

Annex 1. Reporting table for the assessment of CSRs and key macro-structural reforms – Information of the planned and already enacted measures - DENMARK

CSR nr	CSR sub-categories	Number and short title of the measure	Description of main measures of direct relevance to address the CSRs				Europe 2020 targets	Risks	Budgetary implications	
			Main policy objectives and relevance for CSR	Description of the measure	Legal/ administrative instrument	Timetable on progress achieved in the last 12 months				Timetable on upcoming steps
CSR 1: Public finances	a) Implement budgetary strategy as envisaged	Measure 1: 2015 Budget bill	Implementation of budgetary strategy Follow-up to CSR	The budget bill complies with the legislated expenditure ceilings for 2015, cf. Measure.	Budget bill for 2015	Budget bill for 2015 was passed on 18 December 2014	-	-	No specific implementation risk	The general government budget deficit was estimated at 2.5 per cent of GDP I 2015 when the budget bill was passed in December 2014. The estimate includes a significant one-off measure: the pension package, cf. Measure 2. The latest estimate, cf. Denmark's Convergence Program 2015, entails a deficit of 1.6 per cent of GDP in 2015.
CSR 1: Public finances	a) Implement budgetary strategy as envisaged	Measure 2: Law on expenditure ceilings (introduced by the Budget Law)	Strengthening public expenditure control Follow-up to CSR and Euro Plus Pact commitment	Strengthening public expenditure control, so actual expenditures are kept in line with budgets. The law includes binding multi-annual expenditure ceilings for the three major public sub-sectors in Denmark, i.e. central government, municipalities and regions, respectively.	Laws on expenditure ceilings for central government, municipalities and regions. The expenditure ceilings cover a rolling 4-year period. Currently the last year covered is 2018.	Legislation passed on 18 December 2014, cf. also Budget bill for 2015.	Legislative proposal for expenditure ceilings for 2019 will be submitted in August 2015 together with the budget proposal for 2016.	-	No specific implementing risk	-

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CSR 1: Public finances	a) Implement budgetary strategy as envisaged	Measure 3: Pension package	Implementation of budgetary strategy Follow-up to CSR	The pension package includes 1) a prolongation of the period for restructuring the taxation of pension schemes with lump-sum disbursements (so called capital pensions) to also cover 2015 (and not only 2013 and 2014) and 2) a possibility to get a tax rebate on withdrawn savings in Lønmodtagernes Dyrtdsfond (a fund where the original means stem from "frozen cost-of-living allowances" from the late 1970s, cf. www.ld.dk/English.aspx)	Specific law	Political agreement reached on 3 October 2014. Legislation was passed on 19 December 2014	-	-	No specific implementation risk	The total one-off revenues of the pension package are estimated at approx. 15bn DKK or ¼pct. of GDP in 2015, which should create a margin against the 3pct. of GDP limit for the actual budget balance.
CSR 1: Public finances	a) Implement budgetary strategy as envisaged	Measure 4: 2020-plan and consecutive updates	Medium-term budgetary objective Follow-up to CSR	The government's medium- and long term plan for the Danish economy, the so-called 2020-plan includes a medium-term budgetary objective (MTO) of annual structural deficits of maximum 0.5 per cent of GDP. Furthermore the objective is at least structural balance by 2020	Long term economic framework and forming the basis for expenditure ceilings.	The original 2020-plan was presented by the government on 8 May 2012. The latest update is Denmark's Convergence Program 2015	-	Positive contribution to employment target	No specific implementation risk	-

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CSR 1: Public finances	a) Implement budgetary strategy as envisaged	Measure 5: Growth Plan DK	Medium term plan which adopts the fiscal targets from the previous 2020-plan (Measure 2) and introduces a new growth target. The government aims to increase GDP by 40 billion. DKK, half of which will come from growth in productivity and the other half from increased labour supply. Also, the government aims to free 12 bn DKK of public resources towards 2020 through a modernisation of the public sector Follow-up to CSR Euro Plus Pact commitment	One of the reform tracks in the Growth Plan DK is to continue to ensure sustainable public finances and to further modernise the public sector with a view to improve public service within high priority areas	Long term economic framework	A proposal was presented by the government on 26 February 2013. A political agreement was reached on the Growth Plan DK on 24 April 2013	-	Positive contribution to employment target	No specific implementation risk	-
CSR 1: Public finances	a) Implement budgetary strategy as envisaged	Measure 6: Agreement on Growth Package 2014	To follow up on the Productivity Commission's recommendations and deliver on the government's target of increasing GDP by DKK 20 bn in 2020	The agreement of the package includes more than 100 measures that 1) make it easier to run a business in Denmark by e.g. reducing energy taxes and administrative burdens for companies, 2) strengthen access to	Agreement on Growth Package 2014. Change of legal act.	A proposal was presented by the government in May 2014. A political agreement was reached on the Growth Package in June	-	Many measures have already been implemented while some are still to be adopted by Parliament in 2015.	No specific implementing risk	-

