



Council of the
European Union

Brussels, 14 March 2023
(OR. en)

7220/23
ADD 1

SOC 166
GENDER 27
ECOFIN 229

NOTE

From:	General Secretariat of the Council
To:	Delegations
Subject:	Evidence to Action: Gender equality and gender mainstreaming in the COVID-19 recovery - EIGE report

Delegations will find attached a report entitled "Evidence to Action: Gender equality and gender mainstreaming in the COVID-19 recovery" prepared by the European Institute for Gender Equality (EIGE) at the request of the Swedish Presidency.



Evidence to action: gender equality and gender mainstreaming in the COVID-19 recovery

March, 2023

Country codes

Country code	Country
BE	Belgium
BG	Bulgaria
CZ	Czechia
DK	Denmark
DE	Germany
EE	Estonia
IE	Ireland
EL	Greece
ES	Spain
FR	France
HR	Croatia
IT	Italy
CY	Cyprus
LV	Latvia
LT	Lithuania
LU	Luxembourg
HU	Hungary
MT	Malta
NL	Netherlands
AT	Austria
PL	Poland
PT	Portugal
RO	Romania
SI	Slovenia
SK	Slovakia
FI	Finland
SE	Sweden
EU	27 EU Member States

Abbreviations

CPR	Common Provisions Regulation (Regulation (EU) 2021/1060)
BPfA	Beijing Platform for Action
CEDAW	Convention on the Elimination of All Forms of Discrimination Against Women
CEPS	Centre for European Policy Studies
COVID-19	Coronavirus disease 2019
CPI	Consumer Price Index
CSO(s)	Civil society organisation(s)
CSR(s)	Country Specific Recommendation(s)
DA	Delegated act
DI	Disposable income
DNSH principle	'Do no significant harm' principle
EIGE	European Institute for Gender Equality
EPRS	European Parliament Research Service
EPSR	European Pillar of Social Rights
ERDF	European Regional Development Fund
ESF+	European Social Fund Plus
ETUI	European Trade Union Institute for Research
EU	European Union
EU-LFS	European Union Labour Force Survey
Eurofound	European Foundation for the Improvement of Living and Working Conditions
EU-SILC	European Union Statistics on Income and Living Conditions
FEMM Committee	European Parliament's Committee on Women's Rights and Gender Equality
GBV	Gender-based violence
GRPP	Gender-responsive public procurement
ICT	Information and communications technology
ILO	International Labour Organization
JTF	Just Transition Fund

LGBTQI ¹	Lesbian, gay, bisexual, transgender, queer, and intersex
MC schemes	Monetary compensation schemes
MFF	Multiannual financial framework
MI	Market income
MS	Member State(s)
NGEU	#NextGenerationEU fund
NGO(s)	Non-governmental organisation(s)
OECD	Organisation for Economic Co-operation and Development
RRF	Recovery and Resilience Facility
RRP(s)	Recovery and Resilience Plan(s)
SDG(s)	Sustainable Development Goal(s)
SIC	Social insurance contributions
SMEs	Small and medium-sized enterprises
STEM	Science, technology, engineering and mathematics
TEU	Treaty on European Union
TFEU	Treaty on the Functioning of the European Union
TSI	Technical Support Instrument
WLB	Work-life balance

¹ This report uses the initialism LGBTQI* as it represents the most inclusive umbrella term for people whose sexual orientation differs from heteronormativity and whose gender identity falls outside binary categories. The language used to represent this very heterogeneous group is continuously evolving towards greater inclusion, and different actors and institutions have adopted different versions of the abbreviation (LGBT, LGBTI and LGBTQ).

CONTENTS

EXECUTIVE SUMMARY	1
INTRODUCTION	4
1. THE EFFECTS OF COVID-19 ON GENDER INEQUALITY IN THE LABOUR MARKET	6
1.1. Changes in employment	6
1.2. Changes in unemployment and inactivity	10
1.3. Labour market transitions	13
2. CROSS-COUNTRY ANALYSIS OF THE IMPACT OF COVID-19-RELATED TAX-BENEFIT POLICIES ON GENDER INEQUALITY IN EARNINGS AND DISPOSABLE INCOMES	15
2.1. Impact of COVID-19 on mean individual disposable incomes of women and men	16
2.2. Impact of COVID-19 on individual poverty rate among women and men	21
2.3. Contribution of market incomes, taxes and benefits to individual disposable incomes of women and men after the COVID-19 crisis	25
3. THE RECOVERY AND RESILIENCE FACILITY APPROACH TO GENDER EQUALITY AND ITS GENDER EQUALITY PROVISIONS	30
3.1. Links to the EU legal and policy framework on gender equality	30
3.2. Entry points for gender mainstreaming in the Recovery and Resilience Plans	34
3.3. Entry points for gender mainstreaming in the monitoring and evaluation framework of the RRF Regulation	37
3.4. The RRF approach to gender equality and the green and digital transitions	40
4. GENDER EQUALITY IN THE NATIONAL RECOVERY AND RESILIENCE PLANS	43
4.1. Poor preconditions for mainstreaming gender equality into the national Recovery and Resilience Plans	43
4.2. Member States' approach to gender equality in the RRFs	44
4.3. Gender mainstreaming in the planning, implementation, monitoring and evaluation of measures	46
4.4. Gender-relevant measures in the RRFs	52
4.5. Actors and processes shaping gender equality in the RRFs	59
5. CONCLUSIONS	64
6. RECOMMENDATIONS	68
REFERENCES	73
ANNEXES	79

LIST OF FIGURES

Figure 1. Employment and self-employment rates in the EU, by sex and age (% , 20–64 years)	7
Figure 2. Employment rate in the EU, by sex and education (% , 20–64 years)	7
Figure 3. Index of actual hours worked in a main job (2021=100%) and absences from work in the EU, by sex (% , 20–64 years)	9
Figure 4. Part-time employment and temporary contracts in the EU, by sex (% , 20–64 years) .	9
Figure 5. Changes in the share of all employed persons working from home (%), by sex and country	10
Figure 6. Unemployment and labour market slack in the EU, by sex (% , 20–64 years)	11
Figure 7. Unemployment in the EU, by sex and education (% , 20–64 years)	12
Figure 8. Long-term unemployment and economic inactivity in the EU, by sex (% , 20–64 years)	12
Figure 9. Economic inactivity in the EU, by sex and education (% , 20–64 years)	13
Figure 10. Transitions between labour market statuses between 2019 and 2020 in the EU, by sex (% , 15–74 years)	14
Figure 11. Changes in mean individual disposable income due to COVID-19 labour market shock and the discretionary policy response in the EU, for women and men, by population subgroup (%)	20
Figure 12. Changes in individual poverty rate due to COVID-19 labour market shock and the discretionary policy response in the EU, for women and men, by population subgroup (%) .	24
Figure 13. Decomposition of mean individual disposable incomes of women and men in the EU in the post-pandemic scenario (%), 2020, by population subgroup (%)	28
Figure 14. Summary of gender equality entry points into the RRF and the RRP.....	66

LIST OF TABLES

Table 1. Changes in mean individual disposable income due to COVID-19 labour market shock and discretionary policy responses, for women and men of working age in the EU, 2020, by country (%)	18
Table 2. Changes in mean individual disposable income due to COVID-19 labour market shock and the discretionary policy response, for women and men of retirement age in the EU, 2020, by country (%).....	19
Table 3. Changes in individual poverty rate due to COVID-19 labour market shock and the discretionary policy response, for women and men of working age in the EU in percentage points, 2020, by country	22
Table 4. Changes in individual poverty rate due to COVID-19 labour market shock and discretionary policy responses for women and men of retirement age in the EU in percentage points, 2020, by country	23
Table 5. Decomposition of mean individual disposable incomes of women and men of working age in pandemic scenario with COVID-19 measures, 2020, by country (%)	26
Table 6. Decomposition of mean individual disposable incomes of women and men of retirement age in the pandemic scenario with COVID-19 measures, 2020, by country (%).....	27
Table 7. RRF approach to climate and digital priorities and gender equality	40

Executive summary

This report presents a gender assessment of the EU recovery response to the COVID-19 pandemic, in the short and long term. It focuses on assessing the effects of selected short-term national policy measures (e.g. taxes and benefits) temporarily introduced by the Member States (MS) to contain the adverse economic and social impacts of the COVID-19 crisis on gender gaps in employment and incomes. It also examines the Recovery and Resilience Facility (RRF) from a gender perspective and identifies opportunities and challenges for gender equality and gender mainstreaming. The RRF is an EU instrument to support reforms and investments in the Member States with the purpose of mitigating the economic and social impact of the COVID-19 pandemic. RRF funds are disbursed upon satisfactory fulfilment of milestones and targets included in the national Recovery and Resilience Plan (RRP) of each MS, which are also under the focus of this study.

The study draws on several complementary methods. The assessment of the gendered impacts of the COVID-19 crisis and short-term national policy measures draws on an analysis of EU-wide statistics and the EU-wide microsimulation model EUROMOD. The gender assessment of the RRF Regulation relies on desk research and a literature review. Each country's RRP has been assessed on the basis of country-level research, which consisted of desk research and interviews with national stakeholders in all 27 MS.

Key findings

The COVID-19 pandemic severely impacted the labour market situation of both women and men, but for women the crisis has aggravated pre-existing disadvantages

- In 2020, employment rates fell significantly among both women and men, but women were more negatively affected by declines in hours of work and increases in absences from work. Both employed and unemployed women were more likely than men to become economically inactive. Women who were already economically inactive were more likely to remain inactive compared with men.

Governments' discretionary policies to counteract the impacts of the pandemic on disposable incomes had a positive effect for both women and men in almost all MS

- The total effect of the pandemic and anti-pandemic policy measures in 2020 was either to reduce poverty among working-age women and men, or was neutral.
- Without new policy interventions, the COVID-19 labour market shock of 2020 would have resulted in an increase in poverty rate among women and men of working age in the majority of EU countries.
- The anti-crisis tax-benefit measures introduced by governments in 2020 were temporary in nature. Their positive impacts on individual disposable incomes, poverty and gender income inequality are also likely to be temporary.

The gender equality provisions of the RRF framework fall short in comparison to the legal and policy commitments to gender equality by the EU and the Member States

- Tackling the adverse impacts of the crisis on women is a general objective of the RRF. However, the RRF Regulation falls short in presenting gender equality as a core value and

a fundamental principle of the EU and the EU's obligation to promote equality between men and women in all of its activities, as enshrined in the EU Treaties.

- The RRF Regulation does not follow the EU's dual approach to gender equality (see Box 1), or the EU Gender Equality Strategy to set the gender equality objectives of the RRF and the RRP.
- RRF Regulation requires MS to explain how their RRP contribute to 'gender equality and equal opportunities for all and the mainstreaming of those objectives'. This requirement does not establish a duty for MS to conduct gender mainstreaming and include gender-targeted measures.

Other provisions at the Member States' level support the integration of gender equality and gender mainstreaming into the RRF and the RRP

- This is achieved via integration with the European Semester through the Country-Specific Recommendations (CSRs) addressed to Member States, that are relevant to gender equality (e.g. recommendations focused on the gender pay gap or care infrastructures). In addition, the RRF monitoring is carried out through the Recovery and Resilience Scoreboard, which includes four gender-disaggregated common indicators, and uses a 'flagging method' to record social measures with a focus on gender equality.

Member States put forward a few gender-targeted measures in the RRP, but a cross-cutting approach to gender equality is largely absent

- Rather than adopting a gender perspective from the onset, most MS retrospectively identified a few measures with some potential to contribute to gender equality, and listed these measures in their standalone explanation. In absence of formal requirements and despite the guidance provided, measures were often not designed in a gender sensitive manner, including those under the digital and green pillars of the RRF. Overall, ministries of finance shaped the selection of measures on the basis of pre-existing economic priorities, and the focus on large system-level reforms of the economy and the development of infrastructure made a gender perspective appear irrelevant.
- The weak gender perspective in the national plans was compounded by insufficient gender mainstreaming and budgeting frameworks at national level, the limited involvement of government gender equality bodies, and insufficient public consultation of women's civil society organisations (CSOs) in the majority of Member States.

Among the gender-targeted measures, Member States prioritised reforms and investments related to promoting gender equality in education and training (STEM, green and digital skills), women's participation in the labour market, gender equal pay and pensions.

- Many RRP also included investments in care infrastructures and formal childcare, although not always explicitly linked to gender equality. Only a few Member States proposed measures to prevent and support victims of gender-based violence (GBV). Generally, the links between the COVID-19 pandemic and gender equality challenges are underdeveloped and rare.

The lack of a sufficient tracking methodology in the RRF, and the fact that most Member States have not used gender budgeting tools, will prevent the systematic assessment and monitoring of budget allocated to gender equality in the RRFs

- The 'flagging method' will only allow qualitative reporting on social measures with a focus on gender equality. In addition, the RRF does not provide earmarked funding for gender equality.
- Limited efforts at national level were found to prioritise a systematic gender-responsive approach to the implementation, monitoring and evaluation of the RRFs.

Key policy recommendations

- Apply a gender equality perspective in the assessment of the effectiveness of tax-benefit policies in order to provide an evidence base for the design and implementation of effective tax-benefit policies in times of crisis.
- Make gender equality a priority of the EU recovery from the COVID-19 crisis by complying with the EU dual approach (see Box 1) to gender equality and the RRF's general objective of mitigating the adverse impacts of the crisis on women.
- Ensure that the implementation, monitoring and evaluation of the RRF and the national Plans adopts a gender equality perspective.
- Integrate gender budgeting into the RRF, the budgets for the RRFs, and throughout the EU budget and funds.
- Ensure there is permanent and well-resourced gender expertise, and enhance coordination, support and consultation of governmental gender equality bodies and non-governmental stakeholders.

Introduction

The COVID-19 pandemic brought unprecedented disruptions to EU economies and societies. An increasing body of evidence shows that the socio-economic effects of the pandemic hit women particularly hard, and they will suffer the adverse consequences of the crisis more harshly than men (EIGE, 2021a, 2021b, 2021c, 2022a, 2022b).

To cushion the effects of the COVID-19 pandemic on EU economies and societies, Member States introduced unprecedented temporary policy measures. These included, in particular, monetary compensation (MC) schemes – namely, short-term earnings replacement schemes aimed at compensating employees and the self-employed for the reduction in their economic activity due to lockdowns and other COVID-related policies. In addition, many governments significantly adjusted their existing policy measures to mitigate reductions in household income, e.g. through increases in the coverage and generosity of sick leave benefits, social assistance and various *ad hoc* cash payments.

To support the long-term recovery from the COVID-19 crisis at EU level, the #NextGenerationEU (NGEU) fund was launched – the largest stimulus package ever implemented in the EU. The NGEU is a temporary recovery instrument directly managed by the Commission, and is in addition to the EU long-term budget. The core element of the NGEU is the Recovery and Resilience Facility (RRF), which aims to mitigate the economic and social impacts of the pandemic while making European economies and societies more sustainable and prepared for the green and digital transitions. Under the RRF, Member States have access to grants and loans to finance measures aimed at countering the effects of the COVID-19 crisis and regaining sustainable growth. The RRF mobilises an unprecedentedly large amount of funds (almost EUR 724 billion at current prices), which are managed using different procedures and rules from those used for traditional structural funds².

To access RRF funds, EU countries had to prepare national Recovery and Resilience Plans (RRPs) and submit them to the European Commission. These RRP outline what measures the MS plan to implement with the support of the RRF. By October 2022, the RRP of all EU countries except Hungary had been endorsed by the Commission and were subsequently approved by the Council. In December 2022 the Council endorsed Hungary's Recovery and Resilience Plan (RRP), conditioned on the full and effective implementation of the required milestones connected to judicial independence and protecting the EU budget.

The increase in gender inequalities that has resulted from the COVID-19 crisis points to the importance of placing gender equality at the heart of the EU policy response to mitigate the socio-economic effects of the pandemic in both the short and the long run. This study offers a unique gender assessment of the EU recovery response to the COVID-19 pandemic in both short and long terms. The specific objectives of the study are to:

- Assess the effect of selected short-term national policy measures (e.g. taxes and benefits) aimed at containing the adverse economic and social impacts of the COVID-19 crisis on gender gaps in employment and incomes in the EU;

² For an overview of the RRF procedures and rules, see for example CEPS, 2021.

- Provide a general gender assessment of the RRF framework and identify opportunities and challenges for gender equality and gender mainstreaming;
- Analyse how gender equality objectives have been addressed in the RRFs.

The study uses a range of methods to address its research objectives. The assessment of the gendered impacts of the COVID-19 crisis and short-term national policy measures draws on an analysis of EU-wide statistics and the EU-wide microsimulation model EUROMOD. The gender assessment of the RRF Regulation draws on desk research and a literature review. Country-level research, including desk research and interviews with national stakeholders in all 27 Member States, informed the analysis of the RRFs.

This study was carried out in support to the Swedish Presidency of the Council of the European Union to ensure ongoing follow-up on the implementation of the Beijing Declaration and Platform for Action (BPfA) in the EU. Specifically, this research focuses on the second strategic objective of Area H on 'Institutional mechanisms for the advancement of women'; namely, 'Integrate gender perspectives in legislation, public policies, programmes and projects'.

The report is structured as follows:

- Chapter 1 provides a brief overview of the effects of COVID-19 on the labour market for women and men at EU and MS level, based on EU wide statistics;
- Chapter 2 provides an analysis of the effects of selected short-term national policy measures to contain the adverse economic and social impacts of the COVID-19 crisis on gender gaps in employment and incomes in the EU;
- Chapter 3 assesses the RRF Regulation from a gender equality and gender mainstreaming perspective;
- Chapter 4 provides an in-depth comparative assessment of gender equality and gender mainstreaming in the national Recovery and Resilience Plans;
- Conclusions are outlined in Chapter 5, and recommendations provided in Chapter 6.

Further information can be found in the report's annexes.

1. The effects of COVID-19 on gender inequality in the labour market

The lockdowns and other health-related measures introduced in 2020-2021 to stop the spread of the virus had a significant impact on economic life and labour markets. The most restrictive containment measures were taken during the first outbreak of the pandemic in 2020, especially during the second quarter of 2020. With the start of mass vaccination campaigns, the situation began to improve gradually in 2021. During the first three quarters of 2021, public health restrictions were progressively lifted before the arrival of a new COVID-19 variant in the fourth quarter of the year.

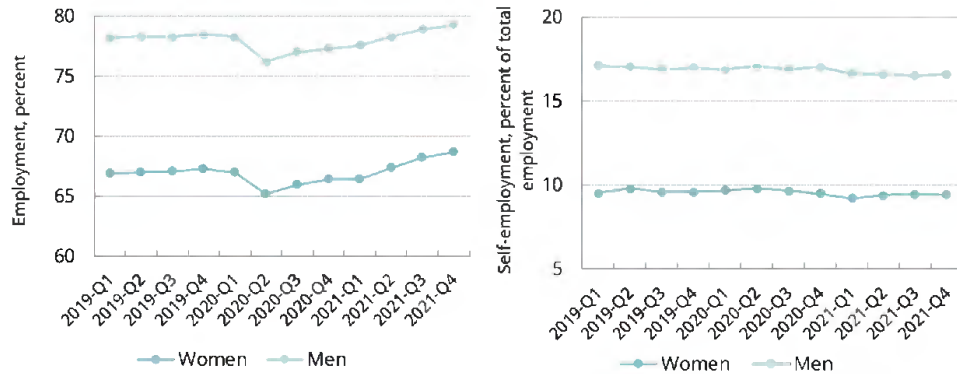
The manifold disadvantages faced by women in terms of their labour market position and economic resources have been widely documented. Concerns have been raised that the disruption brought about by the COVID-19 crisis has exacerbated underlying gender inequalities (Cook & Grimshaw, 2021). This chapter presents a general overview of the estimated effects of the COVID-19 crisis on the labour market for both women and men at EU³ and Member State levels, based on quarterly and annual EU-wide statistics for 2020-2021, compared with the pre-crisis situation (2019).

1.1. Changes in employment

Employment rates dropped significantly for both women and men during the pandemic

Prior to the pandemic, women's rates of participation in the labour market were lower than those of men in almost all Member States. In 2019, at EU level, the gender gap in employment rates for individuals aged 20-64 years was 11 p.p. (percentage points), while the gender gap in self-employment amounted to 7 p.p. Employment rates declined by 1 p.p. (or -1.4 %) for both women and men in 2020, reaching the bottom in the second quarter of 2020 due to the lockdowns introduced during the first wave of COVID-19. At the same time, the share of self-employed people, as a proportion of all those in employment, at EU level remained stable throughout 2020 and fell slightly in 2021 (see Figure 1, right panel). As shown in Figure 2, the gender employment gap is particularly high among low-educated women and men, and this category experienced a higher than average drop in employment in the second quarter of 2020 (-3 %).

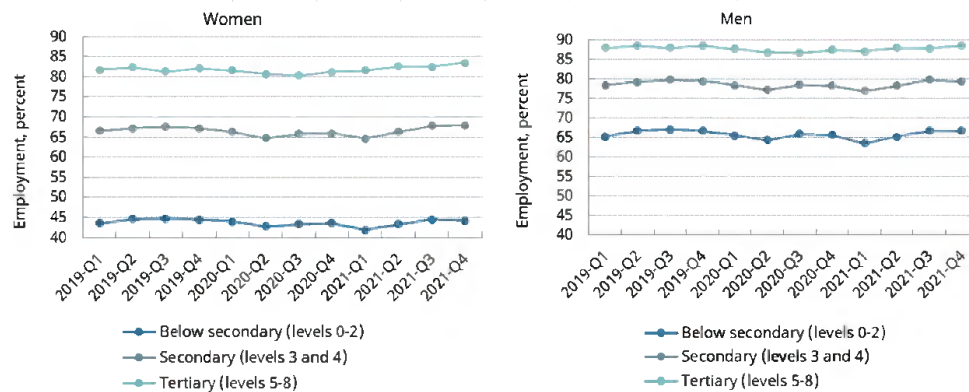
³ Here and below, 'the EU' refers to the 27 Member States of the EU.

FIGURE 1. EMPLOYMENT AND SELF-EMPLOYMENT RATES IN THE EU, BY SEX AND AGE (% , 20–64 YEARS)

Source: Eurostat, EU-LFS [LFSI_EMP_Q and LFSQ_EGAPS]. Data extracted on 18/04/2022.

Note: seasonally adjusted data. *Employment rate* is measured as a percentage of the population aged 20 to 64 years.

Self-employed persons are defined as the sole or joint owners of an unincorporated enterprise in which she/he works. Self-employment rate is expressed as a percentage of total employment of those aged between 20 and 64 years.

FIGURE 2. EMPLOYMENT RATE IN THE EU, BY SEX AND EDUCATION (% , 20–64 YEARS)

Source: Eurostat, EU-LFS [LFSQ_ERGAED]. Data extracted on 19/04/2022.

Note: seasonally adjusted data. *Employment rate* is measured as a percentage of the population aged 20 to 64 years. Levels of education are measured according to the International Standard Classification of Education (ISCED 2011).

The decline in employment rates due to the pandemic was uneven across sectors

As shown in Annex 1, Table A 1, the accommodation and food sector experienced the largest reduction in employment in 2020 and 2021. This decline was higher for women (14 % of the pre-pandemic level in 2020 and 18 % in 2021)⁴. The second-hardest hit sector was domestic and care services for households, where women represent the vast majority of the workforce. Other

⁴ Note that a person is considered employed if they have at least a formal attachment to a job (e.g. the continued receipt of wages) and an assurance of a return to work. Therefore, the employment rates include those laid off under monetary compensation schemes. This may affect the comparability of employment data between countries, as some countries focused on providing support for the unemployed rather than for laid-off workers.

sectors, such as information and communication, and real estate, showed increases in employment, particularly among men. The two essential sectors in which women constitute over 70 % of those employed – education and healthcare – experienced a slight reduction in women's employment in 2020, while men's employment went up. In 2021, employment rates in these sectors were restored to pre-pandemic levels for both women and men.

Women's employment rates have been restored faster than men's in most EU countries

Patterns of employment decline during the COVID-19 crisis were uneven across the EU Member States, which may reflect the fact that some MS focused on supporting the unemployed rather than temporarily laid-off workers (see Annex 1, Figure A 1). In 2020, the rates of decline in employment in most EU countries were similar for women and men, while in a few MS women's employment declined less severely than men's employment (in particular, Greece, Portugal, Estonia, Luxembourg, Malta), thus reducing the gender employment gap. In 2021, across the majority of the EU countries, women's employment was restored to pre-COVID-19 levels, while men's employment continued to lag behind pre-pandemic levels in more than half of EU Member States (see Annex 1, Figure A 1)⁵.

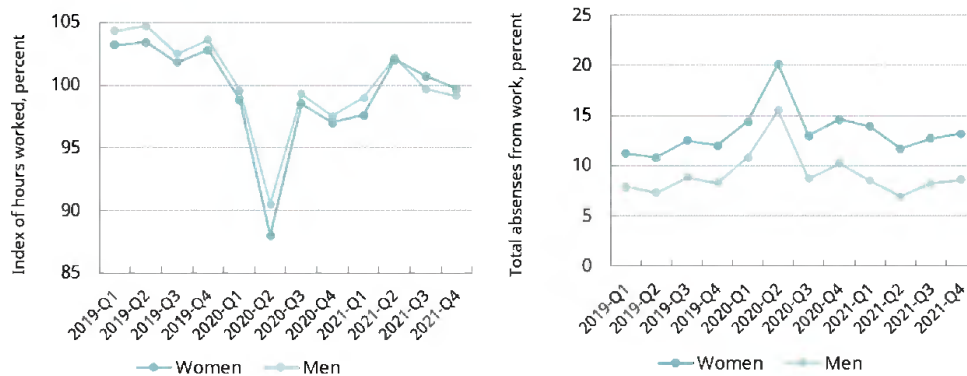
Despite an improvement in women's working hours and reduced absences from work, the situation now remains worse than before the pandemic

Prior to the pandemic, average working hours⁶ of women in the EU were 34 hours per week, compared with 39 hours for men. Hours of work declined dramatically between the second and fourth quarters of 2020, and more so for women (Figure 3, left panel). This was the case in the majority of the EU Members States (see Annex 1, Figure A 2). Absences from work⁷ reached a peak during the second quarter of 2020. They subsequently rose again, although less sharply, in the fourth quarter of 2020 and the third/fourth quarters of 2021 for both women and men (Figure 3, right panel). In 2021, some EU countries experienced a recovery in the working hours of women to 2019 levels, while the working hours of men lagged behind compared with the pre-pandemic levels (see Annex 1, Figure A 2). However, in most EU countries the rate of absences from work was still above that in 2019, with women being more severely affected than men (see Annex 1, Figure A 3).

