

Table 1. Standard table for the assessment of CSRs and key macro-structural reforms in the NRPs

Main areas of intervention (1)	Number of CSR (2)	Measures	Qualitative information of the planned and already enacted measures					Macro impact of structural reform			
			Description of the measures					Impact on public finance	Quantitative information		Methodological Elements
			Description of the measure	Legal/administrative instruments	Formal objectives	State of Progress (including the implementation stage, the sequence and timing of the measure)	Risk of implementation (if relevant)	Overall and yearly change in government revenue and expenditure (reported in mln. national currency)	Yearly and cumulated effect on GDP and other main macroeconomic variables (4)	Description of the model used	Assumptions of the model, including variables and parameters
		Measure 1	Maintaining structural surplus in government sector budget	Medium term state budget strategy	to ensure sustainable public sector	Decision made in state budget strategy		0.3% of the GDP in 2013, in comparison with the 2012 spring economic forecast of the Ministry of Finance			
		Measure 2	Salary fund and administrative expenses of the public sector (operating expenses in total) have been frozen	Medium term state budget strategy	to ensure sustainable public sector	Decision made in state budget strategy					

Public finance

CSR 1

Measure 3	Postponement of the lift of excess loan ceiling for local governments	Change of local governments financial management act	to take into account the financial capabilities when allocating investment support to local governments	Decision made, legislation in preparation until autumn 2012		18 million euros in 2013			
Measure 4	Increasing the overall retirement age by three months a year starting from 2017, reaching the age of 65 by 2026	Change of retirement legislation	to ensure adequacy and sustainability of the pension system	Legislation changed, implementation ongoing		impacts after 2017			
Measure 5	Additional measures by Tax and Customs Board to improve tax receipts (e-receipt, registration of workers and taxation of people repetitively trafficking excise goods)	Administrative measures	to ensure sustainable public finances	Decision made in state budget strategy		18 million euros in 2013			

	Measure 6	Reform of special pensions and old-age pensions under favourable conditions	Changes in legislation	to ensure adequacy and sustainability of the pension system	Changes in preparation					
	Measure 7	Maximum limit of the income tax exemption was reduced to 1920 euros as of 2012	Changes in legislation	to reduce, the impact of tax refunds on interest of housing loans on macro-economic imbalances related to real estate prices	Legislation changed, in force starting from 2013		-5.3 million euros in 2013			
	Measure 8	Increasing the excise duty on alcohol every year by 5%	Changes in regulation	to gradually reduce taxes on labour and increase taxes on consumption	Regulation in preparation		9.0 million euros in 2013			

CSR 2

Measure 5	Development of new programmes for improving employment among youths with low competitiveness	Administrative programme	to improve the competitiveness and employment rate among young people	Preparation ongoing, pilots to be launched in 2013					
Measure 6	New Employment Programme 2012-2013	Administrative programme	to provide labour market services on more favourable terms	Programme approved by government and implemented since 2012		financed from the labour market services and support endowment, which contributes EUR 30 million for 2012 and EUR 31.2 million for 2013			
Measure 7	Special programmes for young and elderly unemployed	Administrative programme	to bring the young and elderly unemployed back to the labour market	launched in March 2012		4.7 million EUR in total (financed from European Social Fund measure)			
Measure 8	The maximum limit of the training voucher has been raised from 959 to 2500 euros	Changes in regulation	to make the voucher more flexible and to enable its use for retraining	in force since August 2011					

Labour Market

	Measure 1	Modernisation of vocational education curricula	Amendments to methodological and legislative basis (Vocational Education Institutions Act)	to increase the conformity of employees' skills to the needs of the employment market	Preparations to amend the legislation by June 2013					
	Measure 2	Developing principles for funding of general education for raising the quality of education and enhancing the reputation of teachers	Development of administrative principles	to raise the quality of education and placing more value on teachers	Preparations ongoing, principles to be in place in 2013					
	Measure 3	Reform of the upper secondary school network and launching a programme of investments for raising the quality of the school system	Administrative changes / financing scheme	to raise the quality of education and conformity to the needs of the job market, improve student access and to make the network of upper secondary schools adequate	Preparations ongoing, an investment programme aimed at local governments has been decided to be launched in spring 2012					

