

**SPRING 2015 REFORM BAROMETER - POLAND**

		Q1 : the recommendation is :	Q2 : Implementation on effort is :	Detailed comments
CSR 1	<ul style="list-style-type: none"> <li>1) Minimise cuts in growth-enhancing investment,</li> <li>2) Improve the targeting of social policies, improve the cost effectiveness of spending and the overall efficiency of the health sector</li> <li>3) Broaden the tax base by addressing the issue of an extensive system of reduced VAT rates,</li> <li>4) Improve tax compliance, in particular by increasing the efficiency of the tax administration</li> <li>5) Establish an independent fiscal council</li> </ul>	Important	Unsatisfactory	
CSR 2	<ul style="list-style-type: none"> <li>1) Reduce youth unemployment by improving the relevance of education to labour market needs, i.a. by cooperation between schools and employers,</li> <li>2) Combat labour market segmentation by stepping up efforts to ensure a better transition from fixed-term to permanent employment and by reducing the excessive use of civil law contract</li> </ul>	Contrary to Federation advise	Unsatisfactory	

CSR 3	<ul style="list-style-type: none"> <li>1) Increase female labour market participation by taking further steps to increase the availability of affordable quality childcare and pre-school education</li> <li>2) Include farmers in the general pension system</li> <li>3) Phase out the special pension system for miners with a view to integration them into the general scheme</li> </ul>	Important	No progress	
CSR 4	<p>Improve the effectiveness of tax incentives in promoting R&amp;D in the private sector</p>	Important	No progress	
CSR 5	<ul style="list-style-type: none"> <li>1) Renew and extend energy generation capacity and improve efficiency in the whole energy chain; speed up and extend the development of the electricity grid, including cross-border interconnection</li> <li>2) Ensure effective implementation of railway investment projects and improve the administrative capacity in this sector</li> <li>3) Increase broadband coverage</li> <li>4) Improve waste management</li> </ul>	Helpful (but not a priority)	Unsatisfactory	
CSR 6	<ul style="list-style-type: none"> <li>1) Improve the business environment by simplifying contract enforcement and requirements for construction permits</li> <li>2) Reduce costs and time spent on tax compliance by businesses</li> <li>3) Complete the ongoing reform aimed at facilitating access to regulated professions</li> </ul>	Important	Unsatisfactory	