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			by improving framework conditions and increasing productivity growth for private enterprises (track 1 in Growth Plan DK).	financing, 3) reduce prices for private companies and households by e.g. making the utility companies more efficient and strengthening competition and 4) support a high educational level, access to qualified labour and advanced and resource efficient production in Denmark. The agreement can be found here: http://www.fm.dk/nyheder/pressemeddelelser/2014/07/aftale-om-en-vaekstpakke-2014		2014.				
CSR 2a: Labour supply	-	Measure 7: Tax reform 2012	To increase employment by making it more attractive to have a job so that those on welfare will be motivated to find work and those who are already employed will be rewarded for working more	As part of the tax-reform: - The top tax threshold will be increased - The employment allowance will be increased - Single parents will be granted an extra employment allowance	Change of legal act	Agreed in Parliament on 22 June 2012	-	Positive contribution to employment target	-	-
CSR 2a: Labour supply	a) Reform the disability pension	Measure 8: Reform of disability pension	Reform of the disability pension and the employment schemes towards people with reduced work	The reform includes the following measures: In all municipalities there will be rehabilitation teams, providing people with a holistic and multidisciplinary service in	Social Pension Act (lov om social pension)	Was adopted by Parliament in December 2012	Entered into force 1 January 2013	Positive contribution to employment target	No specific implementing risk	Is expected to reduce public spending by 1. 9 billion DKK (approx. 253 million EUR) in 2020 in total from the integrated reforms of disability pension and

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			capacity	employment, health, social services and education. The focus will be on individual needs. Persons below 40 years old will as a general rule not have access to disability pension but should instead undergo a labour market reintegration process						the flexi-job scheme No EU funds used
CSR 2a: Labour supply	b) Better target subsidised employment schemes towards people with reduced work capacity	Measure 9: Reform of the Flexi-job-scheme	Reform of the flex job system, targeting people with reduced work capacity Follow-up to CSR Euro Plus Pact commitment	The flexi-job scheme is targeted at people with the smallest working capacity, and the way subsidies are given is restructured. The purpose is to enable persons with a small working capacity to enter the scheme as well as ensuring that those in the highest income groups do not receive the highest grants. Further persons below 40 years old will receive a "flexi job" for 5 years at time. For people above 40 years old the first flexi-job is for 5 years and can then become permanent.	Active Social Policy Act Active Labour Market Policy Act	Was adopted by Parliament in December 2012 Entered into force 1 January 2013 Several initiatives are launched to ensure a successful implementation of the reform of flexi-job scheme	Implementation of the reform is closely monitored	Positive contribution to employment target	No specific implementing risk	Is expected to reduce public spending by 1.9 billion DKK (approx. 253 million EUR) in 2020 in total from the integrated reforms of disability pension and the flexi-job scheme No EU funds used

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CSR 2a: Labour supply	-	Measure 10: Comprehensive youth unemployment package	Ensure that more youths obtain an education and gain employment Follow-up to CSR	The package includes: - Establishment and development of bridge building courses on e.g. vocational educations - Training consultants which helps students in bridge building finding a training place - Better adult training scheme - Job rotation scheme - Vocational scheme, grants to companies if they hire newly qualified young workmen - Knowledge pilot scheme, more small and medium-sized businesses can get grants to hire highly educated young people	Budget 2013	Budget passed on 19 December 2012	Entered into force 1 January 2013	Positive contribution to employment target	No specific implementing risk	Increased cost in government spending: 645 million DKK (€86 million) in total from 2012-2016
CSR 2a: Labour supply	-	Measure 11: Reform of the Cash Benefit System	Persons younger than 30 years must complete an education which will help them regain employment. Adults older than 30 years must return to employment. Those who are unable to work or take an education will receive help based on their individual needs	The reform implies that 1) youths with no education who have the prerequisites to begin and complete an education must be ordered to do so 2) youths with no education and different barriers to begin and complete an education must be offered upskilling for the purpose of entering ordinary employment 3) youths who do have an education must be helped to find employment 4) The efforts towards youths	Change of legal act	Entered into force 1th January 2014		Positive contribution to employment target	No specific implementing risk	Expected reduction of public expenditure on cash benefit of 1.2 billion DKK in 2020

