state in the EU).

## Indirect taxation

**indirect taxation** provides for significant resources: “in 2021, VAT accounted for about 18% of the revenue from all taxes and social contributions raised in EU-27” (EC The future of social protection and of the welfare state in the EU). At the same time “the design of VAT is based on consumption and not on income levels. In that sense VAT can be seen as having regressive effects as it hits a greater share of poor households’ income” (Ibidem). In **Greece**, the share of indirect taxation compared to direct taxation is particularly high, on a scale of 2:1. This raises serious tax justice concerns. In addition, VAT covers 60% of indirect tax revenue, making it the most relevant tax imposed.

**CASE STUDY** - In **North Macedonia**, the Strategy for the Reform of the Tax System (2021-2025) features among its priorities the goals of improving the fairness, efficiency and effectiveness of revenue collection and expanding the tax base. State resources are indeed expected to grow in 2024 due to increases in (i) income from employment and for occasional/temporary services, (ii) salaries in the public sector, (iii) income from capital income tax and (iv) number of tax bonds in the personal income tax system on the basis of a reduced unemployment rate. Nonetheless, the tax burden on low-wage earners remains significantly high. On top of that, the “average tax wedge is regressive in North Macedonia at the bottom of the income distribution: the average contribution rate therefore takes a much higher share of the total income of low-wage earners” (EC Screening Report North Macedonia).

**“0 VAT had no impact. Supermarkets are marketing. People buy at almost the same price. The government has tried to gain popularity with this measure, but it has had no effect on families. Even if the impact is 10 euros in a month, what does that mean for families? Nothing.”**

**(EAPN Portugal)**

### **Tax evasion**

“**Tax evasion** has undermined tax progressivity across the world” (World Inequality Report 2022); particularly, “leaked data shows pervasive tax evasion at the very top of the distribution”. As a result, **fighting tax evasion** has a significant potential for leveraging new sources for public expenditure. In this regard, in **Macedonia** the **informal economy** is estimated within a range spanning from around “17% of GDP and 18% of total employment (State Statistical Office) to 37.6% of GDP (IMF, 2019a)”. In addition, apart from adversely impacting the public revenue collection, unreported revenues and informal employment diminish formal employment levels, leading to a reduction in associated benefits like job security and workplace safety. According to EAPN **Greece**, successfully addressing the issue of tax evasion would significantly contribute to progressivity of the national tax system. Particularly, the phenomenon of corporate tax avoidance by multinational companies is about to be addressed at the national level with specific measures, as reported by EAPN **Germany**.

### **3.2. Just climate transition and welfare**

The transition to a sustainable welfare state also depends **on a close synergy between social welfare policies and climate change adaptation and mitigation objectives. Social welfare and climate change policies** should complement and strengthen each other’s impact. At the same time, the green agenda in Europe is not sufficiently ambitious when it comes to a social perspective (Galgocz, Pochet 2023): social welfare objectives are not streamlined across green policy measures (f.i. by introducing a social and/or redistributive dimension to green subsidies). On the contrary they appear to be relegated to fragmented just transition initiatives. In this regard, green“ policy measures involved often risk imposing proportionally greater costs on those with the lowest incomes. For instance, higher taxes on fossil fuels and fertilisers increase the prices of food and energy in the short term. This hurts low-income households most, as food and energy make up a larger proportion of their spending” (EC Study - The future of social protection and of the welfare state in the EU).. In addition, EAPN **Spain** underlines that “energy-environmental taxation that supports a decarbonised economy is essential to address the environmental problems associated with climate change” (including real taxation on vehicle use, taxation of airline tickets, and tax penalties for empty homes). These actions have the potential to contribute to tackling environmental challenges, “while contributing to a fairer and more inclusive society”. Indeed, in EAPN **Netherlands’** view, climate policy should be treated as an issue of distributive justice.

That should mean, perhaps, the need to strengthen wealth taxes targeting high-net-worth individuals and large corporations to ensure a more equitable distribution of resources, reduce wealth concentration and use the resources to fund social protection programs. Additionally, it is imperative that both public and private financial flows are completely aligned with the transition. This entails several key actions, including the complete phase-out of fossil fuel subsidies from both EU and national budgets. It also involves ensuring

an ambitious mobilization of EU funds and national budgets, as well as tailoring the post-NGEU EU budget to effectively address the “climate investment gap” in Member States. Moreover, there is a crucial need to target public finance more effectively by directing funds towards the socially just transformation of European societies.

Nevertheless, according to EAPN **Bulgaria**, the Just Transition Mechanism<sup>3</sup> (JTM) only provided targeted support to the most affected regions while neglecting vulnerable groups that are located elsewhere and does not address the social effects of green transition. Moreover, the formulation process of JTM territorial plans were not sufficiently inclusive.

Therefore, recognising that climate action not only improves air quality and housing standards but also helps mitigate the severe health, societal, and economic impacts of climate change, amidst the ongoing energy price crisis fuelled by fossil fuels and the increasing cost of living, prioritising enhancements in energy efficiency and building renovations, along with investments in renewable energy, provides a vital path toward a more sustainable, equitable, and resilient future. However, to fully harness the social benefits, climate initiatives must be carefully implemented, strategically directed, and supplemented by fair measures to distribute initial costs equitably.