⁵ The analysis was carried out with the last data available at the time of writing the report.

⁶ This indicator reflects the hours actually worked, and excludes hours paid for under monetary compensation schemes.

⁷ Persons absent from work are considered employed if they have a formal attachment to a job (e.g. the continued receipt of wages) and an assurance of a return to work. Persons may be absent from work for a number of reasons, among which are holidays, personal illness and temporary lay-offs.

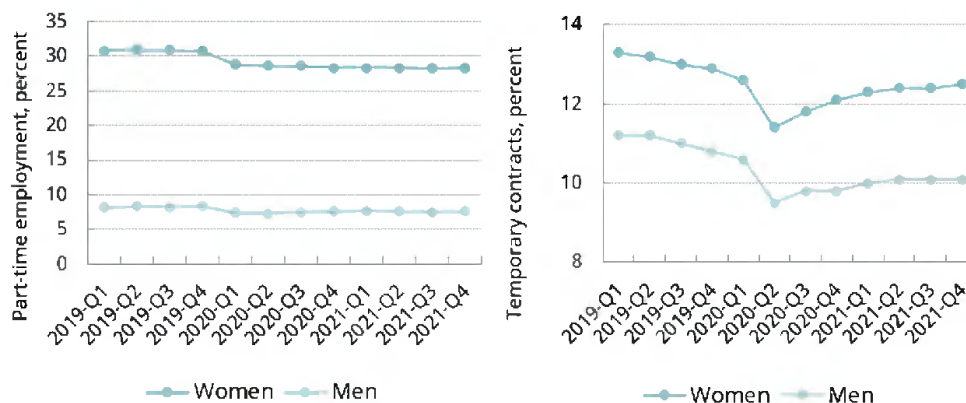
FIGURE 3. INDEX OF ACTUAL HOURS WORKED IN A MAIN JOB (2021=100%) AND ABSENCES FROM WORK IN THE EU, BY SEX (% , 20–64 YEARS)

Source: Eurostat data, EU-LFS [LFSI_AHW_Q and LFSI_ABT_Q]. Data extracted on 18/04/2022.

Note: seasonally adjusted data. *Index of total actual hours worked in the main job* shows the quarterly change in the total actual hours of work compared with the actual working hours in 2021, for the population aged 20 to 64 years. *Total absence from work* refers to the number of people absent from work expressed as a percentage of the employed population aged 20-64 years.

Employment of workers in non-standard jobs has dropped significantly and has not been restored to pre-COVID-19 levels

Before the pandemic, in the fourth quarter of 2019, 31 % of employed women in the EU worked part-time, compared with 8 % of men (Figure 4, left panel). Meanwhile, 13 % of women employees and 11 % of men employees were on temporary contracts (Figure 4, right panel). Women's part-time employment declined in 2020, as well as the employment of both men and women on temporary contracts. In 2021, these figures remained below pre-pandemic levels in most EU countries (see Annex 1, Figure A 4).

FIGURE 4. PART-TIME EMPLOYMENT AND TEMPORARY CONTRACTS IN THE EU, BY SEX (% , 20–64 YEARS)

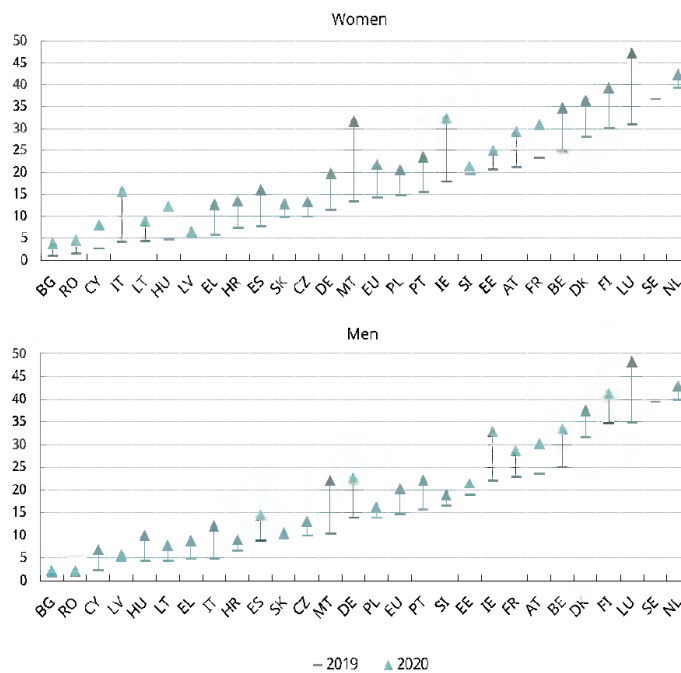
Source: Eurostat data, EU-LFS [LFSI_PT_Q]. Data extracted on 18/04/2022.

Note: seasonally adjusted data. Part-time workers are employed persons not working full time, as a percentage of the population aged 20-64 years. The distinction between full-time and part-time work is generally based on a spontaneous response by the respondent. *Temporary contracts* refer to employees with a limited duration job/contract, as a percentage of the population aged 20-64 years.

The share of employees working from home has increased more for women than for men in most EU countries

Across the EU in 2020, the share of employees who sometimes or usually work from home increased almost twofold, more so among women than among men. In addition, there was a large increase in the share of those who work from home on a regular basis, rather than occasionally, among all categories of workers (see Figure 5).

FIGURE 5. CHANGES IN THE SHARE OF ALL EMPLOYED PERSONS WORKING FROM HOME (%), BY SEX AND COUNTRY



Source: Authors' calculation, based on Eurostat data, EU-LFS [LFSA_EHOMP]. Data extracted on 18/04/2022.

Note: The graph shows the share of employed individuals who reported that they are "usually working at home" or "sometimes working at home", as percent of total employment at ages 20-64 years. "Usually working at home" means doing at home any productive work related to the current job for at least half of the days worked in a reference period of four weeks; "sometimes working at home" means the same but for at least one hour in the reference period of four weeks (and less than half of the days worked).

Data for Sweden for 2020 is not available.

Countries are sorted in the ascending order of the shares of employed persons working from home in 2019.

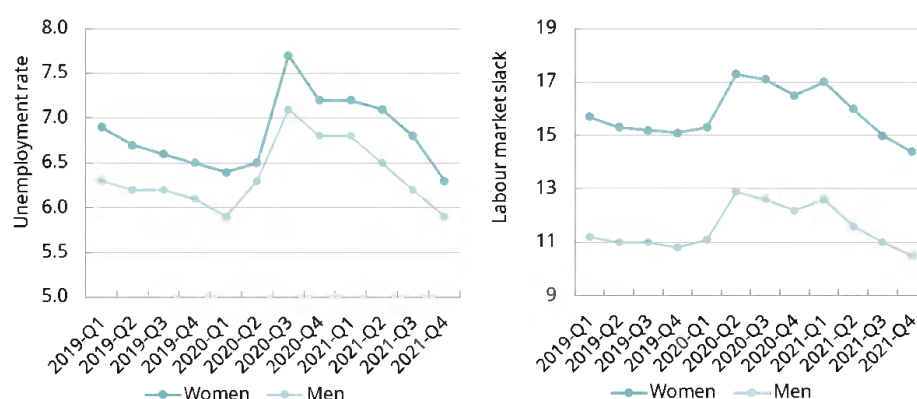
1.2. Changes in unemployment and inactivity

Women are more likely to have faced unmet demand for employment

Before and throughout the pandemic, women were more likely to be unemployed or be working fewer hours than they wished. In 2019, 7 % of women and 6 % of men in the EU were

unemployed by the ILO definition⁸, but twice as many women and men (approximately 15 % and 11 %, respectively) fell into the broader category of labour market slack⁹. The latter captures the shortfall between the amount of work desired by workers and the amount of paid work available. Because the COVID-19 crisis led to lockdowns of individuals and businesses, it is difficult to use active job search and availability for work as criteria for measuring unemployment. Thus, the labour market slack indicator is likely to better reflect the impact of the COVID-19 crisis on unemployment, compared with the unemployment rate. Unemployment rates among women and men in the EU converged most closely in the second quarter of 2020 due to a surge in male unemployment (Figure 6, left panel). The gender gap in labour market slack remained above 4 p.p. throughout the crisis (Figure 6, right panel).

FIGURE 6. UNEMPLOYMENT AND LABOUR MARKET SLACK IN THE EU, BY SEX (% , 20–64 YEARS)



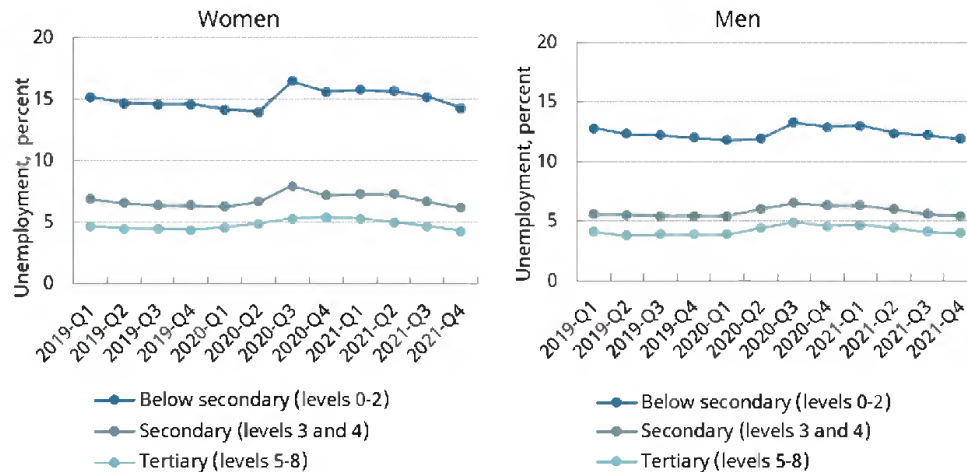
Source: Eurostat data, EU-LFS [LFSI_SLA_Q]. Data extracted on 18/04/2022.

Note: seasonally adjusted data.

In 2021, the indicator of labour market slack among women was still higher than in 2019 in 20 countries out of the 27 (see Annex 1, Figure A 5). Low-educated workers were particularly hard hit by unemployment during the pandemic, with the women's unemployment rate going up to 17 % during the third quarter of 2020 (Figure 7). Women with secondary education also experienced a sharper increase in unemployment compared with men with the same level of education.

⁸ The *unemployed* are economically active individuals aged 20-64 years without a job, who have been actively seeking work in the past four weeks and are available to start work in the next two weeks.

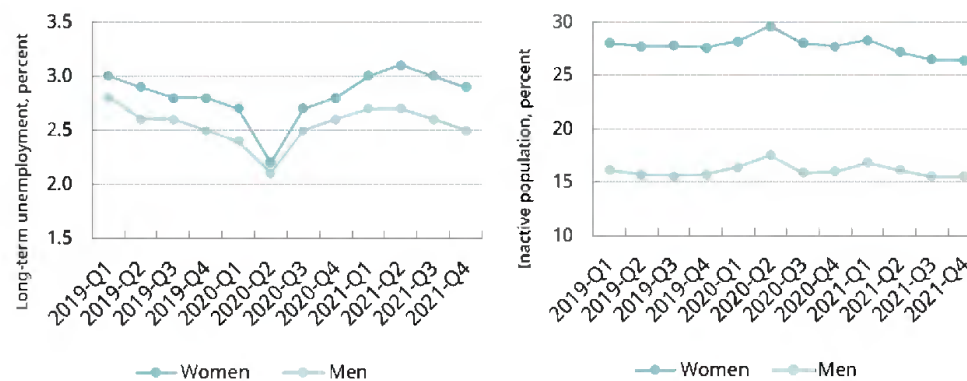
⁹ *Labour market slack* is the total sum of all unmet employment demands and includes four groups: (1) unemployed people as defined by the ILO; (2) underemployed part-time workers (i.e. part-time workers who want to work more); (3) people who are available to work but are not looking for it; and (4) people who are looking for work but are not available for it.

FIGURE 7. UNEMPLOYMENT IN THE EU, BY SEX AND EDUCATION (% , 20–64 YEARS)

Source: Eurostat data, EU-LFS [UNE_EDUC_Q]. Data extracted on 20/04/2022.

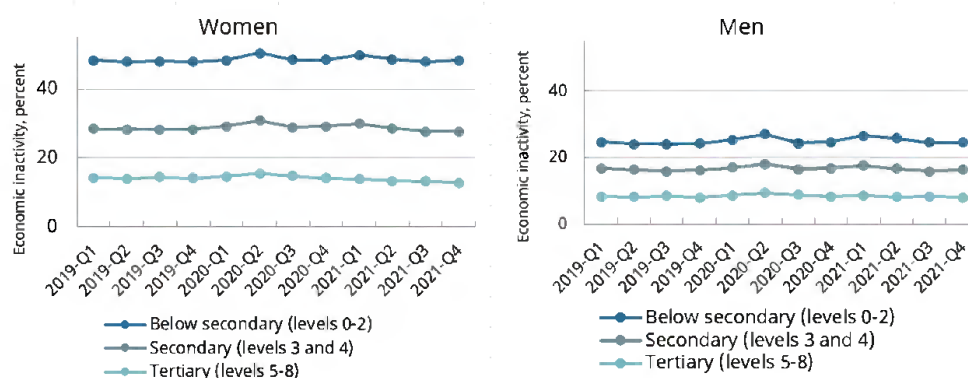
Note: seasonally adjusted data. Unemployment rate is the share of the economically active population without a job, who have been actively seeking work in the past four weeks and are available to start work in the next two weeks, as a percentage of the population aged 20-64 years. Levels of education are measured according to the International Standard Classification of Education (ISCED 2011).

In contrast, the rate of long-term unemployment has dropped during the pandemic for both women and men (see Figure 8, left panel), possibly due to increases in the share of short-term unemployed. The gender gap in economic inactivity was high before the pandemic, and has remained stable since (Figure 8, right panel), with wide variation in inactivity rates by level of education (Figure 9). Low-educated women and men have suffered from the biggest increases in economic inactivity during the pandemic.

FIGURE 8. LONG-TERM UNEMPLOYMENT AND ECONOMIC INACTIVITY IN THE EU, BY SEX (% , 20–64 YEARS)

Source: Eurostat data, EU-LFS [UNE_LTU_Q and LFSQ_IPGA]. Data extracted on 18/04/2022.

Note: seasonally adjusted data. The long-term unemployment rate is the share of persons unemployed for 12 months or more as a percentage of the total number of active persons in the labour market aged 20-64 years. Active persons are those who are either employed or unemployed. The economic inactivity rate is the share of persons outside the labour force, i.e. those who are neither employed nor unemployed.

FIGURE 9. ECONOMIC INACTIVITY IN THE EU, BY SEX AND EDUCATION (% , 20–64 YEARS)

Source: Eurostat data, EU-LFS [LFSQ_IGAED]. Data extracted on 20/04/2022.

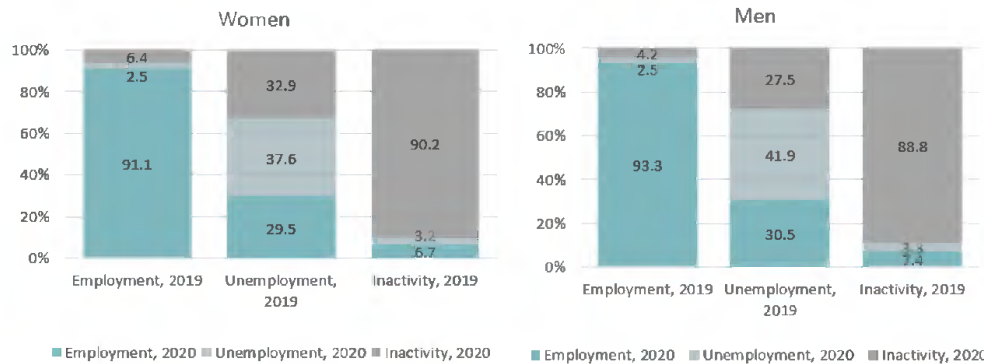
Note: seasonally adjusted data. The *economic inactivity rate* is the share of persons outside the labour force, i.e. those who are neither employed nor unemployed, at the age of 20-64 years. Levels of education levels are measured according to the International Standard Classification of Education (ISCED 2011).

1.3. Labour market transitions

Due to the COVID-19 crisis, women were more likely than men to move into economic inactivity, both from employment and unemployment

The matrix in Figure 10 shows all transitions made in 2020 as percentages of the initial status in 2019 for the EU, confirming the stronger negative influence of COVID-19 crisis on the labour market situation of women. Out of all women aged 15-74 years who were initially in employment in 2019, 3 % became unemployed and 6 % became economically inactive; among men, the percentage of those who became inactive was smaller (4 %). In addition, the percentage of those who were unemployed who became inactive in 2020 was higher among women (33 %) compared with men (28 %). Economically inactive women were slightly more likely to remain inactive (90 %) compared with men (89 %).

Data at country level is shown in Annex 1, Figure A 6. For women, the probability of losing job and becoming unemployed or inactive was particularly high in Spain, where almost 13 % of women moved out of employment in 2020. At the other end of the spectrum was Malta, where only 5 % of previously employed women ceased to be employed in 2020. The highest rates of transition into inactivity for employed women were recorded in Ireland, Finland and Denmark, where they were close to or in excess of 8 %.

FIGURE 10. TRANSITIONS BETWEEN LABOUR MARKET STATUSES BETWEEN 2019 AND 2020 IN THE EU, BY SEX (% , 15–74 YEARS)

Source: Authors' calculation, based on Eurostat data, EU-LFS [LFSI_LONG_A]. Data extracted on 16/03/2022.

Note: transition rates between two labour market states are calculated as the share of those who transitioned to a particular status, as a percentage of the labour market status in the initial quarter/year, for individuals aged 15-74 years in both periods. Note, that different age brackets are used in this figure because estimates are only produced for these age brackets. For example, the transition rate for the flow between unemployment to employment (U_E) is calculated as: $U_E / (\text{unemployment of initial period}) \times 100$.

To sum up, the COVID-19 pandemic severely impacted the labour market situation of both women and men but for women it aggravated pre-existing disadvantages. Employment rates fell significantly among both women and men in 2020, especially in the second quarter. Compared with men, women were more negatively affected by declines in hours of work and increases in absences from work. Before and throughout the pandemic, women were more likely to be unemployed or to work fewer hours than they wished for. In 2020, both employed and unemployed women were more likely to become economically inactive. Women who were already economically inactive were more likely to remain inactive compared with men. In 2021, women's employment rates were restored to 2019 or above levels in most EU countries, while their working hours continued to lag behind pre-pandemic levels. For men, both employment rates and working hours were below the pre-pandemic levels in most MS in 2021.

2. Cross-country analysis of the impact of COVID-19-related tax-benefit policies on gender inequality in earnings and disposable incomes

This chapter presents the results of a quantitative study of the gendered impacts of the pandemic and related policy responses on disposable incomes across the EU using EUROMOD, the tax-benefit microsimulation model for the 27 EU Member States (Sutherland & Figari, 2013). For each EU country, EUROMOD simulates all components of disposable income, including cash benefits, social insurance contributions and personal direct taxes. Elements of income that cannot be (fully) simulated include market incomes and benefits that depend on a previous contribution history (e.g. pensions) or on certain unobserved characteristics (e.g. disability benefits). These are calculated from the microdata. The input data for EUROMOD are derived from the European Union Statistics on Income and Living Conditions (EU-SILC). EUROMOD allows the simulation of the impact of the most recent policy initiatives using EU-SILC data, which comes with a two-year lag. This mismatch between the policy year and the underlying microdata is corrected using uprating factors (growth indices) defined separately for each non-simulated component of income. Baseline simulations in EUROMOD are validated extensively at micro and macro level¹⁰.

To simulate the impact of COVID-19 on income distribution using EUROMOD, this study **nowcasts income distribution for 2020 in the presence and absence of COVID-19** using the 2019 EU-SILC data. To measure the distributional impact of the COVID-19 crisis and anti-crisis policies, three counterfactual scenarios have been constructed:

Scenario 1 (S1): No COVID-19 shock scenario (or 2020 as if COVID-19 had not happened)

Scenario 2 (S2): COVID-19 shock without COVID-19 policies (or 2020 with the COVID-19 labour market shock, but without the discretionary COVID-19 measures)

Scenario 3 (S3): COVID-19 shock with COVID-19 policies (or 2020 with COVID-19 labour market shock and with the discretionary COVID-19 measures, including MC schemes and other new COVID-related policy changes, e.g. increases in the generosity of social assistance, etc.¹¹ The main characteristics of MC schemes simulated in EUROMOD for each country are summarised in Annex 3, Table A 2. Rather than being based on the statutory rules, the simulation was based on actual take-up of MC schemes, whenever this information was available.

The difference between S2 and S1 captures the impact of COVID-19-related labour market changes and automatic stabilisers (**Labour market effect** = **S2 – S1**, LM in next tables). The difference between S3 and S2 shows the net impact of COVID-19-related discretionary policy measures (**Policy effect** = **S3 – S2**, Policy in next tables). Lastly, the difference between S3 and S1 captures the total effect of COVID-19 labour market changes and the full response of the tax-

¹⁰ The latest version of the EUROMOD Country Reports is available here: <https://euromod-web.jrc.ec.europa.eu/resources/country-reports/latest>. The latest EUROMOD baseline report is available here: https://euromod-web.jrc.ec.europa.eu/sites/default/files/2022-04/EM_baseline_report_2018-2021.pdf

¹¹ To enable meaningful cross-country comparisons, all new (elements of) policies introduced in 2020 that go beyond simple parametric changes are considered discretionary COVID measures.

benefit system, including the impact of automatic stabilisers and discretionary COVID-19 policies (**Total effect = S3 – S1**, Total in next tables).

The parameters for all labour market changes between **S2/S3** and **S1** are summarised in Annex 3, Tables A2-6. According to these data, the average probability in the EU of moving from employment to non-employment due to COVID-19 shock was higher for younger and low-educated workers, and also higher among women compared with men. For instance, among low-educated employees aged 16-34 years, 12 % of women and 10 % of men transitioned into non-employment (see Annex 3, Table A 3). In contrast, among highly educated workers aged 35-65 years, employment increased by 4 % for both women and men (see Annex 3, Table A 3). Much more significant numbers of employees experienced absences from work, with the percentage of those affected varying greatly by sector and reaching almost 40 % for both women and men in 'Accommodation and Food Service Activities' (see Annex 3, Table A 5). Gender differences become more evident when we look at the percentage of employees who experienced reduced working hours (see Annex 3, Table A 6). For instance, in the accommodation and food service sector, shorter working hours affected 23 % of female employees and 18 % of male employees. These numbers should, however, be interpreted with caution, because the averages for the EU conceal large variations in the patterns of COVID-related labour market shock across the Member States.

Following the approach developed by Avram et al. (2016), and Avram and Popova (2022), this study uses EUROMOD to construct a **gender-sensitive measure of individual disposable income** which accounts for intrahousehold income inequality. This measure is constructed using an assumption of **minimal income pooling**, i.e. that individuals retain all income received in a personal capacity, including earnings and all individual-level benefits. Common sources of income (e.g. family benefits or investment income) are split equally among all adults in the relevant assessment unit. The detailed overview of the income-splitting procedure in EUROMOD is presented in Annex 3, Table A 7. This measure of individual disposable income is used for all the subsequent analysis in Chapter 2.

A detailed overview of the existing evidence, methodological approach and key concepts informing the gendered assessment of the distributional impact of the COVID-19 crisis and policy response in the EU is provided in Annex 2.

2.1. Impact of COVID-19 on mean individual disposable incomes of women and men

COVID-related policies helped to stop the fall in incomes of both women and men

Table 1 shows the changes in mean individual disposable incomes of women and men of working age (18-64 years) across the three simulated scenarios for 2020. Due to COVID-induced labour market changes (S2-S1), women's mean disposable income would have dropped by 4 %, while men's income would have fallen by 5 %. These reductions were counteracted fully by the effects of COVID-related policies (S3-S2), which increased the incomes of both women and men by approximately 7 %. The total effect of the crisis and discretionary COVID-19 policies (S3-S1) at EU level was positive, and was more favourable towards women, whose mean disposable income grew by 2 % while that of men grew by 1 %.

The effects of the labour market shock (S2-S1) and discretionary COVID-19 policies (S3-S2) varied considerably between Member States. The highest relative reduction in mean disposable incomes due to labour market shock was observed in Austria, where women's and men's incomes fell by 18 % and 20 %, respectively. The total effect of the crisis and policy response was positive for women's incomes, which grew by 1 %, and slightly negative for men's incomes which fell by 2 %. It should be noted that the size of the labour market shock in Austria varied considerably between subgroups within the population. For instance, changes to employment ranged from a 6 % reduction in the number of low-educated women aged 35-65 years in employment to a 5 % increase of those aged 16-34 years (see Annex 3, Table A 3).