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			and will address employment, educational, health and social problems. Follow-up to CSR Euro Plus Pact commitment	with weak reading and writing skills will be intensified and systematised						
CSR 2a: Labour supply	-	Measure 12: Sickness benefits reform	To improve the existing sickness benefit system and avoid long time sickness benefit periods and loss of job and/or employability, by early intervention, work-based training and more use of part-time sickness benefits	The government wishes to abolish the limited duration of sickness benefits, in order to ensure that no one on sick leave risk finding themselves without access to benefits. At the same time, those on sick leave must be met with a swifter and better effort than is the case today	Change of legal act	Partly put into force on 1 July 2014	Elements into charge January 2015: - a new visitation and follow-up model -measures for sick under 8 weeks (Category 1) -company directed efforts to sick in cat. 2 (long term) - Multidisciplinary approach to cat. 3 (complex) on the recommendation of rehabilitation team -modification of the employment requirement for entitlement to sickness benefits and new calculation of benefit	Positive contribution to employment target	No specific implementing risk	Expected reduction of public expenditure of 107 million DKK in 2020, rising to a reduction of 385 million DKK in 2032

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CSR 2a: Labour supply	-	Measure 13: New Active Labour Market policy	To improve the employment efforts by PES and Unemployment Funds to help the unemployed find employment, by relevant education, VET and works-based active measures	<p>Central to the recent reform on the employment policy is that the employment system should focus on the individual and offer an early and individual effort. Furthermore, it is an aim of the reform to ensure access to qualified labour for businesses and enterprises.</p> <p>Targets of the reform:</p> <ul style="list-style-type: none"> -More unemployed get into lasting employment as fast as possible. -Unemployed get an individual/ tailor-made, meaningful and job-targeted effort. -Unemployed who need it can raise their level of education. -Education is targeted at the unemployed who need it the most and at the skills needs of the enterprises. -Servicing businesses and enterprises looking to hire new staff becomes a core task at the job centres. <p>Likewise, a core task is to</p>	Change of legal act (Active Labour Market Policy Act)	Was adopted by Parliament in November 2014	Will enter into force in 2015	Positive contribution to employment target	No specific implementing risk	-

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				<p>provide job placement offers to the unemployed. -Excess rules and bureaucracy are removed so that the municipalities get more freedom, and focus is on results rather than processes.</p> <p>The reform contains 28 initiatives which address the above targets. A new element is that the efforts will be organized in cooperation between the job centre, the unemployment insurance fund and the unemployed. The best efforts to bring the individual into lasting employment as fast as possible will be decided between these actors.</p>						
CSR 2b: Education	a) Improve the quality of vocational training to reduce drop-out rates and increase the number of apprenticeships	Measure 14: Better VET and vocational education guarantee	To improve the quality of the vocational youth education system to reduce the drop-out rates and to improve the vocational education guarantee	12 concrete initiatives which seen together will strengthen the education guarantee for VET students to ensure that more students complete their VET programme. Among the initiatives are the optimising of the use of apprenticeship capacity	Budget 2013.	10 initiatives are implemented.	2 initiatives will be implemented 2015/16	Positive contribution to education (and employment) targets	No specific implementing risks	Increased cost in government spending: 3,089 million DKK from 2013 – 2016

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			Follow-up to CSR	in companies and the establishment of placement centres.						
CSR 2b: Education	a) Improve the quality of vocational training to reduce drop-out rates and increase the number of apprenticeships	Measure 15: Reform of the vocational training system	To target VET to young people and increase the quality and thereby reducing the drop-out rates and increase the number of young people who complete VET Follow-up to CSR	By 2020 at least 25 pct. of young people should choose a vocational training programme and at least 30 pct. by 2025 should choose a vocational training programme directly after 9 th or 10 th grade. To achieve this, the reform proposal will provide: an attractive youth education environment, room for both talented and less-talented students to improve their skills, a more simplified and transparent education structure, clear entry requirements, more lessons, and a focused guidance effort to ensure entrance to the labour market or to higher education, and close cooperation with companies providing apprenticeships.	Revised legal framework for VET.	The reform was politically agreed in February 2014. In June 2014 the reform was adopted by Parliament.	The reform will enter into force in August 2015 and will be fully implemented in 2016.	Positive contribution to education targets	No specific implementing risks	The reform implies the prioritizing of 3.600 million DKK in total from 2014-2020 for the initiatives in the reform. The reform does not increase general government spending.
CSR 2b: Education	b) Implement the reform of primary and lower secondary education in order	Measure 16: Reform of the primary and lower secondary schools (Folkeskolen)	Reform of the primary and lower secondary schools (Folkeskolen)	The three main areas of improvement are these: A longer and varied school day with more and improved teaching and	Change of a legal act	The reform entered into force in August 2014.	Continued implementation.	Positive contribution to education targets	No specific implementing risks	Increased cost in public spending: 3.225 million DKK from 2014 – 2017 and 407 million DKK each year