EAPN **Belgium** has observed the absence of a fair climate transition and underlying the risk of a ‘renoviction’ phenomenon: the (mandatory) energy renovation for tenants who will soon be unable to pay the rent increase. Targeted policies are needed to support people in such vulnerable situations, underpinned by better mapping of economic and social indicators.

EAPN **Poland** participated in a country-wide democratic citizens panel on energy poverty that resulted in dozens of energy, environmental and social policy proposals, including the reflection on whether energy support measures should be of a universal nature or targeted for addressing the needs of specific population groups - underlying the importance of cooperation between stakeholders in the fields of poverty and social exclusion and environment.

Social support measures that guarantee social inclusion and a decent standard of life for all, regardless of employment situation are needed in order to support people in vulnerable situations and marginalised groups. These include social protection schemes, strong and well-funded social services (including child and adult care services), access to adequate and energy efficient/ zero emissions housing

In conclusion, in social terms, climate change already represents a double injustice. Its negative effects often hit the most vulnerable groups first and those most affected by climate change are not those responsible for excessive carbon emissions. The green transition may itself add a third injustice” (EC Study, The future of social protection and of the welfare state in the EU). In this sense, EAPN **Spain** highlighted the need for “the revision of the current economic model, reorienting it towards an economy of people and environmental and social sustainability, within the framework of the European Pillar of Social Rights and the United Nations Agenda 2030”, built around citizens’ rights.

Additionally, in line with its historical responsibility and capacity to act, the EU must provide substantial additional support to facilitate mitigation efforts in Global South nations, aligning with recommendations from the ESABCC. It’s crucial that this extra assistance does not compromise domestic ambitions or detract resources from fulfilling obligations regarding climate finance for adaptation and addressing loss and damage.

<sup>3</sup> The EU’s Just Transition Mechanism (JTM) is a key tool to ensure that the transition towards a climate-neutral economy happens in a fair way, leaving no one behind. It provides targeted support to help mobilise around €55 billion over the period 2021-2027 in the most affected regions, to alleviate the socio-economic impact of the transition.

# Recommendations




Based on the analysis of national reports and main issues raised, the EAPN members identified a number of action points on the key policy dimensions at the EU level that affect people experiencing poverty. They are organised in a list of recommendations for the EU Institution and Member States and complement the national EAPN recommendations:

<b>Poverty dimensions and missing poor</b>			
<b>Recommendation</b>	<b>EU level</b>	<b>National level</b>	<b>Timeline</b>
<b>1) Adopt adequate minimum income schemes.</b>	✓	✓	Open
<b>2) Revise the statistics on housing and population and include hard to reach population groups - in the framework of the revision of Regulation (EC) No 862/2007 and repealing Regulations (EC) No 763/2008 and (EU) No 1260/2013.</b>	✓	✓	Ongoing
<b>3) Adopt a clear methodology or criteria to calculate minimum wages at the national level - in the framework of the EU Directive on minimum wage.</b>	✓	✓	Open
<b>4) Implement the Directive on Minimum Wage at the national level.</b>		✓	By October 202
<b>5) Include the Child Guarantee in the monitoring framework of the European Semester.</b>	✓		

<b>Full enjoyment of rights and democracy for the people experiencing poverty?</b>			
<b>Recommendation</b>	<b>EU level</b>	<b>National level</b>	<b>Timeline</b>
<b>6) Introduce a poverty check on new legislation / policy docs adopted.</b>	✓	✓	Open
<b>7) Formulate inclusive national Long-Term Care Action Plans with the participation of civil society organisations - for the implementation of the EU Care Strategy.</b>		✓	Open



<b>How to sustainably finance the welfare state?</b>			
<b>Recommendation</b>	<b>EU level</b>	<b>National level</b>	<b>Timeline</b>
<b>8) Formulate inclusive and effective national social climate plans in the framework of the <a href="#">Regulation establishing the Social Climate Fund</a>.</b>		<input checked="" type="checkbox"/>	By 2025
<b>9) Adopt the <a href="#">citizens initiative for taxing great wealth to finance the ecological and social transition</a>.</b>	<input checked="" type="checkbox"/>		Support the initiative online by 09 October 2024
<b>10) Develop progressive taxes and commit to environmental tax reforms to implement the “polluter pays” principle, while guaranteeing that it does not negatively affect especially low-income groups.</b>	<input checked="" type="checkbox"/>		Starting from the second half of 2024
<b>11) Provide for the possibility of issuing social bonds to be distributed in the form of loans to Member States that request them in crisis situations (following the evaluation of the SURE instrument in 2024).</b>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	In the course of 2024
<b>12) Create a dedicated and long-term EU public investment fund post-2026 to drive the socially just transformation of our economy towards net-zero and a circular economy.</b>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	By 2025
<b>13) Design an economic governance fit for the challenges of the next decade.</b>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Starting from the March 2024
<b>14) Ensure that public subsidies to companies are targeted and conditional to investments that foster the most sustainable modes of production.</b>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	

<b>Ensuring a fairer and just transition for all in the Climate policies</b>			
<b>Recommendation</b>	<b>EU level</b>	<b>National level</b>	<b>Timeline</b>
<b>1) Development and implementation of an EU policy framework for a just transition.</b>			By 2025
<b>2) Adopt a holistic, cross-sectoral and coherent approach to policy-making for a just transition linking the economic, environmental and social dimensions of the green transition.</b>			
<b>3) Develop an ambitious EU strategy for the sustainable management of resources and the reduction of demand for energy and other material resources</b>			By 2025

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