The percentage of women employees experiencing absences from work ranged from 52 % in the food and accommodation sector to 5 % in public administration, education and healthcare (see Annex 3, Table A 5). Reduced working hours affected 34 % of female employees in the food and accommodation sector and only 9 % in public administration, education and healthcare (See Annex 3, Table A 6). At the other end of the spectrum, in Finland, Denmark and Luxembourg, the COVID-19 labour market shock did not lead to a significant reduction in disposable incomes, and mean incomes have actually grown due the discretionary COVID-19 policy measures.

In most EU countries, the pandemic-induced labour market shock (S2-S1) has affected women's disposable incomes to a smaller extent than those of men (see Table 1). The effect of discretionary COVID-19 policies (S3-S2) was positive for both women and men in almost all EU countries with the exception of Hungary and Italy, where the effect was negative. In Hungary, discretionary COVID-19 measures reduced disposable incomes by slightly over 1 % for both women and men, compared with the no-COVID scenario. In Italy, the impact on women's and men's disposable incomes was smaller (less than 1 %), but still negative. The negative effect in this case means that the 2020 tax-benefit system with its additional discretionary COVID-19 policies (S3) performed worse than the 2019 system with all policy parameters updated by the 2020 Consumer Price Index (CPI) (S2).

Table 1 shows that the discretionary COVID-19 policies (S3-S2) had either a gender-neutral impact or a slightly more positive impact on the incomes of women, with a few exceptions (e.g. Bulgaria, Malta, the Netherlands and Slovakia) where the impact was more positive towards men's incomes. The total effect of the COVID-19 crisis and the discretionary policy response (S3-S1) on women's mean incomes varied from -3 % in Hungary and Ireland to 10 % in Lithuania, while for men these figures ranged from -6 % in Ireland to 9 % in Bulgaria.

On average in all EU countries, in the no-COVID 2020 scenario the mean disposable income for women of working age was 73 % that of men (see Table 1, ratio of values in columns S1 for women and men). Gender income ratios (women's incomes as a percentage of men's incomes) have gone up or remained stable in the COVID scenario (S3) in almost all countries compared with the no-COVID scenario. In particular, a sizeable increase (more than 2 p.p.) was observed in the gender income ratios of the working age population in Austria, Ireland, Lithuania, Malta and Slovenia (see Table 1).

TABLE 1. CHANGES IN MEAN INDIVIDUAL DISPOSABLE INCOME DUE TO COVID-19 LABOUR MARKET SHOCK AND DISCRETIONARY POLICY RESPONSES, FOR WOMEN AND MEN OF WORKING AGE IN THE EU, 2020, BY COUNTRY (%)

	Women			Men						Women			Men		
	S1	S2	S3	S1	S2	S3				LM	Policy	Total	LM	Policy	Total
EU	97.1	93.0	99.4	132.8	125.6	134.6				-4.2	6.7	2.4	-5.4	6.7	1.3
AT	89.4	73.1	90.3	134.6	107.5	132.4				-18.2	19.3	1.1	-20.2	18.5	-1.6
BE	91.5	88.7	95.6	121.0	116.1	124.9				-3.0	7.5	4.5	-4.0	7.3	3.3
BG	122.8	119.9	133.8	154.4	149.1	168.3				-2.4	11.4	9.0	-3.5	12.5	9.0
CY	98.6	93.8	97.3	144.6	137.6	142.0				-4.9	3.6	-1.3	-4.9	3.0	-1.8
CZ	89.5	86.3	93.1	134.7	130.3	139.3				-3.5	7.6	4.0	-3.3	6.7	3.4
DE	89.2	86.7	89.2	143.2	137.9	141.7				-2.8	2.8	0.0	-3.6	2.6	-1.0
DK	103.5	103.7	103.9	120.2	120.4	120.5				0.2	0.2	0.4	0.1	0.1	0.3
EE	100.5	97.9	107.2	119.5	115.1	126.1				-2.6	9.2	6.6	-3.7	9.2	5.5
EL	85.1	78.7	85.7	140.8	129.8	141.1				-7.5	8.2	0.7	-7.8	8.0	0.2
ES	92.8	89.1	93.4	133.6	128.2	133.7				-4.0	4.6	0.6	-4.0	4.1	0.1
FI	106.6	106.4	108.4	122.8	122.6	124.6				-0.2	1.9	1.7	-0.2	1.7	1.5
FR	101.0	95.7	101.0	135.1	126.4	133.6				-5.2	5.2	0.0	-6.4	5.3	-1.1
HR	95.2	89.4	97.8	134.5	125.1	137.2				-6.1	8.9	2.8	-7.0	9.0	2.0
HU	98.7	96.9	95.4	123.2	120.0	118.4				-1.8	-1.5	-3.3	-2.6	-1.3	-3.9
IE	105.6	101.4	102.2	151.8	143.0	143.4				-4.0	0.8	-3.2	-5.8	0.2	-5.5
IT	87.0	84.9	84.6	142.7	138.8	138.1				-2.4	-0.3	-2.7	-2.8	-0.4	-3.2
LT	101.1	95.4	111.5	132.0	124.4	141.7				-5.6	15.9	10.3	-5.7	13.0	7.3
LU	90.5	90.8	92.8	131.2	131.6	133.0				0.3	2.2	2.5	0.3	1.1	1.4
LV	105.9	103.9	112.6	136.6	134.5	144.9				-1.9	8.2	6.3	-1.6	7.7	6.1
MT	94.5	79.6	94.0	145.6	110.9	140.2				-15.8	15.2	-0.5	-23.8	20.1	-3.7
NL	92.5	86.0	93.3	133.9	121.5	134.8				-7.1	8.0	0.9	-9.3	9.9	0.7
PL	95.9	95.0	96.8	136.0	133.7	134.7				-0.9	1.9	1.0	-1.7	0.8	-0.9
PT	101.3	97.9	101.8	130.0	127.2	131.3				-3.3	3.9	0.5	-2.2	3.1	1.0
RO	92.5	89.6	98.8	130.8	127.9	141.6				-3.1	10.0	6.8	-2.2	10.5	8.3
SE	101.8	100.7	104.6	119.9	118.5	123.7				-1.1	3.9	2.7	-1.1	4.3	3.2
SI	96.5	95.2	103.8	112.2	108.0	118.2				-1.4	8.9	7.6	-3.7	9.0	5.4
SK	91.5	83.6	95.8	120.5	106.0	124.2				-8.6	13.3	4.7	-12.0	15.0	3.0

Source: Authors' calculation using EUROMOD and Eurostat data (EU-SILC).

Notes: 'working age' is defined as 18-64 years. The table shows mean incomes of women and men as percentages of the national median equivalised income in each country for the three scenarios, and changes in income between the scenarios.

Changes between scenarios are measured in percentages.

Individual disposable incomes of women and men aged 65 years and over were only moderately affected by the labour market shock

As expected, the incomes of women and men of retirement age (65+ years) were only moderately affected by the labour market shock of 2020 (S2-S1), as only a minority of people of this age remain active in the labour market (Table 2). The reduction in women's incomes was less than 1 % in all EU countries, and close to 1 % for men's incomes. At the same time, the effect of

discretionary COVID-19 policies introduced in 2020 (S3-S2) varied from -3 % for women and -2 % for men in Hungary, to 13% for women and 12% for men in Lithuania, compared with the no-COVID scenario.

On average for all EU countries, the total impact of the pandemic on the incomes of the population of retirement age was positive, and more so for women than for men, whose incomes increased by 3 % and 2 %, respectively. This means that COVID-related policies also targeted older individuals whose incomes had not suffered due to the employment shock. Thus, in 2020 older people experienced higher income growth compared with the working-age population. The average number, however, hides large disparities between countries, with some Member States, such as Lithuania, achieving growth of over 10 % in the disposable incomes of older women and men, while in a few countries the disposable incomes of older people dropped by more than 1 % compared with the non-pandemic scenario (S1). For instance, the incomes of women of retirement age fell in Hungary, Poland, Greece and Germany, while the incomes of men of retirement age fell in Hungary, Poland and Germany.

In the no-COVID scenario individual incomes of women aged 65 and more amounted to 65 % of men (see Table 2, columns S1 for women and men). Gender income ratios for older people were not significantly affected by the pandemic (see columns S3 for women and men). One exception is Greece, where the discretionary COVID-19 policies had a negative impact on women's incomes, resulting in a reduction of 2 p.p. in the gender income ratio for older people.

TABLE 2. CHANGES IN MEAN INDIVIDUAL DISPOSABLE INCOME DUE TO COVID-19 LABOUR MARKET SHOCK AND THE DISCRETIONARY POLICY RESPONSE, FOR WOMEN AND MEN OF RETIREMENT AGE IN THE EU, 2020, BY COUNTRY (%)

	Women			Men			Women			Men		
	S1	S2	S3	S1	S2	S3	LM	Policy	Total	LM	Policy	Total
EU	80.8	80.5	82.8	123.6	122.9	126.3	-0.3	2.9	2.6	-0.6	2.8	2.2
AT	81.4	81.0	82.7	141.4	141.1	143.4	-0.5	2.1	1.6	-0.2	1.6	1.4
BE	66.7	66.6	68.0	112.3	112.1	114.4	-0.1	2.1	2.1	-0.2	2.1	1.9
BG	67.6	67.3	73.0	101.7	101.3	108.6	-0.3	8.4	8.1	-0.4	7.2	6.8
CY	88.3	87.8	89.2	158.2	156.5	158.3	-0.6	1.6	1.1	-1.1	1.2	0.1
CZ	74.0	73.6	79.8	95.1	94.6	102.0	-0.5	8.3	7.8	-0.5	7.8	7.2
DE	72.1	72.0	71.6	132.4	131.9	131.3	-0.2	-0.5	-0.8	-0.3	-0.4	-0.8
DK	93.0	92.9	93.9	118.6	118.6	119.6	-0.1	1.1	1.0	-0.0	0.8	0.8
EE	71.0	70.4	76.2	84.0	82.8	89.8	-0.8	8.2	7.4	-1.4	8.4	6.9
EL	93.7	93.5	92.3	157.0	156.1	159.4	-0.2	-1.3	-1.5	-0.6	2.1	1.5
ES	87.8	87.6	89.1	165.4	164.6	167.4	-0.3	1.7	1.4	-0.5	1.7	1.2
FI	84.6	84.3	85.9	111.1	110.4	112.3	-0.3	1.9	1.6	-0.7	1.8	1.1
FR	101.3	100.8	102.4	144.5	144.1	146.3	-0.5	1.6	1.1	-0.3	1.5	1.2
HR	69.4	69.2	72.1	110.5	109.6	114.5	-0.2	4.1	3.9	-0.7	4.4	3.6
HU	95.8	95.9	92.9	117.0	116.9	114.1	0.2	-3.2	-3.0	-0.1	-2.4	-2.4
IE	64.5	64.0	66.2	113.1	110.9	113.3	-0.8	3.3	2.5	-1.9	2.1	0.2
IT	95.1	94.6	95.2	173.4	172.5	173.0	-0.5	0.6	0.1	-0.5	0.3	-0.2
LT	68.9	68.4	77.6	103.8	102.4	115.2	-0.7	13.4	12.7	-1.3	12.3	11.0
LU	87.0	87.0	86.8	155.0	154.9	155.1	-0.0	-0.2	-0.2	-0.1	0.1	0.1

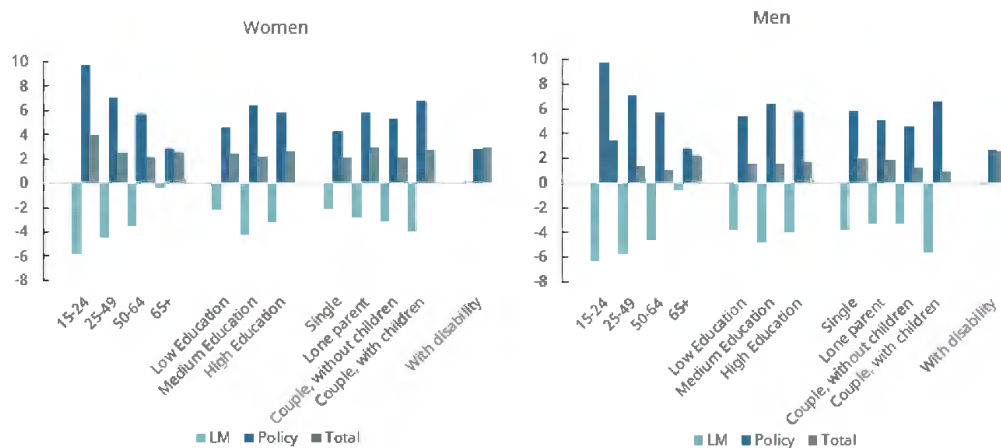
LV			72.6	94.9	94.5	101.5	-0.3	7.7	7.4	-0.4	7.4	6.9
MT	62.0	61.9	64.1	116.8	114.1	118.8	-0.1	3.5	3.4	-2.3	4.1	1.7
NL	79.0	78.6	80.8	125.0	123.5	126.1	-0.5	2.8	2.3	-1.2	2.1	0.9
PL	83.5	83.4	82.2	115.1	115.0	112.7	-0.1	-1.4	-1.5	-0.1	-2.0	-2.2
PT	100.0	99.6	100.3	156.0	155.2	156.3	-0.4	0.7	0.3	-0.6	0.7	0.2
RO	76.9	76.9	82.8	113.9	113.9	122.4	-0.0	7.7	7.6	-0.0	7.5	7.4
SE	81.9	81.5	85.6	112.7	112.3	118.4	-0.5	5.0	4.5	-0.3	5.4	5.0
SI	81.3	81.3	85.5	105.3	104.9	110.3	-0.0	5.2	5.1	-0.4	5.1	4.7
SK	86.7	86.6	87.9	103.0	102.9	104.7	-0.1	1.6	1.5	-0.0	1.7	1.7

Source: Authors' calculation using EUROMOD and Eurostat data (EU-SILC).

Notes: 'retirement age' is defined as 65+ years. The table shows the mean incomes of women and men as percentages of the national median equivalised income in each country for the three scenarios, and changes in income between the scenarios. Changes between scenarios are measured in percentages.

Figure 11 summarises the EU averages for the indicators of mean individual disposable incomes by different groups of women and men. In terms of total changes in mean individual disposable incomes at EU level, different groups of women and men considered in this report have experienced positive gains in comparison to the non-pandemic scenario. In all cases, women experienced higher or similar gains compared with men. Individuals aged 15-24 years have experienced the largest positive change in their individual disposable income (an EU average of 4 % for both women and men). The incomes of this group would have been affected most by the labour market shock (-6 % reduction for both women and men), but had recovered due to the strong effect of discretionary policies (10 % for both women and men).

FIGURE 11. CHANGES IN MEAN INDIVIDUAL DISPOSABLE INCOME DUE TO COVID-19 LABOUR MARKET SHOCK AND THE DISCRETIONARY POLICY RESPONSE IN THE EU, FOR WOMEN AND MEN, BY POPULATION SUBGROUP (%)



Source: Authors' calculation using EUROMOD and Eurostat data (EU-SILC).

Notes: The graph shows changes in mean individual disposable incomes of women and men between the scenarios. Changes between scenarios are measured in percentages.

In terms of education level, women with a medium level of education experienced the highest reduction in income due to labour market changes (-4 %), but they also gained the most from the

discretionary policies (6 %). The trend for men is similar; however, incomes of men with a medium level of education fell 5 % due to the labour market shock, and increased by 6 % due to discretionary policies.

As far as household types are concerned, couples with children under 18 years experienced the largest impact of the labour market shock (-4 % reduction in income for women and -6 % for men on average in the EU). Women in couples with children, however, have had the largest total gains in incomes (3 %), while incomes of coupled men with children grew just by 1%.

The results presented in Figure 11 summarise the general trends at the EU level and hide significant differences in the initial levels of gender inequality and the impact of COVID-19 across MS. The country-level results are shown in Annex 3 (Tables B1, B4, B7, B10, B13, B16, B19, B22, B25, B28, B31).

2.2. Impact of COVID-19 on individual poverty rate among women and men

Changes in the risk of falling below the national poverty line under each of the three scenarios for the individual incomes of women and men are shown in Table 3. Poverty thresholds are defined as 60 % of the national median equivalised household income in Scenario 1, and are fixed across all the scenarios and subgroups of the population. In the non-pandemic scenario, on average in the EU, the poverty rate among women (34 %) was 1.5 times higher than among men (22 % across the EU). In some countries, particularly Cyprus, Czechia, Greece, Italy, Germany and Spain, women's poverty rate was almost or more than twice as high as men's poverty rate; in Malta, it was three times as high.

The effect of COVID-19 on the labour market (S2-S1) resulted in an increase in poverty rate among women and men of working age in the majority of EU countries. On average for all EU Member States, poverty rate grew by 3 p.p. for both women and men. However, in nine out of 27 countries, poverty rates are either unchanged or their increase has not been significant (below 1 p.p.). In two counties (Austria and Malta), where the pre-pandemic poverty rate for women were 35 % and 37 %, respectively, poverty rate grew by more than 10 p.p. In Malta, the men's poverty rate grew by 25 p.p. from its low level (13 %) in the non-pandemic scenario.

COVID-related policies helped to curb increases in poverty rates among both women and men

The effect of discretionary COVID-19 measures introduced in 2020 (S3-S2) was either to reduce the number of those at risk of poverty, or was neutral, for working age individuals everywhere. As a result, the total effect of the crisis and discretionary policy measures (S3-S1) was to reduce poverty equally among women and men. On average in the EU, the poverty rate for the working age population dropped by 3 p.p. due to the discretionary policy measures (S3-S2), and by 1 p.p. in total (S3-S1), with no difference between genders. In a minority of countries, the poverty rate among the working age population increased slightly after COVID-19, despite the discretionary policy measures. These include Malta, Hungary, Ireland and Italy. In Ireland, poverty increased more among women than among men.

TABLE 3. CHANGES IN INDIVIDUAL POVERTY RATE DUE TO COVID-19 LABOUR MARKET SHOCK AND THE DISCRETIONARY POLICY RESPONSE, FOR WOMEN AND MEN OF WORKING AGE IN THE EU IN PERCENTAGE POINTS, 2020, BY COUNTRY

	Poverty line	Women			Men				Women			Men		
		S1	S2	S3	S1	S2	S3		LM	Policy	Total	LM	Policy	Total
EU	6,245	34%	36%	33%	22%	24%	21%		2.5	-3.6	-1.1	2.6	-3.3	-0.7
AT	1,329	35%	46%	34%	18%	26%	18%		11.5	-11.8	-0.3	7.4	-7.4	-0.1
BE	1,266	29%	29%	26%	18%	18%	16%		-0.2	-2.9	-3.1	-0.6	-1.7	-2.2
BG	488	32%	34%	30%	25%	27%	23%		2.0	-4.2	-2.2	1.5	-3.8	-2.3
CY	831	39%	40%	39%	19%	21%	19%		1.7	-1.9	-0.2	1.4	-1.5	-0.1
CZ	14,162	31%	33%	29%	14%	15%	13%		2.4	-4.5	-2.2	1.3	-2.5	-1.2
DE	1,203	39%	40%	39%	19%	21%	20%		1.7	-1.8	-0.1	1.3	-1.2	0.1
DK	11,863	22%	21%	21%	20%	20%	20%		-0.2	-0.1	-0.4	-0.2	-0.0	-0.2
EE	617	28%	29%	25%	27%	28%	24%		1.4	-4.6	-3.2	1.1	-3.1	-2.1
EL	449	47%	50%	46%	25%	28%	25%		3.2	-4.0	-0.8	3.3	-3.3	0.1
ES	747	44%	47%	44%	27%	29%	27%		2.4	-2.8	-0.4	1.9	-2.2	-0.3
FI	1,267	19%	19%	17%	18%	18%	17%		0.1	-1.2	-1.1	0.2	-0.9	-0.7
FR	1,124	28%	31%	27%	17%	19%	16%		3.3	-4.4	-1.1	1.8	-2.6	-0.8
HR	2,958	40%	42%	39%	24%	26%	23%		1.8	-2.6	-0.9	2.1	-3.1	-0.9
HU	104,968	36%	37%	37%	30%	31%	31%		0.5	0.1	0.7	1.1	-0.2	0.9
IE	1,229	32%	34%	33%	19%	21%	20%		1.7	-0.3	1.4	1.9	-1.1	0.8
IT	816	47%	48%	48%	25%	26%	25%		1.1	-0.6	0.4	1.3	-1.2	0.1
LT	466	34%	38%	30%	26%	30%	23%		4.2	-8.8	-4.6	4.1	-7.1	-3.0
LU	2,100	38%	38%	36%	21%	21%	20%		-0.1	-2.2	-2.3	0.3	-0.7	-0.4
LV	439	32%	33%	29%	26%	26%	24%		1.2	-3.5	-2.3	0.6	-2.6	-2.0
MT	768	37%	51%	38%	13%	38%	13%		13.9	-13.3	0.6	24.9	-24.4	0.6
NL	1,312	34%	37%	33%	20%	23%	19%		3.6	-4.0	-0.3	3.6	-4.1	-0.4
PL	1,714	36%	36%	35%	23%	24%	23%		0.2	-1.2	-1.0	0.7	-0.8	-0.1
PT	528	33%	35%	33%	23%	24%	23%		1.4	-2.2	-0.9	0.9	-1.5	-0.6
RO	1,097	42%	42%	41%	24%	23%	22%		0.5	-1.6	-1.0	-0.1	-1.6	-1.8
SE	13,680	25%	26%	24%	21%	21%	20%		0.4	-1.4	-1.0	-0.1	-1.0	-1.1
SI	744	29%	30%	26%	22%	24%	21%		0.8	-3.4	-2.6	1.7	-2.7	-1.0
SK	444	30%	37%	29%	19%	26%	18%		7.3	-8.3	-1.0	7.5	-7.8	-0.2

Source: Authors' calculation using EUROMOD and Eurostat data (EU-SILC).

Notes: 'working age' is defined as 18-64 years. The table shows the poverty rate for the three scenarios and changes in poverty rate between scenarios. Poverty rate is the percentages of women and men with individual incomes below 60% of the median equivalised household income in each country. Poverty lines are shown in the national currency, are fixed at the level of Scenario 1 and do not change between household types.

Changes between scenarios are measured in percentage points.

With regard to older people, the ratios of female and male poverty rate in the non-pandemic scenario are significantly higher than the ratios for the working age population (Table 4). The average value for the EU is 2.7 times higher, while in some countries, such as Luxembourg, Malta, Greece and Spain, poverty rates among older women exceed those among older men by more than six times.

The effect of the 2020 labour market shock (S2-S1) was negligible for both older women and men. In addition, both older women and men have benefitted from discretionary COVID-19 policy changes (S3-S2), so that the total impact of the pandemic (S3-S1) on older people has been to strongly reduce poverty. On average for the EU, the poverty rate among older women dropped by 4 p.p., while the poverty rate among older men dropped by 3 p.p. This signifies that the discretionary policies introduced in 2020 benefitted older women to a greater degree than older men, contributing to slightly narrowing the poverty rate gap between older women and men.

A few Member States, however, experienced an increase in women's poverty rate (3.6 p.p. in Greece and 1 p.p. in Poland). Increases in the poverty rate among older men were observed in Greece (1 p.p.) and Poland (less than 1 p.p.). At the other end of the spectrum, particularly strong reductions in poverty rates among older men and women were observed in Ireland (22 and 12 p.p., respectively) and Lithuania (14 and 11 pp). In Czechia, Sweden and Romania, reductions in poverty rate among women were significantly higher than reductions among men.

TABLE 4. CHANGES IN INDIVIDUAL POVERTY RATE DUE TO COVID-19 LABOUR MARKET SHOCK AND DISCRETIONARY POLICY RESPONSES FOR WOMEN AND MEN OF RETIREMENT AGE IN THE EU IN PERCENTAGE POINTS, 2020, BY COUNTRY

	Poverty	Women			Men			Women			Men		
		S1	S2	S3	S1	S2	S3	LM	Policy	Total	LM	Policy	Total
EU	6,245	37%	37%	33%	14%	14%	11%	0.1	-4.0	-3.9	0.0	-2.6	-2.5
AT	1,329	37%	37%	36%	7%	7%	7%	0.3	-1.8	-1.5	0.0	-0.4	-0.3
BE	1,266	35%	35%	33%	7%	7%	7%	-0.2	-1.3	-1.6	0.0	-0.3	-0.3
BG	488	62%	62%	56%	34%	34%	29%	0.1	-6.2	-6.1	0.1	-4.9	-4.7
CY	831	50%	50%	48%	12%	12%	10%	0.1	-2.0	-1.9	0.4	-2.5	-2.1
CZ	14,162	27%	28%	17%	8%	8%	5%	0.2	-10.3	-10.1	0.0	-2.9	-2.9
DE	1,203	41%	42%	42%	13%	13%	13%	0.2	0.2	0.4	0.0	0.2	0.2
DK	11,863	19%	19%	16%	9%	9%	7%	0.0	-2.6	-2.6	0.0	-1.5	-1.5
EE	617	53%	53%	46%	37%	37%	28%	0.4	-7.5	-7.1	0.1	-8.7	-8.6
EL	449	22%	22%	26%	3%	3%	4%	0.0	3.6	3.6	0.1	0.9	1.0
ES	747	32%	32%	32%	5%	5%	5%	0.1	-0.7	-0.5	0.1	-0.2	-0.1
FI	1,267	19%	19%	17%	10%	10%	9%	0.0	-2.3	-2.2	0.3	-1.1	-0.8
FR	1,124	24%	24%	23%	6%	6%	6%	0.2	-1.3	-1.1	0.0	-0.4	-0.4
HR	2,958	49%	49%	46%	20%	20%	18%	0.1	-3.0	-3.0	0.1	-2.0	-1.9
HU	104,968	23%	23%	23%	19%	18%	19%	-0.7	1.0	0.2	-0.8	0.5	-0.3
IE	1,229	45%	45%	23%	22%	22%	10%	0.0	-22.4	-22.4	0.0	-12.3	-12.3
IT	816	34%	34%	33%	7%	7%	7%	-0.0	-0.3	-0.3	0.1	-0.1	-0.0
LT	466	58%	58%	44%	28%	28%	17%	0.1	-14.5	-14.4	0.0	-10.6	-10.6
LU	2,100	40%	40%	40%	5%	5%	5%	0.3	-0.1	0.2	0.0	0.5	0.5
LV	439	62%	62%	53%	43%	43%	33%	0.1	-8.9	-8.7	0.0	-10.3	-10.3
MT	768	49%	49%	46%	7%	7%	5%	-0.2	-2.7	-2.9	-0.0	-1.5	-1.5
NL	1,312	37%	37%	34%	7%	7%	5%	0.2	-2.8	-2.6	0.0	-1.4	-1.4
PL	1,714	28%	28%	29%	12%	12%	12%	0.0	0.8	0.8	0.0	0.5	0.5
PT	528	36%	36%	36%	10%	11%	10%	0.0	-0.7	-0.6	0.2	-0.6	-0.3
RO	1,097	38%	38%	30%	13%	13%	9%	0.0	-8.3	-8.3	0.0	-3.8	-3.8

SE	13,680	31%	31%	22%	12%	12%	8%	0.3	-9.0	-8.7	0.0	-3.7	-3.7
SI	744	31%	31%	28%	14%	14%	12%	0.1	-3.4	-3.3	0.2	-2.5	-2.3
SK	444	9%	9%	8%	3%	3%	3%	0.0	-0.7	-0.7	0.0	-0.2	-0.2

Source: Authors' calculation using EUROMOD and Eurostat data (EU-SILC).