CSR 4

Measure 4	Programme "Kutse" for continuing education in the field of vocational education, also available for adults who do not have any professional education	Administrative programme	to increase the availability of professional education	implementation ongoing					
Measure 5	Extending admission to the elderly in formal professional education	Changes in regulation	to increase the availability of professional education and raise the participation of low-skilled workers in education and training	Changes to regulation have been made					
Measure 6	Pilot projects for accreditation of teaching and learning in vocational educational institutions	Administrative programme	to ensure better matching of educational outcomes and labour market needs	Implemented in 2 areas, implementation will continue in 5 more in 2012					

		Higher education reform, by changing funding principles of higher education for the purpose of quality and availability	Changes in legislation / provision of services restructured	to make the functioning of the higher education system fairer for the student, raise the effectiveness and quality of higher education, and ensure better matching to labour market needs	Legislation changes reviewed in parliament					
		Measure 7								
		Amendment of the Preschool Child Care Institution Act	Changes in legislation	to improve the availability of preschool education	legislation in preparation, to be submitted to parliament discussions at the end of 2012					
		Measure 8								
		Implementing oil shale royalty for production of oil shale oil	Changes in legislation	to gradually move taxation to use of resources	Preparation of legislation ongoing					
		Measure 1								
		Completion of the first stage of investments into energy conservation	Administrative programme	to achieve energy conservation by supporting investments in energy efficient public and private sector buildings	investments will be carried out by the end of 2013					
		Measure 2								

Measure 3	Implementing an environmentally friendly public transport investment programme	Financing scheme	to reduce the environmental burden of transport and to increase the number of users of public transport	investments will be carried out by the end of 2013		86 million EUR in total			
Measure 4	Liberalising the natural gas market	Changes in legislation	to increase competition and reliability of supply	Legislative amendments will be approved in 2012 by parliament					
Measure 5	Opening the electricity market	Changes in legislation	to give consumers the chance to freely choose their electricity seller	Parliament will presumably adopt legislation in second quarter of 2012					
Measure 6	Commencement of the construction of the Estlink 2 marine cable	Construction project	to develop the energy connections	Cable will be finished by the beginning of 2014					
Measure 7	Increasing the share capital of transmission network operator	Financing scheme	to develop the energy connections	Government increased the share capital of AS Elering in 2011					
Measure 8	Wind energy investments	Financing scheme	to support use of renewable energy	Completed in 2011		19 million EUR in total			

Product and service market	CSR 3	Measure 9	Expanding the use of various sources of renewable energy and improving distant heating networks	Financing scheme	to support use of renewable energy	Completed in 2011		33 million EUR in total			
		Measure 10	Supporting the improvement of the energy effectiveness of apartment buildings and private houses	Financing scheme	to develop the energy effectiveness of housing sector	Program launched in 2011 and expanded to private houses in April 2012		52 million EUR in total			
		Measure 11	Supporting energy effectiveness of state and local authority buildings for public use	Financing scheme	to develop the energy effectiveness of public buildings	Program launched in 2011		146 million EUR in total			
		Measure 12	Infrastructure for charging electric cars throughout Estonia and an electric car purchase subsidy	Financing scheme	to improve energy effectiveness of private transportation	Program launched in 2011, over 450 electric cars have been purchased for the social workers of local authorities		45 million EUR in total			

	Measures with an impact on macroeconomic scenario (3)		Overall impact of the measures to macro indicators has been described in NRP as a whole, therefore direct macro impact from particular measures has not currently been assessed								
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(1) This classification is in line with that already used within the framework of CSRs monitoring under the first European Semester.

(2) The number of CSRs differs across Member States

(3) Regardless the main area of intervention, it includes any sort of structural measures planned or enacted by Member States that are not under a previous CSRs, but have an impact on macroeconomic scenario

(4) Other macroeconomic variables mainly refer to the main components of domestic demand (private consumption and investment) and employment.