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	to raise attainment levels and improve the cost-effectiveness of the education system		Follow-up to CSR	learning. An enhanced professional development of teachers, pedagogical staff and school principals. Few and clear objectives and simplification of rules and regulations.						from 2018
CSR3: Competition	a) Reduce barriers to entry and remove obstacles to competition in local services, retail and construction	Measure 17: Agreement on Growth Package	To strengthen competition for the benefit of Denmark	Agreement on Growth Package contains 108 initiatives aimed at improving regulation, education and more effective business taxation. Several of the initiatives will strengthen the competition within service industries, especially the construction sector and retail sector.	Most of the planned measures will require change of legislation	The Growth Package was enacted in June 2014.		-	No specific implementing risk	No budgetary implications
CSR3: Competition	b) Reduce barriers to entry and remove obstacles to competition	Measure 18: International harmonization of the Danish standards within construction.	International harmonization will increase the competition pressure in Denmark, since it will be easier for foreign firms to enter the market. It will also be easier for Danish firms to enter foreign markets.	Along with the Growth Package a harmonization will be carried out regarding international standards in several areas, e.g. the market for electricity supply and electricity installations.	Change of legal act					No budgetary implications
CSR3: Competition	b) Reduce barriers to entry and remove obstacles	Measure 19: More efficient administrative	Reduce legislation and thereby also the costs for	The amount of time spent on processing authorization requests	Change of legal acts			-		

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	to competition.	processing time and relaxation of requirements.	companies.	regarding electricity, plumbing and sewer will be reduced with 15 per cent. The possibilities for preapproval of fire securities in new buildings based on blue prints are explored. The technical processing regarding building permits will be more professional. The possibilities to regulate the energy class for buildings in local plans are removed. It will be explored if it is effective to decide aesthetics, heights of buildings and plot ratio locally.					
CSR3: Competition	b) Reduce barriers to entry and remove obstacles to competition.	Measure 20: Remove specific national requirements	International harmonization will increase the competition pressure in Denmark, since it will be easier for foreign firms to enter the market. It will also be easier for Danish firms to enter foreign markets	With the Growth Package several specific national regulations will be removed regarding the food market, e.g. requirements of education in hygiene and labelling of food.					
CSR3: Competition	b) Reduce barriers to entry and remove obstacles to competition.	Measure 21: Reduce barriers to entry	Reduce regulatory requirements.	With the Growth Package the license to operate a food business (Danish: Næringsbrevsordningen)					

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				is removed.						
CSR3: Competition	c) Increase competition.	Measure 22: Increase mobility.	Increased mobility of labour will increase the competition on markets, since it will be possible for employees to move towards markets with higher return.	With the Growth Package the regulations of employments clauses are tightened. With only few exceptions the clauses are forbidden, and consistent rules are introduced regarding the use of clauses with customers and competition for all employments in the labour market.						
CSR3: Competition	c) Increase competition	Measure 23: Strengthen the enforcement of the competition rules	Strengthen competition.	To strengthen the enforcement of the competition rules by the authorities a professional board with responsibilities for enforcements will be established in 2015. This is an extension of the tightened competition law from 2013, which introduced the possibility of higher fines and imprisonments for violating the competition law.	Change in legislation	Adopted in the parliament	Effectuated in mid-2015			
CSR3: Competition	d) Relaxation of regulatory requirements	Measure 24: Increasing the permitted total weight of road trains	Reduce the regulatory requirements and thereby reduce the costs for companies.	The total weight for 7-axle road trains is increased from 54 to 56 tons.						

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CSR3: Competition	d) Relaxation of regulatory requirements	Measure 25: Extension of pilot scheme in the transport sector	Reduce the regulatory requirements and thereby reduce the costs for the companies.	The pilot scheme regarding modular road trains has been extended, and the road network permitted for modular road trains has been expanded.						
CSR3: Competition	d) Liberalisation regarding construction	Measure 26: Construction strategy	Simplified regulation and increased harmonization	As part of the government's political construction strategy from November 2014 the harmonization of Danish standards is increased, and some specific national rules are removed.	Change of legal Act					