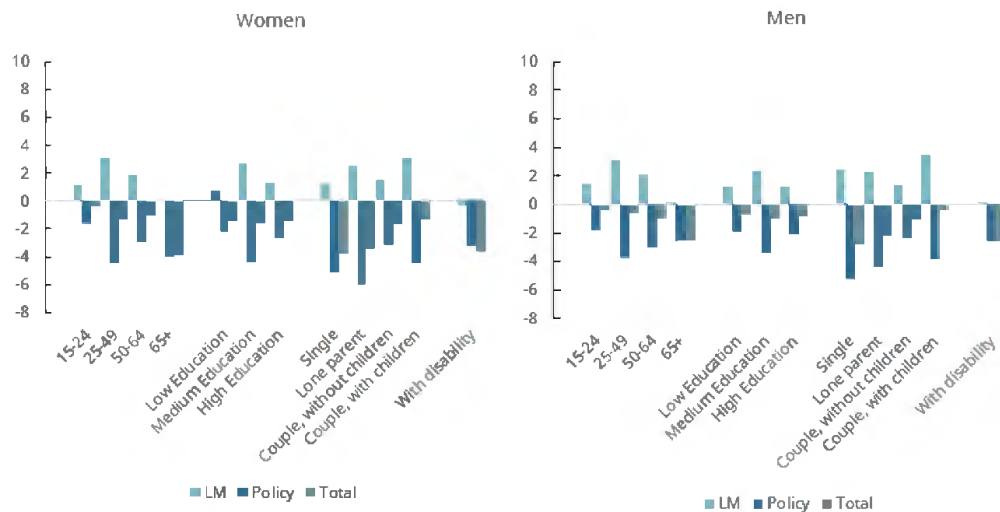
Notes: 'retirement age' is defined as 65+ years. The table shows the poverty rate for the three scenarios and changes in poverty rate between scenarios. Poverty rate is the percentage of women and men with individual incomes below 60% of the median equivalised household income in each country. Poverty lines are shown in the national currency, fixed at the level of Scenario 1 and do not change across household types.

Changes between scenarios are measured in percentage points.

In terms of changes in poverty status based on individual incomes, at the EU level, all population subgroups have experienced a reduction in poverty compared with the non-pandemic scenario, and in most cases women have benefitted from a greater reduction in poverty in comparison to men (see Figure 12). People older than 65 years have seen larger gains in this respect (- 4 pp poverty reduction for women and -3 pp poverty reduction for men) as they were not affected by the negative labour market changes, unlike the working-age population. At the same time, poverty rates among younger people (aged 15-24 years) were almost unchanged (see Figure 12).

Differences in poverty reduction by education level are not significant, while women on average benefitted slightly more than men. Among all household types, single people experienced the greatest reduction in poverty (-4 % for women and -3 % for men). We can also observe a similarly strong poverty-reducing impact of the pandemic for women in lone parent households (- 3 % reduction in poverty), due to the particularly large impact of discretionary COVID-19 policies.

FIGURE 12. CHANGES IN INDIVIDUAL POVERTY RATE DUE TO COVID-19 LABOUR MARKET SHOCK AND THE DISCRETIONARY POLICY RESPONSE IN THE EU, FOR WOMEN AND MEN, BY POPULATION SUBGROUP (%)



Source: Authors' calculation using EUROMOD and Eurostat data (EU-SILC).

Notes: The graph shows changes in mean individual disposable incomes of women and men between the scenarios. Changes between scenarios are measured in percentages.

The results presented in Figure 12 summarise general trends at the EU level and may hide significant differences in the initial levels of gender differences in poverty levels and the impact of COVID-19 across the MS. Additional results at MS level by selected population subgroups are shown in Annex 3 (Tables B 2, B 5, B 8, B 11, B 14, B 17, B 20, B 23, B 26, B 29, B 32).

2.3. Contribution of market incomes, taxes and benefits to individual disposable incomes of women and men after the COVID-19 crisis

Table 5 shows the level and composition of mean individual disposable incomes of women and men of working age in the 2020 pandemic scenario with COVID-19 measures (Scenario 3). We distinguish the contribution of market incomes (earnings plus private pensions and capital income), social transfers (including public pensions), taxes (including social insurance contributions, or SIC) and monetary compensation (MC) schemes. In all countries, men have significantly higher market incomes, and consequently pay more in direct taxes than women. For the working age population, the ratio of women's market incomes to men's market incomes ranges from less than 60 % in Austria, Greece, Italy, the Netherlands, Czechia and Germany, to around 80 % in Denmark, Finland, Estonia and Slovenia. The benefit income gap between women and men is smaller than the gender gap in taxes; in some EU countries women receive more income from social transfers than do men. These include Austria, the Netherlands, Czechia, Poland, Lithuania, Slovakia, Latvia, Hungary, Sweden, Denmark and Slovenia.

The gender gap in individual disposable incomes is highest in countries with the highest market income gaps (e.g. Greece, Italy, Germany) and smallest in those countries with the smallest market income gaps (e.g. Denmark, Finland, Slovenia). The correlation coefficient for the gender gaps in market and disposable incomes is strongly positive (0.93). Gender gaps in disposable incomes are lower than gender gaps in market incomes in almost all EU countries, suggesting that taxes and transfers have an equalising effect. These results are consistent with previous studies on the topic using a similar measure of individual income (Avram & Popova, 2022; Doorley & Keane, 2020). The difference made by the tax-benefit system (i.e. the difference between the gender gap in market and disposable incomes) varies, however, from over 10 p.p. in Austria and the Netherlands to just 1 p.p. in Croatia and Bulgaria. The tax-benefit system in Malta has a disequalising impact, i.e. the gender income ratio for disposable income goes down by 1 p.p. compared to the gender income ratio for market incomes.

Men generally benefitted more from monetary compensation schemes

On average across the EU, the relative contribution made by MC schemes to individual disposable incomes stands at 4 % for women and 6 % for men of working age. When compared to the share of benefit income shown in Table 5, this amounts to 22 % and 32 % of the benefit income for women and men, respectively. In the majority of EU countries, the share of men's disposable incomes that is made up by MC schemes is larger than the share for women. In Malta and Slovakia, this gap is especially large (6 p.p. and 4 p.p., respectively). However, in some countries women benefitted significantly more than men from MC schemes (the difference is close or above 1 p.p. in favour of women). These include Czechia, Greece, Lithuania, Luxembourg, Portugal.

TABLE 5. DECOMPOSITION OF MEAN INDIVIDUAL DISPOSABLE INCOMES OF WOMEN AND MEN OF WORKING AGE IN PANDEMIC SCENARIO WITH COVID-19 MEASURES, 2020, BY COUNTRY (%)

	Women					Men				
	MI	Taxes and SIC	Benefits	MCS	DI	MI	Taxes and SIC	Benefits	MCS	DI
EU	107.3	-31.0	19.3	4.3	99.4	157.0	-48.2	19.8	6.4	134.6
AT	74.1	-18.8	23.3	12.4	90.3	135.1	-41.5	20.9	18.6	132.4
BE	105.0	-39.8	23.8	6.6	95.6	152.5	-63.2	26.7	8.8	124.9
BG	142.6	-29.2	17.3	3.0	133.8	181.8	-37.2	18.1	5.5	168.3
CY	90.5	-13.7	17.5	3.4	97.3	142.2	-24.0	19.8	4.2	142.0
CZ	96.3	-22.5	16.2	3.2	93.1	163.6	-39.6	11.9	3.4	139.3
DE	110.9	-38.2	15.2	1.9	89.2	186.9	-64.7	16.6	3.6	141.7
DK	137.2	-62.4	25.4	3.8	103.9	173.6	-79.5	21.7	4.7	120.5
EE	104.4	-19.2	18.5	3.5	107.2	128.9	-25.2	18.4	4.1	126.1
EL	82.7	-21.7	20.8	4.6	85.7	149.3	-37.3	24.6	5.5	141.1
ES	93.3	-18.8	16.6	2.8	93.4	143.1	-32.6	20.5	3.4	133.7
FI	123.6	-37.9	22.6	0.2	108.4	155.3	-54.8	24.0	0.2	124.6
FR	100.0	-27.3	22.7	5.7	101.0	140.1	-41.3	26.9	7.8	133.6
HR	103.6	-23.8	13.4	4.7	97.8	147.1	-34.1	17.7	6.6	137.2
HU	120.1	-43.1	17.0	1.5	95.4	165.1	-59.9	11.5	1.7	118.4
IE	103.4	-27.0	24.2	1.7	102.2	161.7	-46.2	25.3	2.6	143.4
IT	89.1	-26.7	17.9	4.4	84.6	154.8	-50.7	27.4	6.6	138.1
LT	131.8	-49.5	24.4	5.1	111.5	187.4	-70.5	20.4	4.5	141.7
LU	102.1	-32.7	20.3	3.1	92.8	158.7	-56.6	27.9	3.0	133.0
LV	125.5	-32.5	18.2	1.3	112.6	173.7	-47.0	17.2	1.0	144.9
MT	83.6	-17.2	12.6	14.9	94.0	123.6	-29.7	15.7	30.6	140.2
NL	103.0	-25.1	15.9	6.5	93.3	177.3	-61.8	15.2	11.6	134.8
PL	100.6	-28.3	23.2	1.3	96.8	154.0	-41.0	20.5	1.3	134.7
PT	112.5	-27.4	13.3	3.4	101.8	154.6	-43.2	16.4	3.5	131.3
RO	132.6	-55.1	18.0	3.3	98.8	199.1	-80.4	18.1	4.8	141.6
SE	117.7	-34.6	20.5	1.0	104.6	153.1	-48.2	17.5	1.3	123.7
SI	115.4	-38.8	24.2	5.4	103.8	141.9	-48.3	18.9	7.4	118.2
SK	95.0	-25.6	18.1	8.8	95.8	134.8	-41.7	15.6	15.7	124.2

Source: Authors' calculation using EUROMOD and Eurostat data (EU-SILC).

Notes: 'working age' is defined as 18-64 years. The table shows the mean contribution of different sources to the disposable incomes of women and men in Scenario 3. The mean incomes of women and men are shown as percentages of the national median equivalised income in each country.

Table 6 shows that with the exception of Denmark, France and the Netherlands, market incomes are a relatively minor income source for older women and men. In all countries except for France, older men have higher market incomes than older women. On average across the EU, the share that market income makes up in the disposable incomes of women is half that of men. The benefit income received by older women stands at 67 % of the benefit income received by men. Disparities are particularly large in Austria, Belgium, Germany, Greece, Spain, Italy, Luxembourg and Malta – all welfare states with strong links between previous earnings and benefits. In

contrast, women receive slightly more than men in terms of benefit income in Denmark and the Netherlands. The relative contribution of MC schemes to the disposable incomes of older women and men is small compared with individuals of working age, amounting to less than 1 % of disposable income.

TABLE 6. DECOMPOSITION OF MEAN INDIVIDUAL DISPOSABLE INCOMES OF WOMEN AND MEN OF RETIREMENT AGE IN THE PANDEMIC SCENARIO WITH COVID-19 MEASURES, 2020, BY COUNTRY (%)

	Women					Men				
	MI	Taxes and SIC	Benefits	MCS	DI	MI	Taxes and SIC	Benefits	MCS	DI
EU	14.3	-10.6	80.1	0.2	82.8	30.2	-22.3	119.7	0.5	126.3
AT	6.7	-10.5	91.0	0.1	82.7	10.9	-32.0	173.8	0.1	143.4
BE	6.4	-15.3	76.8	0.2	68.0	15.2	-34.0	132.9	0.3	114.4
BG	18.5	-3.4	57.7	0.2	73.0	37.5	-6.5	77.6	0.1	108.6
CY	7.3	-4.4	88.4	0.3	89.2	28.8	-13.4	146.0	0.8	158.3
CZ	3.5	-1.1	77.0	0.3	79.8	12.7	-3.5	92.3	0.5	102.0
DE	12.1	-10.2	76.8	0.1	71.6	23.3	-14.3	136.0	0.2	131.3
DK	57.9	-45.5	81.3	0.2	93.9	105.1	-65.8	79.4	0.8	119.6
EE	18.0	-5.8	63.5	0.5	76.2	29.5	-9.4	68.6	1.0	89.8
EL	12.3	-8.6	93.8	0.1	92.3	24.5	-15.8	159.4	0.4	159.4
ES	17.6	-10.4	81.6	0.3	89.1	29.5	-25.2	162.3	0.8	167.4
FI	14.3	-20.0	91.5	0.1	85.9	24.1	-36.9	124.8	0.3	112.3
FR	32.6	-21.8	91.1	0.5	102.4	30.0	-28.9	144.6	0.6	146.3
HR	5.2	-1.9	68.9	0.2	72.1	13.4	-6.0	107.5	0.7	114.5
HU	5.7	-3.9	91.0	0.0	92.9	12.6	-6.7	107.9	0.3	114.1
IE	9.6	-3.3	59.7	0.1	66.2	55.0	-20.0	78.0	0.3	113.3
IT	16.5	-23.6	102.2	0.1	95.2	35.6	-57.8	194.9	0.3	173.0
LT	17.6	-5.4	65.0	0.4	77.6	44.0	-14.1	84.8	0.6	115.2
LU	12.1	-18.4	93.1	0.0	86.8	15.9	-49.1	187.9	0.4	155.1
LV	15.9	-7.9	64.5	0.2	72.6	38.0	-17.5	80.6	0.3	101.5
MT	10.6	-1.5	54.8	0.2	64.1	16.8	-5.5	104.8	2.6	118.8
NL	36.5	-6.1	61.1	0.3	80.8	109.8	-29.9	59.7	1.0	126.1
PL	6.4	-17.2	93.0	0.0	82.2	16.5	-25.2	121.2	0.2	112.7
PT	12.2	-14.0	102.0	0.2	100.3	30.6	-33.4	158.6	0.4	156.3
RO	1.1	-1.8	83.4	0.2	82.8	3.8	-3.7	122.2	0.1	122.4
SE	20.9	-21.7	86.3	0.1	85.6	34.6	-38.6	122.2	0.1	118.4
SI	7.0	-2.8	81.1	0.2	85.5	13.3	-6.2	102.5	0.7	110.3
SK	1.9	-0.9	87.1	0.0	87.9	4.8	-2.0	101.9	0.1	104.7

Source: Authors' calculation using EUROMOD and Eurostat data (EU-SILC).

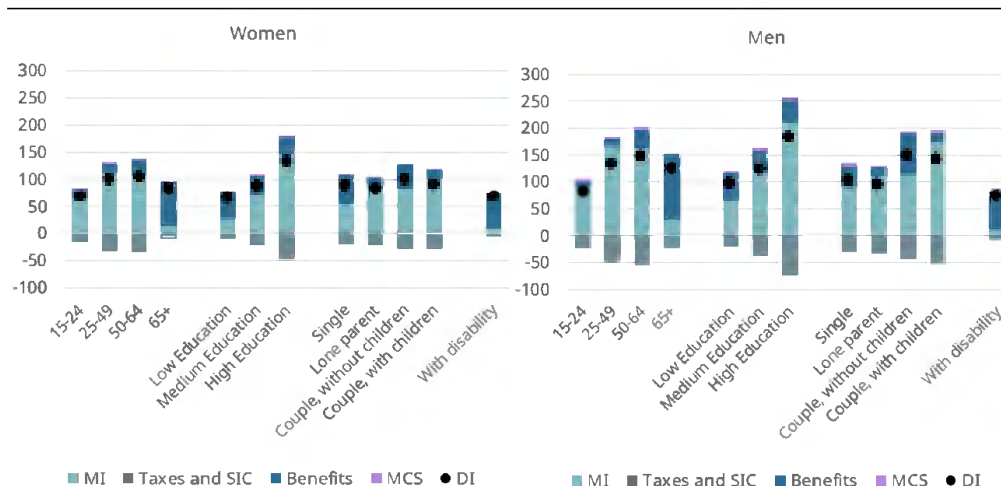
Notes: 'retirement age' is defined as 65+ years. The table shows the mean contribution of different sources to the disposable incomes of women and men in Scenario 3. The mean incomes of women and men are shown as percentages of the national median equivalised income in each country.

More detailed breakdowns of the results by selected groups of women and men are summarised at the EU level in Figure 13 (see country-level results in Annex 3, Tables B3, B6, B9, B12, B15, B18, B21, B24, B27, B30, B33). On average for the EU, income from MC schemes accounted

for the largest percentage of disposable income for the population aged 15-24 years (5 % for women and 6 % for men) and 25-49 years (5 % for women and 7 % for men), highly educated people (5 % for women and 6 % for men), and people in couples with children (4 % for women and 7 % for men). Across all household subgroups, the share of MC schemes in the disposable incomes of men is larger than that of women.

Across all different groups of women and men considered, the share made up by market income in the disposable incomes of women is always lower than that of men, but large disparities among different groups can be seen in the size of the gender gap. The lowest gender income ratios in market incomes (i.e. women's market incomes as percentage of men's market incomes) are observed among people aged over 65 years (47 %), the low educated (41 %), single people (57 %) and those in couples with children (58 %). The gap in disposable incomes is always lessened by the redistributive effect of taxes and transfers. This is particularly true for people aged over 65 years, single people and people with low education. However, even after the redistributive policies the gender income ratios for people aged over 65 years amount to 66 %, for low educated – to 67 %, compared to 83 % for people aged 15-24 years and 73 % for highly educated individuals.

FIGURE 13. DECOMPOSITION OF MEAN INDIVIDUAL DISPOSABLE INCOMES OF WOMEN AND MEN IN THE EU IN THE POST-PANDEMIC SCENARIO (%), 2020, BY POPULATION SUBGROUP (%)



Source: Authors' calculation using EUROMOD and Eurostat data (EU-SILC).

Notes: The graph shows the mean contribution of different sources to disposable incomes of women and men in Scenario 3. The mean incomes of women and men are shown as percentages of the national median equivalised income in each country.

To sum up, the analyses presented in this chapter demonstrated that the total effect of the crisis and discretionary policy measures in 2020 on individual disposable incomes was positive and poverty reducing for both the working age and the older individuals. In most EU countries the 2020 labour market shock affected incomes of working age women to a smaller degree than men, while the effect of the discretionary policies implemented by EU governments in 2020 was positive for both women and men in almost all EU countries. While men benefited more from the MC schemes, the impact of all COVID-19 related policies introduced in 2020 contributed to a reduction in the gender income gap among the working age population. The anti-crisis tax-benefit measures introduced by EU governments in 2020 were temporary in nature, hence their positive

impacts on individual disposable incomes, poverty and gender income inequality are likely to be temporary as well.

3. The Recovery and Resilience Facility approach to gender equality and its gender equality provisions

This chapter analyses the provisions of the RRF and its approach to gender equality against background of the EU's legal and policy framework – in particular, to what extent the RRF is in line with the EU's dual approach to gender equality (see Box 1) and key EU gender equality priorities.

BOX 1. THE EU DUAL APPROACH TO GENDER EQUALITY

Gender equality is enshrined as a fundamental value of the EU in in Arts. 2 and 3(3) of the Treaty of the EU (TEU)¹², Art. 8 of the Treaty on the Functioning of the European Union (TFEU)¹³, and Art. 23 of the EU Charter of Fundamental Rights¹⁴. In particular, Art. 8 of the TFEU establishes that 'the Union shall aim to promote equality between men and women in all its activities'. Following the EU's contribution to the Beijing Platform for Action (BPfA), the European Commission committed to taking a dual approach to realising gender equality (Communication (EU) COM/96/0067 final)¹⁵. This was reaffirmed in the EU Gender Equality Strategy (Communication (EU) COM/2020/152 final)¹⁶. The dual approach involves mainstreaming a gender perspective in all policies while implementing targeted measures to eliminate, prevent or remedy gender inequalities. These approaches go hand in hand, and one cannot replace the other. Gender mainstreaming is not a policy goal in itself, but rather a means to achieve gender equality.

Source: EIGE, n.d.

3.1. Links to the EU legal and policy framework on gender equality

Tackling the adverse impacts of the crisis on women is a general objective of the RRF

The introduction to the legislative text of the RRF Regulation (Rec. 28, Regulation (EU) 2021/241)¹⁷ notes that women have been hit particularly hard by the COVID-19 pandemic, both as healthcare workers and as those balancing unpaid care work with their employment responsibilities. The Regulation also recognises that the situation has been especially difficult for single parents, who are mostly women. As a general objective, the RRF Regulation establishes the mitigation of the adverse social and economic impacts of the crisis on those groups particularly affected, especially women (Art. 4(1), Regulation (EU) 2021/241). This is an

¹² Consolidated version of the Treaty on European Union, OJ C 326, 26.10.2012, p. 13–390 (ELI: http://data.europa.eu/eli/treaty/teu_2012/oj).

¹³ Consolidated version of the Treaty on the Functioning of the European Union, OJ C 326, 26.10.2012, p. 47–390 (ELI: http://data.europa.eu/eli/treaty/tfeu_2012/oj).

¹⁴ Charter of Fundamental Rights of the European Union, OJ C 326, 26.10.2012, p. 391–407 (ELI: http://data.europa.eu/eli/treaty/char_2012/oj).

¹⁵ Communication from the Commission "Incorporating Equal Opportunities for Women and Men into all Community Policies and Activities", COM/96/0067 final (<https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:51996DC0067>).

¹⁶ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, A Union of Equality: Gender Equality Strategy 2020-2025, COM/2020/152 final (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52020DC0152>).

¹⁷ Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility, OJ L 57, 18.2.2021, p. 17–75 (ELI: <http://data.europa.eu/eli/reg/2021/241/oj>).

important recognition of the harsh impacts of the COVID-19 pandemic on women, which, in principle, frames the need for extraordinary policy efforts to reverse this trend.

The RRF Regulation acknowledges rather limited scope of the impact of COVID-19 on gender equality

The great magnitude of the harsh impacts of the COVID-19 pandemic on women is not obvious from the RRF Regulation. The recital of the RRF Regulation (Rec. 28, Regulation (EU) 2021/241) refers to the overrepresentation of women among healthcare workers, as well as the need to balance unpaid care work with employment responsibilities, as factors that have made women disproportionately vulnerable to the effects of the crisis. This is a too narrow an account of the factors behind the adverse impacts of the COVID-19 crisis on women. Since the start of pandemics the evidence was pointing out the substantial implications of the COVID-19 outbreak for gender equality. For example, during the first period of lockdowns and other types of restrictions, the employment drop related to social distancing measures had a large impact on female dominated sectors, such as retailing, accommodation and domestic work. In addition, closures of schools have massively increased child care needs, which had a tremendous impact on working mothers (Alon et al., 2020). The COVID-19 lockdowns also led to spikes in intimate partner violence against women (Arenas-Arroyo et al., 2021; United Nations, 2020; WHO, 2020).

In addition, although the RRF Regulation refers to both, gender equality and equal opportunities for all, it does not specifically live up to the commitment to intersectionality¹⁸ as a cross-cutting principle adopted in the EU Gender Equality Strategy (COM/2020/152 final, p. 2). An intersectional approach would have been key to mitigating in a substantive way the adverse socio-economic impacts of the crisis on women and men in all of their diversity.

The RRF Regulation insufficiently reflects the EU's legal obligation to combat gender inequalities in all its activities

The RRF Regulation does not establish gender equality as a horizontal principle¹⁹, combining gender mainstreaming with specific measures for gender equality (see Box 1). Only in its recital does the RRF Regulation call on Member States to take into account and promote gender equality and equal opportunities for all (Rec. 28, Regulation (EU) 2021/241).

In its legally binding part, the RRF Regulation does contain one weak requirement with regard to gender equality (Art. 18(o), Regulation (EU) 2021/241). This requirement stipulates that Member States shall provide 'an explanation of how the measures in the Recovery and Resilience Plan are expected to contribute to gender equality and equal opportunities for all and the mainstreaming of those objectives, in line with principles 2 and 3 of the European Pillar of Social Rights (EPSR), with the UN Sustainable Development Goal 5 (SDG 5) and, where relevant, with the national gender equality strategy.' The requirement falls far short of making gender equality legally binding as a horizontal principle in the RRF and establishing it as an obligation on Member

¹⁸ The EU Gender Equality Strategy establishes intersectionality as a cross-cutting principle – understanding that gender inequalities combine with other personal characteristics or identities, and that these intersections contribute to unique experiences of discrimination (Communication (EU) COM/2020/152 final).

