

SPRING 2015 REFORM BAROMETER – FRANCE

| | | Q1 : the recommendation is : | Q2 : implementation on effort is : | Detailed comments |
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| CSR 1 | Reduce excessive deficit through archiving the structural adjustment effort | Extremely important | No progress | Real efforts have been made to stop the increase in public expenditures, and improve competitiveness (through tax credit, and announcement of Pact of responsibility) but the mix to reduce the budget deficit is still not appropriate. Beside this program doesn't include sufficient structural reforms regarding for instance labour market, healthcare or pensions |
| CSR 2 | Ensure labour cost reduction and assess the efficiency of social security contribution exemptions | Extremely important | Mixed | Implementation of Tax credit for competitiveness and employment (CICE), and adoption of first measures of Pact of responsibility |
| CSR 3 | Simplify companies' administration, fiscal and accounting rules. Improve efficiency of innovation policy | Important | Mixed | A real effort is being made to simplify existing rules but in the meantime, new rules are presented to or prepared by the Parliament which strongly complexify the business environment |
| CSR 4 | Remove unjustified restrictions on the access to an exercise of regulated professions | Helpful (but not a priority) | No progress | A law for growth and activity has been presented by the Government in December and should be voted by the Parliament by spring 2015. it includes removing of barriers for access to legal professions |
| CSR 5 | Reduce the tax burden on labour and step up efforts to simplify and increase the efficiency of the tax system | Extremely important | Mixed | Implementation of Tax credit for competitiveness and employment (CICE), and adoption of first measures of Pact of responsibility |
| CSR 6 | Combat labour market rigidity. Reform unemployment benefit system in association with social partners | Extremely important | No progress | A new regime for unemployment system has been approved in march 2014 including new incentives for work and a high level of expenses cuts |

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| CSR 7 | Pursue the modernisation of vocational education and training | Extremely important | Satisfactory | A reform of professional training has been agreed by social partners and adopted by the Parliament in march 2014 |
| | Education | | | |