¹⁹ For an analysis of gender equality as a horizontal principle in other EU funds, see EIGE (2019), *Gender Budgeting. Mainstreaming Gender into the EU Budget and Macroeconomic Policy Framework*.

States (see Box 2). This requirement is further analysed in the following pages and in Section 3.2 of this report.

BOX 2. GENDER EQUALITY PROVISIONS OF THE COMMON PROVISIONS REGULATION (CPR)

In contrast to the RRF, other EU Funds have established more detailed gender equality and gender mainstreaming provisions. The Common Provisions Regulation (CPR) of shared management EU Funds (Regulation (EU) 2021/1060)²⁰ establishes equality between women and men and gender mainstreaming as horizontal principles (Art. 9(2), Regulation (EU) 2021/1060). All of the programmes financed by EU funds under the CPR must take into account and promote a gender perspective throughout their preparation, implementation, monitoring, reporting and evaluation (Art. 9(2), Regulation (EU) 2021/1060). Thus, Art. 9(2) of the CPR signals a stronger commitment to comply with the EU dual approach to gender equality, and to institutionalise gender mainstreaming in the deployment of EU funds. Furthermore, the strategy of each programme must explain how its objectives safeguard equality, inclusion and non-discrimination (Art. 22(3)(d)(iv), Regulation (EU) 2021/1060).

The CPR also establishes specific gender equality provisions for certain EU funds. In the European Regional Development Fund (ERDF) and European Social Fund Plus (ESF+), a national strategic framework of gender equality is required as an enabling condition for two policy objectives: 'enhancing the effectiveness and inclusiveness of labour markets and access to quality employment through developing social infrastructure and promoting social economy' (ERDF); and 'promoting a gender-balanced labour market participation, equal working conditions, and a better work/life balance including through access to affordable childcare, and care for dependent persons' (ESF+). The national strategy must include an evidence-based identification of the main gender equality challenges, measures to address gender gaps with specific targets and a monitoring and evaluation framework, and specific arrangements to cooperate with gender equality bodies and civil society organisations (CSOs). It should be noted, however, that while significant as an enabling condition, only linking gender equality to specific objectives on employment and work-life balance could risk undermining gender mainstreaming and targeted measures in other areas.

Lastly, the CPR establishes an obligation to track gender equality allocations in the ESF+, the ERDF, the Cohesion Fund and the Just Transition Fund (JTF) (see more on this in Section 3.3).

Source: EIGE, 2019a, 2022c; Regulation (EU) 2021/1060.

Links to the EPSR and SDG 5 suggest, but do not commit, Member States to tackle a variety of gender equality concerns through the use of gender-targeted measures

The RRF Regulation requires Member States to provide an explanation of how the measures in their Recovery and Resilience Plans are expected to contribute to gender equality and equal opportunities for all, and to the mainstreaming of those objectives (Art. 18(o), Regulation (EU) 2021/241). According to this provision, Member States' standalone explanation should be in line with Principles 2 and 3 of the EPSR, SDG 5 and a national gender equality strategy (Art. 18(o), Regulation (EU) 2021/241). The scope of these policies offers a variety of gender equality objectives to which Member States could contribute through their RRP.

²⁰ Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy, OJ L 231, 30.6.2021, p. 159–706 (ELI: <http://data.europa.eu/eli/reg/2021/1060/oj>).

With reference to the EPSR, Principles 2 and 3 are explicitly pointed out (see Annex 4 for the full wording). Principle 2 concerns gender equality, with a focus on equal treatment and opportunities for women and men in all areas, but especially in the labour market. Principle 3 of the EPSR concerns equal treatment and opportunities in employment, social protection, education and access to public goods and services. It lists gender alongside racial or ethnic origin, religion or belief, disability, age and sexual orientation. By its definition, the EPSR puts forward a labour market-oriented understanding of gender equality, primarily embracing equal treatment and equal opportunity issues. In view of the call for investments in care infrastructure in the name of gender equality (see Box 3), the RRF Regulation could have strengthened important links between care and gender equality by making an explicit reference to two other closely connected EPSR principles: the promotion of work-life balance (Principle 9) and the improvement of childcare (Principle 11).

BOX 3. THE RRF PUTS FORWARD A NON-BINDING CALL FOR INVESTMENTS IN CARE

Robust investments in care infrastructure are explicitly mentioned as an essential intervention to ensure gender equality and women's economic empowerment in the recital of the RRF Regulation Regulation (Rec. 28, Regulation (EU) 2021/241). Investing in care is seen as crucial to combat precarious conditions in this female-dominated sector, as well as to boost job creation, prevent poverty and social exclusion, and increase women's employment as well as having positive effects on the GDP. This strong statement is in line with the arguments for a care-led recovery (De Henau & Himmelweit, 2020; Klatzer & Rinaldi, 2020), in which care is recognised as a critical area for building a resilient EU economy and society, given the impacts of the pandemic (FEMM Committee, 2021b).

The RRF Regulation also establishes compliance with SDG 5, which goes beyond the socio-economic frame of the EPSR (United Nations General Assembly, 2015, see Annex 5). However, the RRF Regulation does not establish direct and clearly defined links with the EU Gender Equality Strategy²¹, which could have provided an impetus for Member States to implement targeted investments²² and reforms²³ in line with the EU's priorities in the area of gender equality.

The limited requirements and links to gender equality were introduced late in the drafting of the RRF Regulation, reducing their potential to influence the preparation of the RRFs

Apart from the standalone explanation and the requirement to address the CSRs in the context of the European Semester, the RRF Regulation does not prescribe any obligation to clearly link gender equality with the priorities, objectives and measures of the RRFs, or to ensure that financial allocations promote gender equality. These gaps in the legal framing of gender equality in the RRF result in a narrow understanding of gender equality, a lack of compliance with the

²¹ Commission Delegated Regulation (EU) 2021/2105 supplementing Regulation (EU) 2021/241 of the European Parliament and of the Council establishing the Recovery and Resilience Facility by defining a methodology for reporting social expenditure provides reference to the EU Gender Equality Strategy 2020-2025.

²² The Commission defines investments as expenditure on an activity, project or other action within the scope of the RRF Regulation that is expected to bring beneficial results to society, the economy and/or the environment (i.e. an investment in fixed capital, human capital, natural capital or intangible assets).

²³ In the RRF Regulation, reforms are understood as actions or processes making changes and improvements with a significant impact and long-lasting effects on the functioning of a market or policy, the functioning or structures of an institution or administration, or on progress towards a relevant policy objectives.

EU's dual approach (see Box 1) and a failure to institutionalise gender mainstreaming within the RRF and the RRFs.

In addition, the Commission's first proposal did not contain any reference to 'gender equality' or 'women' (European Commission, 2020). The Commission subsequently added some gender equality concerns to the RRF Regulation, following the amendments suggested by the European Parliament and reactions from civil society (FEMM Committee, 2020; Heinrich Böll Foundation, 2021; Klatzer & Rinaldi, 2020; Vanhercke et al., 2021). Specifically, the Parliament's common position on the draft RRF Regulation included amendments from the FEMM Committee, which put forward requirements for gender mainstreaming and to address the gender impacts of the pandemic (Elomäki & Kantola, 2021).

Given its late introduction, it might be expected that the requirement for a standalone explanation would fail to influence the preparation of the national RRFs, which most Member States began in the autumn of 2020. It should be noted that Member States could apply for funds retroactively, as measures introduced since the beginning of the pandemic (February 2020) were eligible for funding. Such measures may not have contributed, or may have contributed only coincidentally, to gender equality (FEMM Committee, 2021a; Klatzer & Rinaldi, 2020).

3.2. Entry points for gender mainstreaming²⁴ in the Recovery and Resilience Plans

Country Specific Recommendations relating to gender equality present an important entry point for gender mainstreaming in the RRFs

The linkages between the RRF and the European Semester²⁵ are highly relevant as an entry point for gender equality, because some Member States have received Country Specific Recommendations (CSRs) related to gender equality (for a summary, see EPRS, 2021). CSRs identify problems that need to be addressed by a particular MS and – at least, theoretically – provide an opportunity to mainstream gender into Member States' structural reform, fiscal and budgetary policies (Klatzer & Rinaldi, 2020).

Since 2018, the principles of the EPSR have been integrated into the European Semester cycle (European Commission, 2021a). The Social Scoreboard should inform the European Semester country reports and CSRs²⁶. To the extent that the RRF and the European Semester are now integrated, the EPSR and the Social Scoreboard could support the integration of gender into the RRFs, at least within the EPSR approach to gender equality.

It should be noted, however, that some CSRs may have adverse gender impacts. This is due to the limited involvement of gender equality experts in the European Semester and the difficulties of integrating a gender perspective into the process (FEMM Committee, 2021a). For example, recommendations on ensuring the fiscal sustainability of the health, long-term care and pension system could have a disproportionately negative effect on women if they result in non-gender-

²⁴ Entry points for gender equality are the opportunities that a legislation or policy provides for the systematic integration of a gender perspective at different stages of the policy process.

²⁵ The RRFs must address all or a significant number of the 2019 and 2020 CSRs addressed by the Council to Member States under the European Semester (Art. 18(b), Regulation (EU) 2021/241).

²⁶ The Social Scoreboard is the EPSR monitoring tool, which includes relevant indicators on gender equality.

sensitive cuts to public spending. This is because women tend to be more dependent on public services and constitute the majority of public sector workers (EIGE, 2019a; Klatzer & Rinaldi, 2020).

While Member States must explain how their Plans contribute to gender equality, gender equality and gender mainstreaming are not among the assessment criteria for the RRP

Each RRP has been assessed by the Commission and adopted by the Council²⁷. The integration of gender equality is not listed among the criteria with which the RRP must successfully comply. The absence of gender equality among the assessment criteria increases the risk that the requirement to have a standalone explanation on gender equality becomes simply a formal requirement in the assessment process.

The Commission's guidance potentially narrows down the scope of gender equality

When providing the standalone explanation, the Commission's guidance requests that Member States outline their most important national challenges with regard to gender equality and equal opportunities for all (European Commission, 2021a). These can also include challenges resulting from or aggravated by the COVID-19 crisis (see Box 4).

BOX 4. PROVISIONS TO CONSIDER IN THE EXPLANATION ON GENDER EQUALITY AND EQUAL OPPORTUNITIES FOR ALL

- Equality of treatment and opportunities between women and men must be ensured and fostered in all areas, including participation in the labour market, terms and conditions of employment and career progression (Principle 2 of the EPSR).
- Women and men have the right to equal pay for work of equal value (Article 157 TFEU, Principle 2 of the EPSR).
- Regardless of gender, racial or ethnic origin, religion or belief, disability, age or sexual orientation, everyone has the right to equal treatment and opportunities with regard to employment, social protection, education, and access to goods and services (Principle 3 of the EPSR).
- Equal opportunities of under-represented groups shall be fostered (Principle 3 of the EPSR).

Source: European Commission, 2021a

The guidance (European Commission, 2021a) provides that Member States should explain how the measures will be instrumental in overcoming the equality challenges identified by replying to a set of questions (see Box 5).

²⁷ Once a plan was submitted, the Commission assessed its proposals and translated its content into legally binding acts, including the proposal for a Council Implementing Decision, a Staff Working Document and operational documentation. In its assessment, the Commission takes into account a series of elements and justifications, including the presence of the standalone explanation on gender equality and equal opportunities for all Art. 19(2), Regulation (EU) 2021/241). Next, the Commission reviews the plan against 11 specific criteria (Art. 19(3), Regulation (EU) 2021/241). An example is compliance with the 'do no significant harm' (DNSH) principle (see more on this in Section 3.4, and see Annex 6 for the list of assessment criteria).

BOX 5. GENDER-RELATED GUIDING QUESTIONS IN THE GUIDANCE TO MEMBER STATES

- *How does the Plan ensure and foster equality between women and men?* Member States are invited to explain how their plan mitigates the social and economic impacts of the crisis on women, including in relation to gender-based and domestic violence, and how it contributes to SDG 5 on gender equality and its targets.
- *How does the Plan promote equal opportunities regardless of gender, racial or ethnic origin, religion or belief, disability, age, and sexual orientation?* Here, Member States are invited to explain, for example, how the Plan ensures the *mainstreaming of those objectives* across relevant policies.

When replying to these questions, Member States should demonstrate that the objectives of gender equality and equal opportunities for all are mainstreamed into the plan, i.e. that the plan promotes the integration of gender equality and equal opportunities for all across the six pillars of Article 3, including green transition and digital transformation.

Source: emphasis added by authors, European Commission (2021a).

The guidance on how to integrate gender equality into the RRP adopts a narrower perspective on gender equality than the RRF Regulation. It is based on an understanding of gender equality as equal opportunities and equal treatment in the labour market, in line with the principles of the EPSR. For example, when asking Member States to identify national gender equality challenges, the guidance does not reiterate the link to SDG 5 which is established in the RRF Regulation. This runs the risk that Member States will define a labour market-oriented account of gender equality policy needs, and elicit measures with the same focus. Similarly, in relation to the social impact of the Plans (European Commission, 2021a), the guidance gives strongest emphasis to the gender employment gap. While gender-based and domestic violence are mentioned, the guidance does not prompt Member States to prepare targeted measures in these areas or, at least, to explain how their national Plans could contribute to addressing other key priorities of the EU Gender Equality Strategy, e.g. challenging gender stereotypes, improving gender-balance in decision-making. Overall, the Commission's guidance may limit a broader and much-needed focus on gender equality concerns and thus may not prompt Member States to adopt targeted measures and a gender perspective in policy areas beyond the labour market.

The requirement for the standalone explanation does not ensure that Member States will mainstream gender in the preparation, implementation, monitoring and evaluation of their RRP

The guidance provides questions and aspects for consideration, helping Member States to explain how the objectives of gender equality and equal opportunities for all are mainstreamed into the plan. For example, the guiding questions provide directions for the preparation of the explanation itself, but fall short in steering on how to introduce a gender perspective during the preparation, implementation, monitoring and evaluation of the RRP. The guidance does not explicitly call for gender mainstreaming or the use of gender mainstreaming methods and tools such as *ex-ante* gender analysis, gender impact assessment and gender budgeting. An exception is the Commission's invitation for Member States to disaggregate the data they present by gender, age, disability and racial or ethnic origin wherever possible (European Commission, 2021a, p. 11). Sex-disaggregated data and gender mainstreaming tools are essential to provide the necessary data, information and means to integrate a gender perspective into the RRP.

Overall, the guidance to Member States mirrors the absence of gender equality as a horizontal principle in the RRF Regulation and the lack of institutionalisation of gender mainstreaming within

the entire RRF cycle (see Section 3.3). It also contrasts with the institutionalisation of the green and digital transitions as main pillars and cross-cutting objectives of the RRF. This is further analysed in Section 3.4.

The Technical Support Instrument can provide gender expertise during the implementation of the national Plans

The scope of the Technical Support Instrument (TSI), a tailor-made technical expertise programme, includes gender equality and gender mainstreaming methods such as gender budgeting, gender impact assessment and the collection of gender data and statistics (Art. 5(a)(d), Art. 8(d)(g), Regulation (EU) 2021/240). Moreover, gender mainstreaming in public policy and budget processes is one of the flagship technical support projects the Commission prepared for the 2022 TSI call (European Commission, 2021c). The Commission offers this instrument to support Member States with the preparation, revision and implementation of their RRFs.

The lack of involvement of gender equality actors in the consultation process puts at risk synergies to advance national gender equality objectives

RRF Regulation refers to the consultation process and engagement of relevant stakeholders in a broad sense, but it does not specify gender equality actors. National governmental gender equality institutions and independent (gender) equality bodies are key players to be engaged in preparing and implementing any policy or legislation relevant to gender equality. In addition, women's organisations and other CSOs working on gender equality should be consulted to ensure a participatory policy process.

The lack of mention of gender equality actors among the listed stakeholders (Art. 18(q), Regulation (EU) 2021/241) is a shortcoming in the RRF Regulation in comparison with the CPR of EU Funds, which establishes that the gender equality bodies should be involved during the preparation of the Partnership Agreements and in the preparation and implementation of programmes (Art. 5.1 and 5.2, Regulation (EU) 2021/1060)²⁸. Given that the gender equality content of the RRFs should be aligned with the Member State's national gender equality strategy, it is of utmost importance that the RRF coordination authorities work together with national gender equality bodies and stakeholders.

3.3. Entry points for gender mainstreaming in the monitoring and evaluation framework of the RRF Regulation

The Commission is responsible for overall monitoring of the RRF to ensure that it meets its objectives. Monitoring of the RRF will be carried out through the Recovery and Resilience Scoreboard (published as an online platform²⁹), the application of a methodology for reporting social expenditure, and periodic Commission reports to the European Parliament and the

²⁸ Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy, OJ L 231, 30.6.2021, p. 159–706 (ELI: <http://data.europa.eu/eli/reg/2021/1060/oj>).

²⁹ The online platform of the Recovery and Resilience Scoreboard is available at: https://ec.europa.eu/economy_finance/recovery-and-resilience-scoreboard/index.html?lang=en. It will be updated twice a year, following reporting by Member States.

Council. These elements form the RRF monitoring and evaluation framework and provide further opportunities to mainstream gender into the RRF.

The Recovery and Resilience Scoreboard allows a very limited monitoring of gender inequalities in COVID-19 recovery

The Recovery and Resilience Scoreboard, launched in mid-December 2021, displays the progress in the overall performance of the RRF and the implementation of RRFs in each Member State in each of the six pillars. The Scoreboard includes 14 key common indicators related to the scope and objectives of the RRF (see Annex 7 for a complete list). The Scoreboard Delegated Act (DA)³⁰ (Commission Delegated Regulation (EU) 2021/2106)³¹ establishes that only the following four indicators need to be disaggregated by gender³²:

Indicator 8: researchers working in research facilities supported by the RRF	Indicator 10: number of participants in education or training due to support received through RRF measures
Indicator 11: number of people in employment or engaged in job searching activities due to the support received through the RRF	Indicator 14: number of young people aged 15-29 years receiving support through the RRF

However, a few other indicators which count the beneficiaries of the measures will not be disaggregated by gender. Two indicators related to the green and digital transitions are particularly relevant from a gender perspective:

Indicator 4: population benefitting from protection measures against floods, wildfires, and other climate related natural disasters supported under the RRF	Indicator 7: users of new and upgraded public digital services, products and processes due to RRF support
---	---

Given the well-established gender dimensions of climate change and environmental sustainability (EEB & WECF, 2021) and of digitalisation (EIGE, 2020), the collection of data that is not disaggregated by gender could hinder a gender-equal 'twin transition' (see more on this in Section 3.4). In addition, only two indicators will be disaggregated by age (indicators 10 and 11), preventing a more comprehensive intersectional analysis.

Conversely, two indicators related to care may serve as an entry point for gender equality:

Indicator 12: capacity of new or modernised health care facilities	Indicator 13: classroom capacity of new or modernised childcare and education facilities
--	--

As part of the development of the common indicators, Member States requested that the Commission streamline the number of indicators and limit disaggregation (Regulation (EU) 2021/241). In a context in which national public administrations have to gather and monitor data not only for the RRF, but also for the Multiannual financial framework (MFF) and other EU funds,

³⁰ Delegated Acts are non-legislative acts adopted by the European Commission that serve to amend or supplement the non-essential elements of legislation (https://eur-lex.europa.eu/summary/glossary/delegated_acts.html).

³¹ Commission Delegated Regulation (EU) 2021/2106 of 28 September 2021 on supplementing Regulation (EU) 2021/241 of the European Parliament and of the Council establishing the Recovery and Resilience Facility by setting out the common indicators and the detailed elements of the recovery and resilience scoreboard, OJ L 429, 1.12.2021, p. 83–91 (ELI: http://data.europa.eu/eli/reg_del/2021/2106/oj).

³² The Scoreboard DA allows for the collection of data disaggregated for women, men and non-binary people as a number of Member States have introduced legal provisions or practices in this regard.

the push to reduce administrative burdens relating to data collection should be acknowledged as a legitimate concern (CEPS, 2021). However, this emphasis on simplification and reducing burdens should not undermine commitments to advance gender equality. If reducing the impact of the pandemic on women is one of the objectives of the RRF (Art. 4(1), Regulation (EU) 2021/241), gender-specific monitoring indicators and the sex-disaggregation of data should not be interpreted as an administrative burden, but as an operational requirement (EIGE, 2019a).

The Commission's 'flagging method' to report on social measures with a focus on gender equality is not a sufficient methodology to track budget allocations in relation to gender equality

The RRF does not set any minimum allocation of spending to gender equality. In order to ensure adequate monitoring, the RRF requires the Commission to adopt a methodology for reporting social expenditure, including social expenditure on children and youth (Art. 29(4), Regulation (EU) 2021/241). Only at the stage of preparing the Delegated Act (DA)³³ was specific reporting on social expenditure with a focus on gender equality deemed essential (Regulation (EU) 2021/2105)³⁴. This came into force in December 2021.

The Commission Delegated Regulation (EU) 2021/2105 establishing the methodology for reporting on social expenditure creates a 'flagging method' to allow specific reporting on gender equality. The Commission will attribute a flag to each national measure of a social nature that includes a focus on gender equality. Although developed in a context of unprecedented crisis, time and political pressure, the provisions of the DA fall short of a sufficient methodology for reporting gender equality expenditure. The DA does not define what counts as a social measure focusing on gender equality. Neither does it set up a quantitative tracking system, and flagging will only be applied at the monitoring stage. The lack of a tracking system in the RRF for gender equality allocations can be interpreted as a missed opportunity for the targeted planning and monitoring of spending on gender equality compared with the CPR³⁵, commitments in this area for the 2021-2027 MFF³⁶ and the methodology developed by EIGE for the EU Cohesion Policy funds (EIGE, 2022c).

³³ Resulting in the Commission Delegated Regulation (EU) 2021/2105.

³⁴ Commission Delegated Regulation (EU) 2021/2105 of 28 September 2021 supplementing Regulation (EU) 2021/241 of the European Parliament and of the Council establishing the Recovery and Resilience Facility by defining a methodology for reporting social expenditure, OJ L 429, 1.12.2021, p. 79–82 (ELI: http://data.europa.eu/eli/reg_del/2021/2105/oj).

³⁵ The CPR establishes coefficients to calculate support for gender equality from measures under the ESF+, the ERDF, the Cohesion Fund and the JTF (Annex I, Table 7, Regulation (EU) 2021/1060, 2021). It sets three codes for each intervention fields to assess gender equality: 01, 'gender targeting' (weighting of 100 %); 02, 'gender mainstreaming' (40 %); and 03, 'gender-neutral' (0 %). This tracking system allows the potential budget share that has a positive impact on gender equality to be estimated at the planning stage, and enables the assessment of the actual results at the reporting and evaluation stages (EIGE, 2022a).

³⁶ Specifically, the Commission committed to 'look at the gender impact of its activities and at how to measure expenditure related to gender equality at programme level in the 2021-2027 MFF' (COM(2020) 152 final, 2020b, p. 17) and 'examine how to develop a methodology to measure the relevant expenditure at programme level in the MFF 2021-2027' (IIA on budgetary discipline, 2020, p. 31). The Commission is currently piloting a gender-tracking methodology for the EU Draft Budget 2023 (https://ec.europa.eu/info/strategy/eu-budget/performance-and-reporting/mainstreaming_en).

The RRF Regulation established minimum reporting requirements in relation to gender equality in the review report only, which could be extended to the annual and evaluation reports

The Commission's reporting obligations include the presentation of annual reports, independent interim and *ex-post* evaluation reports (to be submitted by February 2024 and 31 December 2028, respectively) and a review report. The RRF Regulation (Art 16) establishes Commission's reporting requirements on gender equality with regard to the review report only. In July 2022, the Commission submitted the review report to the European Parliament and the Council, which includes a section on measures proposed by Member States with a focus on gender equality, based on the information collected using the flagging method (Report (EU) COM/2022/383 final)³⁷.

To the extent to which the annual and evaluation reports will be based on the Scoreboard indicators and the flagging methodology, they can serve as an important entry point for gender mainstreaming into the monitoring and evaluation of the RRF. However, the RRF does not establish minimum reporting requirements to evaluate the contribution of the RRF to gender equality. This may result in a low profile of gender equality in the annual and evaluation reports. In addition, the RRFs can be modified over the course of their implementation, particularly in light of the impact on the EU of Russia's invasion of Ukraine and the disruption of the energy market (Report (EU) COM/2022/383 final). However, it is unclear to what extent the knowledge and data on gender equality gathered in the monitoring of the RRF will be used to revise the RRFs.

3.4. The RRF approach to gender equality and the green and digital transitions

The RRF Regulation frames the green and digital transitions as its key pillars and cross-cutting principles. The RRF establishes mechanisms to ensure compliance, including earmarked funding, tracking measures, assessment criteria for RRFs and specific common monitoring indicators in the Recovery and Resilience Scoreboard (see Table 7). There are no equivalent mechanisms to ensure the integration of gender equality.

TABLE 7. RRF APPROACH TO CLIMATE AND DIGITAL PRIORITIES AND GENDER EQUALITY

	GENDER EQUALITY	CLIMATE ACTION AND ENVIRONMENTAL SUSTAINABILITY	DIGITAL TRANSITION
Objectives	European Pillar of Social Rights, SDG 5, national gender equality strategies	Carbon neutrality by 2050, implementation of the European Green Deal	Digital transition, facilitation of EU Digital Agenda
Earmarked funding	None	Minimum 37 % to measures contributing to climate objectives	Minimum 20 % for digital transition
Tracking measures	Methodology for reporting on social expenditure, including flagging gender equality expenditure	Climate methodology tracking	Digital tagging methodology

³⁷ Report from the Commission to the European Parliament and the Council Review report on the implementation of the Recovery and Resilience Facility, COM/2022/383 final (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52022DC0383>).

Assessment criteria for RRFs	Standalone explanation on gender equality as part of the general elements the RRFs must include	Specific assessment criteria for compliance with the DNSH principle for all measures	Specific assessment criteria for compliance with digital transition objectives for all measures
Monitoring and evaluation	Four common indicators disaggregated by gender and two indicators related to care	Specific common indicators	Specific common indicators

Source: elaborated by the authors, based on Regulation (EU) 2021/241; Commission Delegated Regulation (EU) 2021/2106; Commission Delegated Regulation (EU) 2021/2105.

The green and digital pillars of the RRF are strongly linked to the key EU strategies in these areas – the European Green Deal and the EU's Digital Targets 2030³⁸. The green and digital pillars support these policies through the provision of specific milestones and targets that provide qualitative and quantitative implementation steps for the Member States. Furthermore, a set of common indicators were developed to monitor the performance of Member States with regard to both pillars (see Annex 6).

RRF's green transition pillar is based on the objectives of the European Green Deal, which has been criticised for its rather weak stand on gender equality (EEB & WECF, 2021). The priority areas for green investments that count towards achieving the objectives of the RRF do not include policy areas critical to gender equality, such as the reduction of gendered labour market segregation. Investments in these and other fields are not counted towards climate and environmental objectives of the RRF and present a missed opportunity to promote gender sensitive green transition. Gender equality concerns are also missing from the digital transition pillar of the RRF. For example, the area of human capital aims to promote digital skills and inclusion, but does not include specific targeted measures to engage women or ensure gender balance.

The RRF adopts a 'do no significant harm' principle for climate objectives, but not for gender equality

The compulsory requirement to 'do no significant harm' (DNSH) to the environment and climate for all measures allows the mainstreaming of environmental objectives³⁹ across the main pillars of the RRF. No equivalent DNSH principle has been applied in relation to gender equality. A 'do no harm' principle for gender equality would help ensure that any measure supported by the RRF does not reproduce structural gender inequalities. The OECD's gender equality policy marker could offer a viable option for a 'do no harm' principle in relation to gender equality (EIGE, 2022c). The OECD marker lays down a requirement to analyse potential risks of unintentionally perpetuating or reinforcing gender inequalities in the context of an intervention, to monitor risks, and to take corrective measures (OECD, 2016). A 'do no harm' principle for gender equality in the RRF could, for instance, prevent measures under the digital transition pillar from inadvertently widening the gender gaps in digital skills.

³⁸ The European Green Deal aims to transform the EU into a modern, resource-efficient and competitive economy, ensuring climate neutrality by 2050, decoupling economic growth from resource use and leaving no person or place behind. The EU Digital Agenda (2010-2020) and subsequent Digital Decade Targets 2030 aim to facilitate digital transition through investments in digital skills as well as secure and sustainable digital infrastructure, and by supporting the digital transformation of business and public services.

³⁹ Within the meaning of Art. 17 of Regulation (EU) No 2020/852 on the establishment of a framework to facilitate sustainable investment, by setting out a classification system (or 'taxonomy') for environmentally sustainable economic activities.

The RRF establishes minimum budget allocation targets to advance the green and digital transitions, but not gender equality

In contrast to climate and digital investments, gender equality has taken a weak stand in the RRF with regard to fund allocation. The RRF requires at least 37 % of total expenditure to be allocated to investments supporting climate objectives, and a minimum of 20 % of total expenditure to investments that support the digital transition. There is no minimum target for spending on measures related to gender equality. The RRF also provides specific climate and digital tracking methodologies to monitor the contribution of different measures to climate objectives (Annexes VI and VII, Commission Delegated Regulation (EU) 2021/2106). The RRF uses the climate tracking methodology agreed in the MFF for 2021-2027, whereby investments that directly contribute to climate objectives are assigned coefficients (40 % for moderate contribution or 100 % for substantial contribution). A similar tracking methodology is used to track investments in the digital transition. The tracking methodologies for the green and digital transitions assess the contribution of different measures to their respective objectives in advance. These assessments are mandatory requirements for the approval of the RRFs. As seen in Section 3.3 of this report, no equivalent tracking methodology has been adopted for the assessment and monitoring of contributions towards gender equality. The 'flagging method' to report on social expenditures with a focus on gender equality is an important entry point, but it is not a sufficient methodology to track budget allocations to gender equality.

4. Gender equality in the national Recovery and Resilience Plans

4.1. Poor preconditions for mainstreaming gender equality into the national Recovery and Resilience Plans

The RRF approach to gender equality and its gender equality provisions created limited preconditions for mainstreaming gender equality in the national RRFs. The lack of strong guidance on gender equality in RRF regulation was exacerbated by a context of unprecedented crisis and time pressure on EU institutions and in national contexts. The limitations of the RRF and related instruments in terms of gender equality potentially influenced the way Member States contributed to gender equality and the mainstreaming of gender equality objectives throughout the preparation and implementation of their RRFs.

As observed in chapter 3, the RRF provisions and regulatory requirements related to gender equality are rather limited. The RRF Regulation is not explicitly aligned with the key regulatory and policy framework that sets gender equality as a core value and a fundamental principle of the EU and enshrine the obligation to mainstream gender into all activities. Moreover, the RRF Regulation does not establish direct links to the EU Gender Equality Strategy, which could have provided an impetus for Member States to implement gender-sensitive investments and reforms in line with the EU gender equality priorities. As a result, national authorities may have not perceived gender equality as a priority within the RRF and the RRFs.

The RRF requirement for the Member States to provide 'an explanation of how the measures in the recovery and resilience plan are expected to contribute to gender equality and equal opportunities for all and the mainstreaming of those objectives, in line with principles 2 and 3 of the European Pillar of Social Rights, with the UN Sustainable Development Goal 5 and, where relevant, with the national gender equality strategy' (Art. 18(o), Regulation (EU) 2021/241) is not sufficient. Generally it does not explicitly build on the EU's dual approach to gender equality (see Box 1), including taking up specific measures and implementing gender mainstreaming in the RRFs. The lack of such provisions is a key challenge for a gender-sensitive recovery and resilience building in the EU.

As mentioned in chapter 3, the Commission's first proposal of the RRF Regulation did not provide reference to 'gender equality' or 'women'. Consequently, neither gender mainstreaming nor targeted measures pertaining to gender equality were envisaged as a formal requirement for receiving funding through the RRF. The Commission subsequently added some gender equality concerns, but given its late introduction and weak standing in the Regulation, the requirement for a standalone explanation did not influence the preparation of the national RRFs in a more substantial way. In many Member States, the preparation of RRFs started much earlier before the RRF's requirement for a standalone explanation on gender equality was introduced. National-level research confirmed that the delay in establishing the gender equality requirements compromised the gender mainstreaming and the introduction of the gender-relevant measures in the RRFs.

Overall, the integration of the gender perspective in the national RRFs has to be analysed against this backdrop.

4.2. Member States' approach to gender equality in the RRP

Around half of Member States evoke gender equality as a horizontal principle for the planning of measures, or explicitly commit to gender mainstreaming

In most Member States, the mainstreaming of gender equality and the integration of a gender perspective are either absent from their RRP, or of limited scope. Nevertheless, out of 26 Member States, 14 (BE, DK, DE, EE, ES, IT, CY, LT, LU, AT, PL, LV, SI and SK) indicated that they took gender equality considerations into account when defining their measures. In the RRP of Germany, Estonia, Cyprus, Luxembourg, Poland and Slovakia, gender equality appears as a horizontal principle, together with equal opportunities for all. In the case of the Luxembourg's RRP, the principle of equal opportunities for all is mentioned more frequently than gender equality, implicitly encompassing the latter.

Only Spain and Italy establish gender equality as a cross-cutting priority in their Plans

Spain establishes gender equality as one of four cross-cutting priorities in its Plan, together with the ecological transition, digital transformation, and social and territorial cohesion. The Spanish Plan also establishes a robust commitment to gender mainstreaming in the preparation and implementation of its RRP. It states that the planning of the measures incorporated a gender equality perspective. In a similar fashion, Italy sets gender equality as a cross-cutting priority, together with reducing territorial and generational gaps. Other countries, as Finland and Germany, made an attempt to integrate gender equality in some pillars. In the case of Finland, 'Progressing on equality' (specifically regional, social and gender equality) is the fifth general objective of the RRP, and was established as a cross-cutting priority for the other four pillars of the RRP. However, this objective was introduced late in the process of drafting the RRP⁴⁰ and, as revealed by national-level research, it was not sufficiently integrated into the other pillars.

Gender equality challenges are rarely reflected beyond the standalone explanation

As part of the standalone explanation, Member States were asked to outline their most important national challenges with regard to gender equality and equal opportunities for all. Most Member States listed gender equality challenges primarily in the standalone explanation, with only a few expanding upon these challenges in other sections of their Plans (e.g. EE, DE, ES and IT). In general, references to gender equality challenges in other sections (such as descriptions of measures or the analysis of the impacts of the Plan) beyond the standalone explanation are scarce and without clearly established links to gender-relevant measures. In the RRP of Luxembourg, Hungary and Poland, gender-related challenges are not addressed explicitly in the standalone section. Some references to gender equality challenges (either implicit or direct) are introduced in subsequent parts, mostly in relation to women's employment.

Gender equality challenges in employment are mentioned most often

The focus on gender equality challenges in employment reflects the Commission's emphasis on this topic in its guiding documents (as seen in Sections 3.1 and 3.2). Nearly all Member States refer to gender inequalities in employment. Specifically, the challenges identified concern the

⁴⁰ The equality objective was added when the group of ministers overseeing the RRP updated its objectives on February 2022. Ministry of Finance, Ministeriöryhmä linjasi Suomen kestävän kasvun ohjelman sisältöä ja tavoitteita, 2021 (<https://valtioneuvosto.fi/-/10623/ministerioryhma-linjasi-kestavan-kasvun-ohjelman-sisaltoja-ja-tavoitteita>).

unequal participation of women in the labour market, occupational segregation, the gender pay gap, the prevalence of part-time work among women, and the low share of women in science, technology, engineering and mathematics (STEM) fields, among others. In some RRP, other gender equality challenges are also framed within the context of employment. For example, informal long-term care is recognised as the main obstacle to women's equal participation in the labour market in the Lithuanian and Slovakian RRP.

Other gender equality challenges that were mentioned, to a lesser extent, relate to education, the unequal division of unpaid care work including childcare and long-term care, the high risk of poverty among women (particularly lone mothers and older women), gender stereotypes, and the unequal participation of women in decision-making.

Links between gender equality challenges and the COVID-19 pandemic are underdeveloped and scarce

The role of the COVID-19 pandemic in exacerbating existing gender gaps and creating new gender equality challenges is generally not considered in the RRP. In the Austrian and Spanish RRP, the gender-related challenge linked to the COVID-19 pandemic is the disproportionate increase in women's unemployment, emphasising labour market sectors dominated by women as being particularly affected. In the Estonian RRP, the effects of the COVID-19 pandemic on women bearing the brunt of the unfolding socio-economic crisis are recognised.

Most Member States do not identify gender-based violence among their gender equality challenges, nor do they link it to the specific circumstances of the COVID-19 pandemic, despite evidence pointing to an alarming increase in incidents (EIGE, 2021a; Kourti et al., 2021).

The care crisis accelerated by the COVID-19 pandemic is accounted for to a varying extent through a gender lens. For example, the Greek RRP accounts for the gendered challenges in childcare. The German RRP acknowledges the gendered nature of the healthcare crisis by classifying the women-dominated health profession as systemically relevant and pointing to the need to improve working and income conditions in this profession. The Swedish RRP notes that most workers in the formal long-term care sector are women, of whom many have migrant backgrounds. Several RRP capture challenges that relate to the maintenance of healthcare systems, even though a gender perspective is not always taken into account.

Challenges identified in national gender equality strategies are reflected in the RRP only to a limited extent

The gender equality challenges in the RRP of some Member States are aligned with their national gender equality strategies (e.g. BG, EL, FR, CY, LV, PT, SI, FI). In general, the RRP adopt a narrower approach when considering gender equality priorities compared with the national strategies/plans adopted by the governments. For instance, the Greek RRP refers to equal participation of women in the labour market – a priority area out of four areas pursued in its national plan for gender equality 2021–2025⁴¹.

⁴¹ The overlooked gender equality priorities in the Greek RRP include: (1) preventing and combatting gender-based and domestic violence; (3) equal participation of women in decision-making and leadership roles; and (4) gender mainstreaming in sectoral policies.

The focus on 'equal opportunities for all' obscures gender equality considerations in some Member States

The Hungarian RRP notes the inclusion of equal opportunities for all as a general commitment. The Polish RRP mentions that both gender equality and equal opportunities for all are cross-cutting principles, but does not differentiate between them. Similarly, Luxembourg's RRP frequently refers to challenges concerning equal opportunities for all, with no explicit reference to gender equality. The Romanian RRP tends to omit the gender dimension when describing vulnerable groups that face inequalities (e.g. older people, people with disabilities, people from rural areas and Roma people). These examples highlight how, in some cases, the 'equal opportunities for all' approach has overshadowed gender equality considerations. This wording also follows the language of the RRF regulation which does not differentiate between mainstreaming of gender equality and equal opportunities for all as distinct requirements.

The Spanish RRP explicitly adopts an intersectional perspective

Whereas several Member States acknowledge some intersecting inequalities when describing gender equality challenges (e.g. CY, HR, AT, IT), the Spanish RRP explicitly mentions the adoption of an intersectional perspective throughout the Plan, both in its analysis of challenges and in the design of measures. For example, several measures in the Spanish RRP include specific lines of action to improve the livelihoods of women living in rural areas. The Spanish RRP also frequently considers gender and age in its analysis of challenges and proposal of measures in areas such as education (e.g. to promote STEM careers among girls) and energy poverty (e.g. to address the needs of older women, who are more severely affected by this issue). Despite the Plan's commitment to intersectionality, the inequalities faced by LGBTQI* people are not considered. None of the RRFs provides a comprehensive analysis or proposes targeted measures to tackle the inequalities faced by the LGBTQI* community.

4.3. Gender mainstreaming in the planning, implementation, monitoring and evaluation of measures

Despite the commitments to gender equality, gender is not systematically mainstreamed in the proposed measures

Frequently, the standalone explanations on gender equality in the RRFs recognise a gender dimension in the challenges of a selected policy area, or identify women as potential beneficiaries. However, the descriptions of the objectives and activities of specific measures do not clearly operationalise a gender perspective. Without systematic gender mainstreaming in the description of measures, it is questionable whether the identified gender challenges will be addressed or the expected positive gender impacts will be achieved. For example, the Slovenian RRF reiterates that, in accordance with the Equal Opportunities for Women and Men Act, all ministries must ensure that all measures are systematically assessed from a gender perspective or that potential impacts on the situation of women and men are taken into account at all stages. A content analysis of the measures reveals that the standalone section of the Slovenian RRF integrates gender perspective, but not the presentation of the measures. Similarly, the German RRF lacks gender equality perspectives in the pillar on the green transition, while noting that as

a minimum, legislation on gender equality will be applied, including the Federal Government's obligation to conduct gender mainstreaming⁴².

In some RRP, a gender perspective is incorporated only into some measures. For example, in the Latvian RRP, a gender perspective is best integrated into the measures proposed and supervised by the Ministry of Welfare to reduce inequalities (see more in Box 6). Similarly, in the Lithuanian RRP, gender equality is best incorporated into the pillar that focuses on social inclusion and poverty reduction, which was drafted by the Ministry of Labour and Social Affairs, in which the government's gender equality unit is based. However, most Member States have not conducted gender mainstreaming within the policy areas in which a gender perspective is most obvious, such as in social policy.

BOX 6. GUIDELINES PREPARED BY LATVIA'S GENDER EQUALITY BODY FOR THE INTEGRATION OF GENDER EQUALITY INTO THE NATIONAL RRP

The Latvian government's gender equality body (which is located in the Ministry of Welfare) prepared guidelines for the integration of gender equality as a horizontal principle in the country's RRP (Ministry of Welfare, 2022), based on the approach implemented in EU Cohesion funds. The guidelines emphasise the damage caused to gender equality by the COVID-19 pandemic. They provide guiding questions to the RRP coordinating body and ministries for the integration of gender equality and equal opportunities into the investments and reforms in the Latvian RRP. Even though the RRP coordinating body (Ministry of Finance) also recommended to follow these guidelines, only the Ministry of Welfare did it when setting out its measures in the context of the RRP.

Source: authors, based on country-level research.

Spain and Italy used tools for gender mainstreaming and conducted gender mainstreaming more extensively within their measures (see Box 7). To a lesser extent, this was also the case for Austria, Sweden and Belgium, which employed some gender mainstreaming tools when preparing their RRP (covered in the sections that follow).

BOX 7. GENDER MAINSTREAMING IN THE MEASURES OF THE SPANISH AND ITALIAN RRP

Spain's RRP consistently identifies gender equality challenges in the policy area at stake as part of its description of measures (and not only in the standalone section). It also mainstreams gender to a great extent in the objectives of measures, although not consistently, as there are relevant gaps (for instance, a gender perspective is missing in the measures relating to the tourism, cybersecurity and agri-food and fisheries sectors). In terms of expected results, the most frequently identified impact on gender equality refers to women's increased labour market participation in the corresponding sector. The Italian RRP also recognises gender equality challenges. Some of its objectives refer to gender equality and recognise impacts in relation to gender equality, such as improved work-life balance and the increased employment of women in a specific policy area.

Source: authors, based on the Spanish and Italian RRP.

Gender mainstreaming is largely missing from other RRP, or is too weak to be considered a coherent strategy for systematically adopting a gender perspective in the measures, including those under the digital and green transition pillars (Box 8). The poor (or lack of) implementation

⁴² As per § 2 of the Joint Rules of Procedure of the Federal Ministries (GGO) (https://www.bmi.bund.de/SharedDocs/downloads/EN/themen/moderne-verwaltung/ggo_en.html).

of gender mainstreaming in the RRP contravenes existing legal obligations in several Member States (EIGE, 2023).

BOX 8. GENDER PERSPECTIVE IS MISSING FROM THE DIGITAL AND GREEN PILLARS OF THE RRP

In nearly half of the RRP (e.g. BG, FR, IE, LT, HU, MT, PL, RO, SI, SK, FI), a gender perspective is missing with regard to measures under the digital and green pillars of the RRF – thus risking an EU-funded non-gender-sensitive twin transition.

One example of insufficient considerations of gender aspects in the green transitions can be found in the Danish RRP, the main focus of which is to accelerate the green transition in addition to digitalisation. As a result, most of its measures focus on large structural reforms (e.g. 'Green Tax Reform') and investments (e.g. 'Sustainable Road Transport') to support a green economy. Throughout the Danish RRP, job creation and support for companies, especially SMEs, are mentioned, but the Plan does not consider how job creation (or reduction) in specific sectors may affect gender equality. For example, initiatives that intentionally or unintentionally have a disproportionate impact on male-dominated sectors such as farming (via targeted investments) and construction (via energy efficiency and road transportation measures) are likely to have differentiated outcomes for men and women. The execution of these initiatives (including the gender mainstreaming within them) is delegated to implementing ministries. While gender mainstreaming might still take place, the evidence gathered through interviews at national level suggests this will not be prioritised.

The results at national level can be directly connected to the lack of gender considerations within the two main pillars of the RRF framework and are consistent with the findings as discussed in Section 3.4.

Source: authors based on the country-level research

Member States did not make systematic use of sex-disaggregated data and statistics

Nearly half of Member States did not present sex-disaggregated data in their RRP or only reported a couple of statistics on labour market participation and life expectancy for women and men (e.g. DK, EE, EL, IE, FR, CY, LU, NL, MT, HU, PL, PT, SE). Other Member States (e.g. BE, BG, CZ, DE, HR, IT, LV, LT, AT, RO, SI, FI) presented sex-disaggregated data in the standalone section on gender equality, and when discussing issues in areas such as employment, education, poverty, digital skills and health – including the impact of the COVID-19 pandemic.

Member States frequently discuss gender gaps and inequalities, but such analyses are not corroborated using sex-disaggregated data (e.g. in the Lithuanian and Austrian RRP). Several times, representatives of the RRP coordinating bodies indicated during interviews that they had used gender statistics when preparing the RRP, but that these statistics were not included in the Plans (e.g. in Maltese and Portuguese RRP).

Only a handful of RRP provide sex-disaggregated data in other policy areas – for example, entrepreneurship and care (Italy); mental health (Finland); violence against women (Croatia); and decision-making (Lithuania). The Spanish RRP presents the most extensive use of sex-disaggregated data, particularly throughout Annex 4 of the Plan, which provides a gender analysis of policy areas such as energy; small- and medium-sized enterprises (SMEs) and start-ups; science, technology and innovation; digital skills; ICT professions; vocational training; care responsibilities; humanitarian and international protection; the labour market and sports.

Most Member States did not conduct a gender analysis in the preparation of the RRP

Spain, Italy and Sweden conducted an *ex-ante* gender analysis for the purpose of defining gender equality challenges and designing the RRP. In the Swedish RRP, gender analysis is

framed as an institutional practice embedded in formal governmental procedures. The Italian RRP includes an *ex-ante* gender analysis for each of its six priority pillars⁴³ based on sex-disaggregated data and evidence provided by the Department of Equal Opportunities. The Spanish RRP also presents an *ex-ante* gender analysis across its components and some measures in its Annex 4. According to a Spanish representative of the RRP coordination body, gender analysis was conducted by the ministry responsible for each component. These gender analyses were prepared during the design of the Plan from an early stage when the Commission's guidance to Member States was not yet available.

Belgium, Spain, Italy and Austria use a gender equality marker to classify their RRP's measures according to their contribution to gender equality

In their RRP, Belgium, Spain and Austria provide a classification of their measures according to their contribution to gender equality (see Box 9), but this classification is not used to record budget allocations towards gender equality. In the case of Italy, the various interventions under each measure were classified according to their contribution to gender equality based on qualitative and quantitative assessments carried out as part of an *ex-ante* evaluation by the Ministry of Economy (State General Accounting Office and Treasury Department of the Ministry of Economy and Finance, 2021).

BOX 9. GENDER EQUALITY MARKERS USED BY MEMBER STATES

An evaluation of the investments in Belgium's RRP, conducted by the Institute for the Equality of Women and Men and included in the Plan, concludes that around 18 % of the projects would have a positive impact on improving gender equality; 52 % would have a potential positive impact; and the remaining 30 % would have a neutral impact. Similarly, the Austrian RRP states that out of 59 measures, 39 are neutral, nine will have a positive impact on gender equality, and 11 will have a very positive impact. In the Spanish RRP, 27 % of measures are said to have a direct positive effect on closing gender gaps; 54 % will have a positive impact, in so far as they will transform specific sectors such as industry, public administration, sustainable transport and pensions; and 19 % of the measures in the Plan will indirectly contribute to reducing gender gaps. In all three cases, the RRP's do not explain how the assessment was conducted. In addition, the assessments only identify *positive* impacts. They do not explain whether or not potential negative impacts were analysed, nor examine the RRP's compliance with the 'do no harm' principle for gender equality. Lastly, these assessments do not allow more granular analysis.

According to the classification of the measures in the Italian RRP, interventions targeted at women represent about 1.6 % of investments (around EUR 3.1 billion); 18.5 % (EUR 35.4 billion) concern measures that could have positive impacts, even indirectly, on reducing gender gaps; while the remaining part (77.9 %, equal to EUR 153 billion), the possibility of contributing to reducing existing gender gaps would depend on how the measures will be implemented.

Source: authors, based on the Belgian, Austrian, and Spanish RRP's and State General Accounting Office and Treasury Department of the Ministry of Economy and Finance, 2021.

⁴³ The six priority pillars described in the Italian RRP are the following: (1) digitalisation, innovation, competitiveness, culture and tourism; (2) green revolution and ecological transition; (3) infrastructure for sustainable mobility; (4) education and research; (5) inclusion and cohesion; (6) health.

The integration of gender equality at the later stages of preparing the RRP has prevented the full implementation of gender mainstreaming in the selection and development of measures

As noted in interviews by governmental stakeholders, both from the RRP coordinating bodies and gender equality institutions, the most prevalent approach of Member States was to identify some gender equality challenges and positive expected impacts *after* they had designed their reforms and investments. Consequently, Member States selected a few measures with some relevance to gender equality for the standalone explanation.

For example, in the Netherlands, the RRP coordinating body and the government gender equality body drafted a questionnaire requesting that the ministries involved in the preparation of the RRP reflect on the extent to which the proposed measures addressed gender-related challenges. However, the majority of these measures had already been approved by the parliament. Thus, conducting any gender analysis was seen as a redundant process, particularly since there was no opportunity to suggest new (gender-targeted) measures. Similarly, gender equality challenges were included in Slovenia's RRP during the revision phase. The standalone explanation on gender equality and equal opportunities for all was introduced during the later stages of RRP development in DK, IE, HR, IT and LV. Retrospectively adding gender considerations on top of measures that have already been devised does not align with core principles of gender mainstreaming, nor with the EU dual approach to gender equality (see Box 1). Nevertheless, it is important to highlight that the context of unprecedented crisis and time pressure created further constraints for the full implementation of gender mainstreaming in RRP.

Other reasons for the lack of gender mainstreaming at the planning stage include a lack of data and institutional practice to undertake gender analysis for legislative or policy proposals, the absence of political will to include gender equality considerations (both analysed further in Section 4.5), and the lack of gender-relevant CSRs (see Box 10).

BOX 10. GENDER-RELEVANT COUNTRY SPECIFIC RECOMMENDATIONS IN THE RRP

The 2019 and 2020 Country Specific Recommendations (CSRs) on gender equality addressed by the Council to Member States played a prominent role in shaping the gender-related content of some countries' RRP, or justifying the lack thereof.

Gender-specific CSRs are generally mentioned in the RRP

National-level research from Ireland, Greece and Austria emphasised the importance of CSRs as a starting point for the identification of gender equality challenges in the RRP. In general, the gender equality challenges highlighted in countries' CSRs are reflected in their RRP, albeit not always in their entirety.

The absence of a gender perspective in the RRP was sometimes justified by a lack of gender-related CSRs

Where CSRs did not directly refer specifically to gender equality or to women, it was at each Member State's discretion to address these recommendations from a gender perspective. As found in the national-level research, some CSRs had an indirect impact on gender equality and were thus still taken on board as such. For instance, the CSRs for Spain are mostly addressed in the RRP from a gender perspective, even though the CSRs themselves lacked a gender perspective. In other Member States, country-level research pointed to the lack of CSRs on gender equality as one of the reasons why references were made to gender challenges and measures in countries' RRP (e.g. in LU, MT, PL, NL). For example, in the case of Hungary' RRP, the 2019 CSR encouraged Hungary to take action to

advance the labour market integration of the most vulnerable groups (CSR n. 2). Country-level research found that this recommendation was not perceived as relating to gender equality, because it did not specify who was part of those vulnerable groups and included no reference to 'gender equality' or 'women'.

As anticipated in Section 3.1, national-level research confirmed that the Commission's initial lack of consideration for gender equality concerns and requirements was one of the main reasons the gender equality perspective was neglected in the preparation of the RRP. Furthermore, the lack of gender mainstreaming during the planning of the RRP extends to the stages of implementation, monitoring and evaluation, as country-level research found Member States made only limited efforts to adopt a gender perspective during these stages.

Four Member States proposed some mechanisms in their RRP to mainstream gender throughout the process of public spending

Spain, France, Ireland and Croatia proposed mechanisms in the funding allocation of their RRP that are consistent with gender-responsive public procurement (GRPP). The Spanish RRP provides a solid commitment to GRPP by establishing that all the procurement procedures launched for the implementation of the RRP will adopt a gender perspective (see more in Box 11).

BOX 11. GENDER MAINSTREAMING IN PUBLIC SPENDING FINANCED BY THE SPANISH RRP

The Spanish Women's Institute prepared a guide to support the implementation of gender mainstreaming in public procurement, grants and public agreements (including all types of contracts, projects, etc.) launched as part of the execution of the RRP. The guide provides instructions for public administration on how to incorporate a gender perspective into the design and preparation of procurement calls, as well as including gender-responsive evaluation criteria, and how to select, monitor and evaluate projects. The guide also provides guidance for private entities applying to contracts and projects financed through the RRP on how to incorporate a gender perspective into the project cycle of their proposals.

Source: authors, based on Instituto de las mujeres (2021).

The French RRP establishes that companies receiving financial support through the RRP will be expected to comply with Art. 244 of the 2021 Finance Law and demonstrate a commitment to gender equality, as well as social dialogue and the green transition. To promote entrepreneurship among women, the Croatian RRP establishes that additional points will be awarded to women-owned businesses in programmes that finance or co-finance business activities related to the green transition and in the tourism sector. Similarly, as part of its investment in the Technological Universities Transformation Fund, Ireland's RRP establishes that proposals for financing will be subject to specific criteria on gender equality.

Member States do not provide for gender expertise in the implementation of the RRP

Country-level research has found that the majority of Member States have no plans to involve gender experts, whether civil servants or non-governmental (e.g. from academia and civil society), in the implementation of their RRP. In Austria, a governmental stakeholder stated that the involvement of gender experts was not considered necessary, as the implementation of the measures was clear.

In other countries, such as Lithuania and Latvia, while gender experts are not officially involved, government gender equality bodies will play some supporting role. Similarly, in Bulgaria, country-level research revealed that while gender experts are not involved in implementing the country's measures, the Ministry of Labour and Social Policy will develop gender indicators together with independent gender experts and women's organisations. In Greece, the government body for gender equality will be involved in implementing only two measures of the RRP, namely childcare facilities in private companies and a programme for integrating diversity in the labour market.

In Italy and Spain the interviewed representatives of the RRP coordination bodies signaled a solid commitment to guaranteeing sufficient gender expertise in the implementation of the RRP by the implementing ministries. Furthermore, the standalone explanation of the Spanish RRP establishes that all sectoral consultation events and forums launched as part of the implementation and monitoring of the plan will seek to ensure the participation of relevant organisations and experts in the field of gender equality.

Lastly, country-level research was unable to confirm whether Member States have mobilised gender expertise specifically for the implementation of their RRP through the Technical Support Instrument (TSI).

Gender-responsive monitoring and evaluation systems may be developed in some Member States, but these will not compensate for the lack of gender mainstreaming at the planning stage

Most monitoring and evaluation frameworks were under development at the time of the national-level research. Thus, in many Member States, governmental stakeholders were unable to confirm that their monitoring and evaluation systems would incorporate a gender perspective. In IE, FR, LV and LU, governmental stakeholders confirmed that sex-disaggregated data would only be collected for the Commission's common indicators.

The RRP monitoring and evaluation systems in Spain and Italy are expected to adopt a gender perspective. The Spanish RRP commits to incorporating a gender dimension into the systems used to collect and analyse data, and to develop indicators that capture gender differences (and others – among vulnerable groups, for instance). In Italy, the Ministry of Economy and Finance issued guidelines for the administrators of measures, which stress the importance of using indicators disaggregated by sex. The government officials from Bulgaria, Poland and Finland also indicated that monitoring and evaluation systems are expected to incorporate a gender perspective. In Croatia, the Gender Equality Office and the Ombudsperson for Gender Equality are planning to independently monitor and evaluate the measures addressing gender equality challenges. Even if gender-responsive reporting, monitoring and evaluation systems are developed in these and other Member States, this will not offset the lack of gender mainstreaming in the RRP.

4.4. Gender-relevant measures in the RRP

While most RRP include measures to promote women's participation in the labour market, only a few support gender equality in the workplace

Many Member States support measures relating to the inclusion of women in the labour market and to tackling gender employment gaps, reflecting the focus on gender equality challenges in employment found in most RRP. These measures generally take the form of investments (e.g.

found in the RRP of BE, CZ, DE, ES, HR, CY, MT), particularly in the skilling, reskilling, and upskilling of women (see Box 12).

BOX 12. MEASURES TO ENHANCE THE SKILLING, RESKILLING AND UPSKILLING OF WOMEN

The Irish RRP puts forward two measures – a work placement experience programme, and the SOLAS recovery skills response programme – with the aim of providing work experience, reskilling and upskilling opportunities to workers adversely impacted by the COVID-19 crisis. Women in vulnerable situations, including migrant women and single mothers, are expected to be among the beneficiaries. Another example of training programmes for women is found in the Austrian RRP. It proposes measures (particularly within the 'Corona-Joboffensive') to promote reskilling and upskilling with a focus on 'future-oriented positions', with women expected to account for 70 % of the beneficiaries in the short term.

Source: Irish and Austrian RRP.

To some extent, these measures are often based on gender stereotypes that point to women's lack of skills as the cause of gender gaps in the labour market, rather than on structural issues (Cibin et al., 2022). At the same time, in the context of the digital and green transitions, it is essential that women benefit, on an equal footing with men, from training and learning opportunities in order to enter fields in which they are usually under-represented, and to best adapt to new labour market conditions. In relation to this, several Member States put forward measures to support the acquisition of digital skills (e.g. ES, CY, RO) in order to get more women into STEM (e.g. BE, ES, IT) and ICT (e.g. LV) (see Box 13).

BOX 13. MEASURES TO FOSTER WOMEN'S PARTICIPATION IN STEM AND ICT THROUGH SKILLS DEVELOPMENT

Cyprus proposes a reform ('E-skills Action Plan') to enhance digital competences in the workplace in the private sector and among unemployed persons, explicitly including women as beneficiaries. Within its National Plan on Digital Skills, the Spanish RRP contains measures to tackle the gender digital divide in skills and the gender gap in STEM subjects and jobs, in particular through capacity-building programmes for women (especially among older and unemployed women) and girls. Since only 0.5 % of the total number of employed women in Latvia are employed in ICT, the Latvian RRP provides funding for activities aimed at increasing the number of women ICT specialists.

Source: Cypriot, Spanish and Latvian RRP.

In a similar vein, Spain and Italy support investments in women's entrepreneurship in their RRP (see Box 14). Women entrepreneurs often face specific challenges when setting up a business. These include access to financial resources, lack of information and training, and lack of contacts and access to social support and networks (EIGE, 2019b). The targeted measures to overcome these barriers can help women entrepreneurs to reach their full potential and participate equally in the labour market.

BOX 14. INVESTMENTS TO SUPPORT WOMEN'S ENTREPRENEURSHIP IN SPAIN AND ITALY

The Spanish RRP highlights the low percentage of start-ups created by women. As such, component 13 on boosting SMEs includes a specific investment of EUR 36 million to provide funding for women entrepreneurs. The Italian RRP contains an investment of EUR 160 million to increase the level of participation of women in the labour market and, in particular, to support women's participation in business activities.

Source: Spanish and Italian RRP.

Beyond measures to boost women's employment, the RRP of EE, ES, IT, MT and PT contain specific measures to tackle gender inequalities in the workplace. These are mainly aimed at tackling the gender pay gap, ensuring women's access to capacity building and training, and addressing gender discrimination and stereotypes (see Box 15).

BOX 15. MEASURES TO TACKLE GENDER INEQUALITIES IN THE WORKPLACE

The Spanish RRP includes specific reforms to tackle gender inequalities in the labour market through reforms which have already been adopted (the law on equal pay between women and men⁴⁴ and the law on equality plans for companies of more than 50 employees⁴⁵). It also includes reforms to reduce the use of short-term contracts (which particularly affect women and young people), as well as to make investments in women's participation in the labour market (the 'Plan Empleo Mujer'). These include capacity-building and training for women in rural areas and for women victims of GBV, trafficking and sexual exploitation. The Estonian RRP puts forward a reform to roll out a tool to enable employers to receive and analyse data and information on the gender pay gap, and ultimately to encourage action to ensure the achievement of equal pay for equal work. In the context of the labour market, the Maltese RRP includes reforms to revise laws that are gender-discriminatory, create training courses to combat discrimination and gender stereotypes, collect sex-disaggregated data, and provide labour market activation measures for older women.

Source: Spanish, Estonian and Maltese RRP.

Several Member States include measures to achieve better work-life balance

Following the lockdowns and closures of schools during the pandemic, childcare duties increased considerably, falling mainly on women (EIGE, 2021b). A number of Member States (e.g. BE, DE, EL, ES, HR, IT, CY, HU, AT, PL) have therefore recognised the link between unpaid care work and work-life balance by introducing specific measures in their RRP to develop early childhood education and care (see Box 16).

BOX 16. MEASURES SUPPORTING THE DEVELOPMENT OF FORMAL CHILDCARE SERVICES

The Polish RRP sets out a reform of the institutional care for children under the age of 3 to combat the low participation of women in the labour market due to family and care obligations, including long parental leave, which remains rooted in entrenched gender roles and norms. Similarly, the Italian RRP includes investments in childcare services (for children aged 3-6) and the extension of full-time education in schools to support mothers with young children and help increase their participation in the labour market.

Source: Polish and Italian RRP.

Although the burden of long-term informal care also increased during the pandemic and continues to rest primarily on women, some Member States (e.g. CY, LV, LT, SK, AT) incorporate relevant support measures to promote work-life balance in their RRP (see Box 17).

BOX 17. MEASURES TO ADDRESS THE IMPACT OF LONG-TERM CARE ON WORK-LIFE BALANCE

In Slovakia, investments in affordable and high quality long-term care services aim to reduce the burden on informal carers and to increase the participation of women in the labour market. The Lithuanian RRP

⁴⁴ Royal Decree 902/2020, of October 13, on equal pay between women and men.

⁴⁵ Royal Decree 901/2020, of October 13, which regulates equality plans and their registration and modifies Royal Decree 713/2010, of May 28, on the registration and deposit of agreements and collective labour agreements.

also recognises unpaid long-term care as one of the main barriers to women's equal participation in the labour market, especially in the context of the COVID-19 pandemic, suggesting reforms to long-term care provisions. Austria's RRP includes investments in low-threshold care services, aiming to relieve and support informal carers through coordinating and counselling.

Source: Slovak, Lithuanian and Austrian RRP.

Beyond support for childcare and long-term care, only a few RRP (e.g. EL, HR, LT) introduce specific measures to reconcile work and private life (Box 18). These include the revision of labour laws, support for parental leave and flexible working arrangements, as well as access to quality education and lifelong learning.

BOX 18. OTHER MEASURES TO IMPROVE WORK-LIFE BALANCE

The Croatian RRP provides for the improvement of labour law to facilitate the reconciliation of personal and professional life by regulating telework and introducing the possibility of part-time work. On a similar note, the Greek RRP aims to bridge the gender gap in employment by promoting practices that support work-life balance, including flexible working arrangements. Lithuania's RRP includes measures relating to the quality and accessibility of education and life-long learning to support women's participation in employment.

Source: Croatian, Greek, and Lithuanian RRP.

A few Member States integrate specific measures to address the gender pension gap

Although several Member States include measures to address gender inequalities in the workplace, promote women's participation in the labour market, and support work-life balance, their RRP only marginally advance explicit measures to close the gender pension gap. As shown in Box 19, only a few EU countries (e.g. BE, ES, AT) include specific measures in their Plans to improve their pension systems from a gender equality perspective. Other Member States were found to include reforms to their pension systems, but these are formulated in gender-neutral terms.

BOX 19. MEASURES TO REDUCE THE GENDER PENSION GAP

One of the reforms in the Belgian RRP includes a 'gender test' to be applied at each step of the planned pension reform in order to help reduce the gender pension gap. Meanwhile, the Spanish RRP contains a reform to address the gender pension gap ('Streamlining of maternity add-ons'), notably by modifying the maternity (or paternity, if relevant) supplement to compensate parents, mainly mothers, for the cost of birth and childcare.

Source: Belgian and Spanish RRP.

Investments in healthcare mainly focus on infrastructure rather than on the working conditions of care workers and access to services

While the COVID-19 pandemic has highlighted the importance of providing essential services (i.e. healthcare), the crisis has also shed light on the difficult working conditions faced by health professionals, many of whom are women (EIGE, 2021b). Nevertheless, only a few Member States (e.g. IE, IT, LU, RO, SE) have considered reforms and investments in this regard (see Box 20). Some Member States (e.g. EL, AT, RO) also present investments to support women's health, including sexual and reproductive health and cancer treatment.

BOX 20. INVESTMENTS TO SUPPORT ACCESS TO HEALTHCARE SERVICES AND IMPROVE THE WORKING CONDITIONS OF CARE WORKERS

Luxembourg's RRP plans investments to establish a single digital register to collect and manage data on health professionals, forecast the professions and skills needed (short- and medium-term demographic projections by speciality and geographical area), and mobilise the health workforce in the event of a crisis. Another measure concerns the development of telemedicine solutions for remote medical monitoring of patients. Italy's RRP includes measures to prevent burnout, as well as training to develop the technical, professional, digital and managerial skills of healthcare professionals.

Source: Luxembourg and Italian RRP.

A number of Member States (e.g. DE, EE, EL, ES, HR, CY, LV, LT, PL, PT, SI, NL, FI) have prioritised investments to improve and create new healthcare infrastructures. Another large proportion of investments targeting the health sector is directed towards the digitalisation of services, administration and information (e.g. BE, DK, DE, IE, FR, LT, RO). Although these may contribute to a better working environment and address some of the challenges to accessing healthcare faced by women and disadvantaged groups, the link is not explicitly recognised in the RRP.

Many RRP overlook measures to tackle gender-based violence

Only a few Member States have included measures to prevent and eliminate gender-based violence (GBV) in their RRP (see Box 21). This lack of relevant measures and investments is the main shortcoming of the RRP – despite the fact that many EU countries recognise this topic as a high priority in their national gender equality strategies and, to a lesser extent, in the analysis of gender equality challenges in their RRP.

BOX 21. MEASURES TO COMBAT GENDER-BASED VIOLENCE

Spain's RRP provides for investments (namely, the 'Spain protects you against gender-based violence' plan) to expand current services offering information and legal advice to all victims of GBV, including women victims of trafficking and sexual exploitation, and to develop a new social and vocational guidance service to facilitate the integration of victims of GBV into the labour market, as well as their social inclusion. The Spanish RRP also envisages training for healthcare professionals aimed at the early detection of GBV and child abuse. Croatia's RRP provides for the creation of family departments within courts, with dedicated judges and lawyers who will facilitate gender-sensitive legal procedures. The Croatian RRP also refers to the licensing of 750 experts who will focus on enforcing legal measures to support victims of GBV. In addition, the Plan calls for the use of specialised technologies to avoid victims having to face their perpetrators in court trials, thereby improving their protection. Portugal's RRP contains measures to strengthen services at both home and community level, aimed at identifying risks of domestic violence and female genital mutilation, and promoting sexual and reproductive health. Moreover, the Portuguese RRP intends to develop a network of temporary and emergency accommodation for victims of domestic violence.

Source: Spanish, Croatian and Portuguese RRP.

The concept of GBV is usually narrowly understood as domestic violence (except in the Spanish RRP). In addition, the vulnerability of certain groups of women, including women with disabilities and migrant women, who may be at greater risk of GBV is rarely acknowledged.

The specific measures to improve women's participation in decision-making are rare

France, Croatia and Romania have incorporated measures to increase women's representation in decision-making positions, either in the civil service or in private companies (see Box 22).

BOX 22. MEASURES TO FOSTER WOMEN'S PARTICIPATION IN DECISION-MAKING

The French RRP proposes a reform to transform the State civil service ('fonction publique'). As part of this reform, the minimum proportion of women in key senior and managerial/leadership posts in the State civil service will be increased from 37 % to 40 %. Similarly, Croatia's RRP includes a reform to strengthen gender balance in the recruitment and promotion of women to senior management positions in the civil service. Within the framework of a reform of performance-based quality management in the transport sector, the Romanian RRP suggests improving the representation of women in decision-making positions in the companies concerned.

Source: French, Croatian and Romanian RRP.

Estimated budget expenditure planned on gender equality in the RRP

A lack of operationalisation of gender equality objectives in the specific interventions and budget allocations in the RRP of most Member States posed a major limitation to estimate the planned budget expenditure for gender equality. From a monitoring and evaluation point of view, it also prevents the 'traceability' of gender relevant interventions and tracking the budget expenditures dedicated to gender equality. This is consistent with the overall lack of application of gender mainstreaming methods across the RRP (see section 4.3). Most Member States did not use gender budgeting methods or tools to mainstream a gender perspective in their RRP's budgets.

The differences in the scope and presentation of information (e.g. in the number and definition of headline categories) by Member States presented another limitation for a cross-country comparison of the RRP budgets dedicated to gender equality. Many RRP do not provide sufficient disaggregation in their planned budgets to identify the allocations to gender-relevant interventions, particularly within non-targeted measures. For example, an investment might list women among the potential beneficiaries without defining the allocation or targets for each group. A representative from one national government gender equality body revealed that the lack of concrete detail contained in the budget allocated to gender-relevant measures in their RRP was to some extent intentional, to avoid 'embarrassment' at the small budget dedicated to these measures in comparison to the overall budget. In addition, some Member States do not allocate budgets to reforms, only to investments. Thus, gender-targeted reforms would not be reflected in their RRP's budgets.

Considering these limitations the estimation of the budget expenditure planned on gender equality in the RRP was done on the basis of the qualitative assessment of each measure. It was carried out by the national experts using the criteria presented in Box 23.

BOX 23. CRITERIA FOR IDENTIFYING AND CLASSIFYING GENDER-RELEVANT MEASURES IN THE RRP

As part of the country-level research, gender-relevant measures were identified in the RRP by considering their potential to address gender inequalities and contribute to gender equality.

To identify gender-relevant measures, the following classification of the measures was used:

- **Targeted:** gender equality is an important and deliberate objective of the measure or the principal reason for undertaking the measure (e.g. measures aiming to address women's underrepresentation in STEM, to increase women's access to reproductive and sexual health or to improve the collection of data on gender-based violence).

- **Non-targeted:** a measure has the potential to contribute to gender equality but it does not target gender equality directly (e.g. measures aiming to promote flexible working arrangements, but not targeting gender inequalities in employment or care responsibilities).

The identification and classification of measures was based on the qualitative assessment of the extent to which gender equality objectives were operationalised in the description of the measures, including:

- The objectives of the measure
- The analysis of the challenges addressed by the measure
- Milestones/targets
- The target groups of the measure
- The process of implementation
- The expected impact of the measure
- CSRs being addressed by the measure

Importantly, the identification and classification of measures did not rely solely on the information provided in the standalone explanation on gender equality. The assessment was done against full content of RRP and covered all measures.

The measures that Member States explicitly highlighted as having a positive impact on gender equality in the RRP's standalone explanation also underwent the gender assessment. It was deemed relevant to address a clear trend in the RRP's standalone explanation to relate various measures to gender equality even though they had no gender equality objectives or potential to contribute to gender equality. These included measures aimed at the construction or renovation of buildings (e.g. healthcare facilities, improvement of energy efficiency), the improvement of the public transport sector or the purchase of goods (such as digital equipment) with no clear connections to the advancement of gender equality in their description, no consideration of the practical needs of women (e.g. women as users of public transport) or the dimension of work (e.g. overrepresentation of women in healthcare professions).

As a result, an estimation of the budget expenditure for gender equality purely based on the information provided in the standalone explanation on gender equality by the Member States would differ from the one conducted in the context of this study.

The assessment of the publicly available information shows that 16 Member States include gender-targeted measures in their RRP (BE, BG, CZ, DE, EE, EL, ES, FR, HR, IT, LV, HU, MT, AT, PT, RO), amounting to roughly estimated total of EUR 9.43 billion. Annex 8 provides information on the total budget per RRP, the total budget allocation per type of measure, and the share of budget per type of measure.

With the available information, less than 2 % of the total funds to be mobilised through the RRF by Member States (around EUR 499 billion) is planned to be dedicated to gender-targeted measures (around EUR 9.4 billion). This percentage is strikingly low, given that the mitigation of the adverse social and economic impacts of the COVID-19 pandemic on women (among other affected groups) is a general objective of the RRF (Art. 4(1), Regulation (EU) 2021/241).

It should be noted that the rest of the RRP's budget is not necessarily *neutral* with regard to the promotion of gender equality, but rather that the RRP and their budgets were designed in a largely non-gender-sensitive manner (as noted in Section 4.3). Considering that the Member States are still implementing their plans and that measures not currently flagged may also have an impact on gender equality, it is too early to draw final conclusions on the real impact and expenditure on gender equality.

Finally, the estimates provided are based on *planned* spending. Not necessarily these funds will be executed, because Member States receive payments upon fulfilment of milestones and targets (Art. 24, Regulation (EU) 2021/241).

The national-level research also found that most of the gender-relevant measures funded by the RRF are the result of pre-existing priorities or reforms/ investments that had already been initiated rather than new measures necessitated by the COVID-19 pandemic.

Gender budgeting contributes to the accountability and transparency of public budgets and support a performance-oriented approach (EIGE, 2022c). However, the aforementioned lack of disaggregation in the RRFs' budgets will prevent the effective monitoring and evaluation of the RRFs' budget against the gender equality objectives. This is inconsistent with the shift towards a performance-oriented approach adopted in the RRF based on monitoring the RRFs through their milestones and targets.

4.5. Actors and processes shaping gender equality in the RRFs

In Spain, high-level political commitment and a compatible legal and policy framework fostered the inclusion of gender equality and gender mainstreaming into the country's RRF

According to the representative from the coordinating unit of the Spanish RRF, one prominent factor that boosted gender equality and gender mainstreaming within the Plan was the high-level commitment to gender equality from the Prime Minister and Council of Ministers. The existence of gender equality structures within each ministry also contributed to the inclusion of a gender perspective in the measures, and ministries were able to rely on existing processes such as the gender impact assessment of the national budget. In contrast, in some other countries (e.g. IE, EE, RO, BE), stakeholders noted that there were no political actors who championed or monitored the process from a gender perspective. As found by country-level research, the lack of political commitment to ensuring a gender perspective in the RRFs was exacerbated by the absence of gender expertise and weak gender mainstreaming and budgeting frameworks at national level in many countries. This resulted in a lack of readily available or well-established processes to draw upon, including a lack of sex-disaggregated data⁴⁶.

In most Member States, ministries of finance drove the development of the RRFs and sidelined gender equality

Preparation and control of each Member State's RRF is generally located in its ministry of finance. As a result, in some countries (e.g. IE, FR, LV) the development of the RRF focused on economic priorities, not clearly linked to gender equality. This low take on gender equality was exacerbated by limited gender expertise within the ministries of finance, the limited involvement of government gender equality bodies, and the lack of public consultation with women's organisations.

Interviews with government officials revealed that the process of selecting measures was seen as a technical one, driven by pre-existing priorities and time restrictions to mobilise EU funding

⁴⁶ While 18 Member States have some form of obligation or agreement in place to produce statistics disaggregated by sex (BE, DE, EE, EL, ES, HR, IT, LT, LU, MT, NL, PL, PT, RO, SI, SK, FI, SE), this does not always translate into the effective collection and dissemination of sex-disaggregated data (EIGE, 2023).

as quickly as possible. As a result, many measures had already been decided upon, which diminished the opportunities to assess needs and challenges from a gender perspective and to propose measures accordingly.

RRP coordinating bodies did not perceive the late-added requirements in relation to gender equality and gender mainstreaming to be a priority within the RRF

In many Member States, the preparation of RRP had been ongoing for months before the introduction of the RRF's requirement for a standalone explanation on gender equality. National-level research confirmed that this delay in adding gender equality requirements compromised the implementation of gender mainstreaming and the proposal of gender-relevant measures. Even after the release of the guidance to Member States, several Member States did not consider gender mainstreaming to be a legal requirement from the European Commission. As a result, national authorities – for example, in Czechia, Lithuania and the Netherlands – did not perceive gender equality as a priority within the RRF and the RRP.

Government gender equality bodies were generally not involved in the preparation of the RRP, or were involved only to a limited extent

The RRF Regulation does not explicitly mention which gender equality actors Member States should consult during the preparation and implementation of their Plans, as discussed in Section 3.2. Consequently, country-level research reveals that in several Member States (e.g. CZ, IE, HU, LU, MT, PL, RO, SI, SK), government gender equality bodies did not participate, nor were consulted during the preparation of the RRP. This represents a missed opportunity to foster synergies with national gender equality policy priorities, as well as to support gender mainstreaming in the RRP and respond to the gender equality challenges emerging from the COVID-19 pandemic.

BOX 24. EXAMPLE OF THE PARTICIPATION OF A GOVERNMENT GENDER EQUALITY BODY

One example of active participation of the governmental gender equality body in the RRP was found in Germany. The Federal Ministry for Family Affairs, Senior Citizens, Women and Youth coordinated the examination of the gender relevance of individual measures, and was involved in the design of the fourth pillar of the German RRP on 'Social and territorial cohesion' as well as the drafting of the standalone explanation on gender equality. As noted by the stakeholders interviewed, the Ministry for Family Affairs, Senior Citizens, Women and Youth was a permanent contact partner on gender issues for the Ministry of Finance, as the coordinating body.

Source: authors, based on the country-level research.

Where government gender equality bodies were involved, this participation came late into the drafting process. In several Member States (e.g. NL, HR, CY, LT, SI, FI), the government gender equality body was not involved in the drafting of the RRP from the beginning, but at a later stage – usually after the RRP had already been developed or submitted to the Commission. In the Netherlands, for example, the government equality body was involved only when minor adaptations could be implemented. Similarly, the Slovenian Equal Opportunities Division (Ministry of Labour, Family, Social Affairs and Equal Opportunities) was engaged only after the Commission requested amendments to the standalone explanation on gender equality and to the labour market and social policies.

In addition, the participation of government gender equality bodies was often limited, and they did not have sufficient influence from a gender equality and gender mainstreaming perspective.

For instance, in Belgium, Lithuania and Latvia, these bodies were primarily involved in preparing the standalone explanation on gender equality to identify gender-relevant measures within the already-prepared reforms and investments. In Czechia, Austria and Slovakia, gender equality bodies were able to submit proposals as part of inter-ministerial consultation procedures, but had little influence on the final content of the RRP.

In Denmark, interviewees explained that the absence of the government gender equality body from the drafting of the RRP was due to the perceived limited impact of the pandemic on gender equality. In Ireland, the gender equality unit did not have a formal role in the RRP preparation because it is considered to be outside the state's economic apparatus. This approach constitutes a missed opportunity to address gender inequalities in policymaking, which is of particular importance in economic crises and recoveries.

BOX 25. INVOLVEMENT OF THE OFFICES OF (GENDER) EQUALITY OMBUDSPERSONS

In Croatia, after an extended summary of the Plan was presented to the general public, the Ombudsperson for Gender Equality prepared a formal review of the summary from a gender perspective (Ombudsperson for Gender Equality, 2021). In the review, the Ombudsperson insisted on the implementation of the gender equality principle and emphasised the challenges in relation to gender equality. Most of the suggestions given by the Ombudsperson for Gender Equality were incorporated into the RRP. In Lithuania, the office of the Equal Opportunities Ombudsperson was invited to provide feedback on the final draft of the RRP, but at very short notice.

Source: authors, based on the country-level research.

Most Member States did not consult women's civil society organisations in preparing their RRP

Research at national level confirmed that a large majority of Member States did not formally and systematically consult women's CSOs as part of the preparation of their RRP.

In Sweden, the women's CSO representative indicated that at one point, they had regular meetings with the gender equality body— but that these meetings stopped during the COVID-19 crisis, and they were not consulted in the preparation of the RRP. In Portugal the Minister of State and Presidency (which oversees the RRP) and the Secretary of State for Citizenship and Equality organised a meeting with the Consultative Council of the gender equality body (CIG), which includes representatives of government and public administration, equality and human rights NGOs and experts. However, no information is available about the CIG's input and the extent to which it was taken on board. In Ireland, the National Women's Council of Ireland produced submissions on the RRP and the CSRs, asking for investments in the care economy, gender-proofed labour market policies, and the inclusion of a 'feminist green deal', among other proposals (National Women's Council, 2021). However, this broader input is not visible in the RRP.

In interviews, representatives of women's organisations in the Netherlands revealed that they felt they had been used to 'pink wash' the plan. They participated in a consultation meeting, but were given very little time to express their concerns and it became clear that there was hardly any possibility to include substantial changes into the plan. In Bulgaria, informal discussions with some NGOs were conducted only after the Commission made comments about gender equality in the RRP. In Poland, interviewed stakeholders said that women's CSOs did not participate in public consultations due to a lack of trust in the government after months of mobilisations

following restrictions on abortion access. In Denmark, given the RRF's focus on job creation and the green transition, primarily green and environmental NGOs, trade unions and employer organisations were consulted.

The poor consultation of women's CSOs by RRP coordinating bodies was exacerbated by the context of lockdowns and other types of restrictions due to the COVID-19 pandemic. Women's organisations in many Member States were unable to follow the process, have access to the decision-making spaces or influence the preparation of the RRP. Moreover, the representatives of national women's CSOs expressed their disappointment with the lack of consultations. In Czechia, Greece, Poland and Hungary, this is seen as part of an overall lack of transparency in the preparation of the RRP and poor engagement with civil society. Even in countries that held open consultations (for example, in Croatia and Slovenia), some representatives of civil society noted that, given the lengths of RRP (in some cases, hundreds of pages), women's CSOs did not have sufficient capacity to review the Plans and provide proposals. This highlights the need for targeted consultations with gender equality stakeholders to have been conducted at earlier stages in the preparation of the RRP.

The role of the European Commission in contributing to gender equality in RRP is perceived differently across Member States

On the one hand, research at national level shows that in many Member States (e.g. BG, DK, HR, IT, LT, LU, AT, PL, RO, SI, FI), interactions with the Commission played a key role in supporting gender mainstreaming and developing relevant gender measures. For example, Bulgaria's RRP coordinating body confirmed that there were many informal discussions with the Commission, during which instructions and guidelines on gender equality were given. In the case of Croatia, the first version of the RRP did not address gender equality, and gender-related content was included following instructions from the Commission. Similarly, in Romania, the inclusion of gender-related measures resulted from the Commission's request and guidance.

Conversely, several other Member States have highlighted the minor role played by the Commission (e.g. BE, DE, EE, IE, FR, LV, MT, SE), mainly due to a lack of substantial guidance, or guidance being provided late. In the case of the French RRP, despite its lack of gender mainstreaming and targeted measures, no specific comments were received in relation to gender equality in the RRP. In most cases, interactions with the Commission focused on the standalone explanation on gender equality and gender mainstreaming.

Council Implementing Decisions did not critically assess the gender-relevant content of RRP

Once a national RRP had been submitted, the European Commission assessed the proposals. The Council then adopted the Commission's assessment, translating its content into binding legal acts, including the proposal for a Council Implementing Decision, a Staff Working Document and operational documentation. Overall, the national-level research found that both the Commission Staff Working Document and the Council Implementing Decision relied heavily on Member States' contributions (namely, the standalone explanation on gender equality), generally reflecting uncritically on the positive account of gender equality measures provided in the RRP.

For example, in several Member States (DE, IE, FR, LT, NL, FI), the Council Implementing Decision mainly enumerated the positive effects of particular measures (i.e. reducing gender inequalities and socio-economic disadvantages and supporting people from vulnerable groups)

but did not evaluate the ability of the plans to address gender equality gaps, the quality of the gender-related measures suggested, or to what extent they respond to national gender equality challenges. Thus, many gaps identified by research at the national level were not addressed by the Commission or the Council.

Some Member States received little or no feedback on gender equality in the Commission Staff Working Document

In several Member States (e.g. BE, CY, LU, FI, SE), country-level research found that the Commission Staff Working Document contained limited or no insights on gender equality or gender mainstreaming in the RRP. This may demonstrate some inconsistencies in the assessment process. The Staff Working Document for Luxembourg points out that the RRP did not contain a standalone section on gender equality. Nevertheless, the RRP was adopted. The Commission justified its decision by referring to the country's relatively good gender equality situation and the fact that the plan contained measures focusing on equal opportunities for all that could also implicitly include a gender aspect. This decision undermines its own requirement for the standalone explanation on gender equality.

5. Conclusions

The COVID-19 pandemic severely impacted the labour market situation of both women and men, but for women it aggravated pre-existing disadvantages

Employment rates significantly declined for both women and men in 2020, especially during the second quarter. Compared with men, women were more negatively affected by a decline in the hours of work and an increase in absences from work. By 2021, women's employment rates had been restored to 2019 levels or above in 19 out of the 27 EU countries, while women's working hours had been restored in only nine countries. Men's employment and working hours continued to lag behind pre-pandemic levels in most EU Member States. Before and throughout the pandemic, women were more likely to be unemployed or to work fewer hours than they wished. In 2020, women were more likely to move into economic inactivity, both from employment and unemployment, while women who were economically inactive were more likely than men to remain inactive. By the third quarter of 2021, inactivity rates went down to pre-pandemic levels.

The total effect of the crisis and discretionary policy measures on mean individual disposable incomes in 2020 was positive and more favourable to women, both those of working age and older women. In most EU countries, the 2020 labour market shock affected the individual disposable incomes of working age women to a lesser degree compared with men, while the effect of the discretionary policies implemented by EU governments to counteract the adverse impacts of the pandemic on disposable incomes was positive for both women and men of working age in almost all EU countries. This has resulted in a reduction in gender income inequality among the working age population in 14 EU Member States, compared with the no-COVID scenario. Across the EU as a whole, the ratio of female individual disposable incomes to those of men has increased from 73 % in the no-pandemic scenario to 74 % in the pandemic scenario with discretionary COVID-19 measures.

The total effect of the COVID-19 crisis and anti-COVID policy measures in 2020 was poverty-reducing for women and men

The COVID-19 labour market shock of 2020, without new policy interventions, would have resulted in an increase in poverty rate for both women and men of working age in the majority of EU countries. However, the effect of discretionary COVID-19 measures introduced in 2020 was either to reduce poverty rate or to maintain them at the same level among individuals of working age.

Gender gaps in individual disposable incomes are lower than gender gaps in market incomes in almost all EU countries

While in all countries, men of working age have significantly higher market incomes, they also pay considerably more in taxes. The gender gap in income from social transfers (including pensions) is smaller and in some EU countries women receive a higher share of social transfers than men. Predictably, the size of the gender gap in individual disposable incomes is driven by the size of the gender gap in market incomes.

While men benefitted more from the monetary compensation (MC) schemes, the impact of all COVID-related policies introduced in 2020 contributed to a reduction in the gender income gap among the working age population

At EU level, the relative contribution made by MC schemes to individual disposable incomes in 2020 amounted to 4 % for women of working age, and 6 % for men. This amounts to 22 % and 32 % of the income from pensions/social transfers received by the working age women and men, respectively. In most EU countries, the share of individual disposable incomes made up by MC schemes for men was larger than or similar to the corresponding share for women. The anti-crisis tax-benefit measures introduced by EU governments in 2020 were temporary in nature, hence their positive impacts on individual disposable incomes, poverty and gender income inequality are also likely to be temporary.

The gender equality provisions of the RRF framework fall short of the legal and policy commitments to gender equality by the EU and Member States

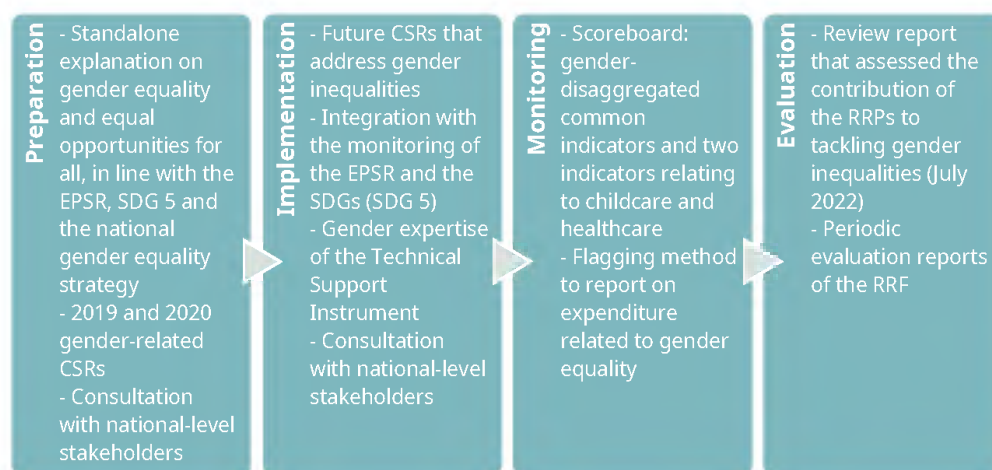
Even though tackling the adverse impacts of the crisis on women is a general objective of the RRF (Art. 4(1), Regulation (EU) 2021/241), its regulatory requirements in relation to gender equality are limited. The RRF Regulation come short with the regulatory and policy framework that set gender equality as a core value and a fundamental principle of the EU and enshrine the EU's obligation to promote equality between men and women in all of its activities.

The requirement for the RRFs to provide a standalone explanation describing how its RRF contributes to 'gender equality and equal opportunities for all and the mainstreaming of those objectives', does not establish a duty on the Member States to conduct gender mainstreaming in their RRFs and to include gender-targeted measures. Furthermore, due to late integration of this requirement into the drafting of the RRF Regulation, it largely failed to influence the adoption of gender mainstreaming and gender-targeted measures in many RRFs. Lastly, the RRF's approach to gender equality is minor compared with its focus on the green and digital transitions – and to some extent, compared with the gender-related requirements of other EU Funds.

Some RRF requirements could support further integration of gender equality into the RRF and the RRFs

In addition to the standalone explanation on gender equality, analysis of the RRF framework found other potential entry points, summarised by the four stages of the policy cycle in Figure 14. They provide opportunities for gender equality and gender mainstreaming to be integrated into the RRFs and the monitoring and evaluation of the RRF.

While the RRFs can be modified during the course of their implementation, particularly in the light of the impact on the EU of Russia's invasion of Ukraine (Report (EU) COM/2022/383 final), it is unclear to what extent the knowledge and data on gender equality gathered in the monitoring of the RRF will be used to revise the RRFs.

FIGURE 14. SUMMARY OF GENDER EQUALITY ENTRY POINTS INTO THE RRF AND THE RRP

Source: elaborated by the authors.

At national level, although Member States have put forward gender-targeted measures, gender equality rarely extends beyond the standalone explanation on gender equality

The Spanish and Italian RRP establish gender equality as a cross-cutting objective. This commitment was strengthened by the use of gender mainstreaming methods (e.g. *ex-ante* gender analysis, a gender equality marker or gender-responsive public procurement), together with a number of gender-relevant measures. A few other countries also used some gender mainstreaming tools, although gender mainstreaming is not fully institutionalised into their RRP.

Largely due to the late-added requirement relating to gender equality and gender mainstreaming in the RRF, the majority of Member States retrospectively identified measures with some potential to contribute to gender equality, and listed these in the standalone explanation. Moreover, country-level research reveals that in some RRP the potential impact of the introduced 'gender-relevant' measures on gender equality is not clearly defined. In other cases, the measures are designed in a non-gender-sensitive way, therefore their potential positive contribution to gender equality is questionable. Lastly, a gender perspective is largely missing from RRP's measures proposed under the digital and green pillars – thus risking an EU-funded non-gender-sensitive twin transition. Based on the analysis of the Commission Staff Working Documents and the Council decisions, gender equality did not play a significant role in the assessment of RRP. The focus on gender equality was either absent or insufficiently critical.

In many Member States, ministries of finance shaped the selection of measures on the basis of pre-existing economic priorities

Preparation and control of each country's RRP is generally located in the ministry of finance. It was found that the development of the RRP focused on economic priorities, which were rarely linked to gender equality. The limited capacity to adopt a gender perspective in the RRP was exacerbated by perceived insufficient EU level steering of the process, generally low internal expertise on gender equality within the ministries of finance and other ministries involved in the preparation of the RRP, and the often-weak gender mainstreaming and budgeting frameworks at national level, including a lack of sex-disaggregated data. Furthermore, RRP coordinating

bodies did not perceive the late-added requirements relating to gender equality and gender mainstreaming to be a priority within the RRF. These limitations were compounded by the limited involvement of governmental gender equality institutions and the lack of or insufficient public consultation with women's CSOs in the majority of Member States.

Member States prioritised reforms and investments related to promoting women's participation in the labour market

The focus on gender equality challenges in employment found in most RRP reflects the emphasis on the topic in the RRF Regulation, CSRs and the Commission's guidance documents. Among other measures, some Member States have introduced reforms to their pension systems, although their gender impact is not always acknowledged. Similarly, despite proposed investments in care infrastructure in many RRP, these are rarely linked to the objective of improving gender equality. Member States have also proposed measures to achieve better work-life balance, but these are mostly limited to improving formal childcare and long-term care facilities and services. Frequently, these measures set women's (re-)entry into the labour market as their ultimate goal, sidelining the importance of closing gender care gaps and transforming gender relations within the family. Although the prevention and elimination of gender-based violence have been recognised as a priority in many national gender equality strategies, only a few Member States included relevant measures in their RRP. While briefly mentioned in the Commission's guidance, the RRF Regulation remains silent about how the COVID-19 pandemic has put women at increased risk of GBV.

The lack of a sufficient tracking methodology in the RRF, and the fact that most Member States have not used gender budgeting tools, will prevent systematic assessment and monitoring of the budget allocated to gender equality in the RRP

The flagging method established by the Commission will allow only limited (qualitative) reporting of social measures with a focus on gender equality. Furthermore, the RRF does not provide an earmarked funding for gender equality. Apart from the gender equality markers found in the RRP of several countries, the research does not provide an evidence of the use of gender budgeting tools by Member States. Very often, the budgets of RRP are insufficiently disaggregated, making it very difficult to assess what budget allocations have been made to gender-relevant interventions, particularly within non-targeted measures. The ex-ante assessment of available budgetary information shows that the overall share of RRP budget planned to be allocated to measures having a focus on gender equality comprises only a minor fraction of the total budget (around 2%). Considering that the Member States are still implementing their plans and that measures not currently flagged may also have an impact on gender equality, it is too early to draw final conclusions on the real impact and expenditure on gender equality.

With regard to other gender mainstreaming methods, only a few Member States have committed to some form of gender-responsive public procurement. Monitoring and evaluation frameworks were under preparation in many Member States at the time of the country-level research, but there was little indication that a gender-responsive approach would be prioritised. Lastly, since the RRF Regulation does not specifically require the consultation of gender equality actors in the preparation and implementation of the RRP, most Member States do not plan to involve gender equality bodies or gender equality experts in the implementation and monitoring of their RRP.

6. Recommendations

Make gender equality a priority of the EU recovery from the COVID-19 crisis by complying with the EU dual approach to gender equality and the RRF's general objective of mitigating the adverse impacts of the crisis on women

Recommendations for the European Commission and Member States

- As part of all recovery and resilience efforts, apply the EU dual approach to gender equality based on gender mainstreaming and targeted actions, as established in the EU legal and policy obligations to gender equality and its international commitments (e.g. BPfA). Moreover, as defined in the EU Gender Equality Strategy, adopt an intersectional perspective in all their recovery policies.
- Prioritise the integration of a gender perspective into the implementation, monitoring and evaluation of the RRF and national Plans. To do so, the Commission and Member States could rely on EIGE's tools⁴⁷ and the knowledge built by EIGE in the assessment of other EU Funds (see EIGE, 2019a) and the impact of the pandemic on gender equality (see, for examples, EIGE, 2021a, 2021b, 2021c, 2022b), as well as knowledge from other national, EU and international institutions, academia and civil society, to inform the recovery and resilience measures.
- Ensure the complementarity and coordination of the RRF and the national RRFs with other EU funds to advance gender equality objectives, and optimise mechanisms for gender mainstreaming.
- Furthermore, incorporate a gender perspective into the 'twin transition' to guarantee it benefits women and men equally and ensure that no measure under the green or digital transitions exacerbates gender inequalities. This includes the current priorities to improve the EU's strategic energy independence, and the digital transformation pillars of the RRF.

Ensure that the implementation, monitoring and evaluation of the RRF and the national Plans adopts a gender equality perspective

Recommendations for EU institutions

- In the implementation of the RRF, expand the concept of gender equality beyond the framework of the EPSR, which primarily focuses on equal treatment and opportunities between women and men in the labour market. Understanding of gender equality could be aligned with the comprehensive policy objectives and key actions of the EU Gender Equality Strategy.
- Maximise the impact of the CSRs and of integration with the monitoring of the EPSR and the SDGs by identifying gender gaps and urging national reforms with a specific focus on gender equality (targeted actions). For this purpose, provide gender-specific CSRs where relevant, with explicit links between gender equality challenges and proposed clear and direct recommendations to the Member State level. Ensure that there is sufficient gender expertise to screen CSRs from a gender perspective, so that no recommendation has adverse effects on gender equality.

⁴⁷ See in particular EIGE's toolkits on Gender Impact Assessment, Gender Budgeting and Gender-responsive Public Procurement (<https://eige.europa.eu/gender-mainstreaming/toolkits>).

- During the monitoring of the RRF, encourage Member States to integrate gender and intersectional perspectives when amending milestones and targets.
- Gender-disaggregated data should be consistently displayed across the relevant indicators of the Recovery and Resilience Scoreboard. Gender disaggregation could also be considered with regard to data on enterprises (EIGE, 2019a) and dwellings (households) benefitting from the RRF. Moreover, gender-specific indicators could be introduced to monitor the targeted actions⁴⁸ proposed by Member States in their RRFs.
- Mainstream gender equality across the annual and evaluation reports. The Commission could also consider commissioning independent evaluation reports on the RRF and RRFs, focusing on gender equality.
- The Commission could develop guidelines to support Member States with gender-responsive planning, reporting and evaluation of their RRFs.
- Include a gender perspective in activities to support the implementation of the RRF and the RRFs, such as communication activities.

Recommendations for Member States

- In the implementation of gender-targeted reforms and investments, ensure that measures actually achieve their gender objectives and, where relevant, reach women (or other target groups relevant from a gender perspective) as the intended beneficiaries.
- For those measures that are yet to be implemented, carry out *ex-ante* gender impact assessments, and amend the measures to ensure they adopt a gender perspective in their objectives, expected results and beneficiaries.
- Based on solid evidence and analysis, thoroughly assess the impact of the proposed reforms and investments on gender equality, relying on EIGE's tools. Apply gender impact assessments to identify potential negative impacts and ensure compliance with the principle to 'do no significant harm' to gender equality. Amend measures that are found to have a negative impact on gender equality.
- Specifically, ensure that the reforms and investments in their RRFs for the green and digital transitions address existing gender gaps, and do not perpetuate gender inequalities. For example, ensure that women and men benefit equally from job creation, reskilling and upskilling programmes and climate change adaptation measures.
- Comply with the collection of gender-disaggregated data for the Scoreboard. Moreover, collect data disaggregated by sex and other relevant characteristics beyond the requirements of the common indicators, particularly in the monitoring of measures that target individuals.
- Overall, develop gender-responsive monitoring and evaluation frameworks and use the data and knowledge gathered in the monitoring and review process to amend reforms and redistribute funds as necessary to close any gender gaps identified.
- Consider setting up an RRF independent monitoring body composed of gender equality experts and civil society representatives with specific knowledge on gender equality and gender mainstreaming/budgeting, with the role of monitoring government work and providing advice and expertise to strengthen gender equality during the implementation of the RRFs.

⁴⁸ See EIGE's guidance on developing indicators to advance gender equality and expanding existing common indicators for EU Funds (<https://eige.europa.eu/gender-mainstreaming/toolkits/gender-budgeting/tool-6-developing-quantitative-and-qualitative-indicators-advancing-gender-equality>).

Integrate gender budgeting into the RRF, the RRP's' budgets, and throughout the EU budget and funds

Recommendations for the European Commission

- As part of the reporting and monitoring process, continue to analyse and publish on how the RRF contributes to advancing gender equality in the EU, both qualitatively and quantitatively.
- More concretely, closely monitor gender equality expenditure under the RRF. For this purpose, the Commission could develop a more refined methodology than the 'flagging method' for social measures.
- The methodology should be in line with standards to track gender related expenditure (e.g. OECD⁴⁹ and EIGE's⁵⁰), including the setting of clear minimum criteria for the attribution of scores and accounting for potential negative effects (a 'do no harm' principle to gender equality), to prevent overestimations of the funding under the RRF dedicated to gender equality.

Recommendations for Member States

- Within their national contexts, ensure that the process of allocating funds incorporates a gender perspective and targets improvements in gender equality, thus adopting mechanisms that support a gender-responsive approach to budgeting and public procurement. To do so, Member States could rely on EIGE's gender mainstreaming tools.
- Enhance the transparency and detail of their RRP's budget, with a view to allowing a gender analysis of expenditure dedicated to gender equality that is as granular as possible.

Ensure there is permanent and well-resourced gender expertise and enhance coordination, support and consultation with governmental gender equality bodies and non-governmental stakeholders

Recommendations for the European Commission

- Ensure that all technical assistance provided through the Technical Support Instrument (TSI) includes gender equality and gender mainstreaming/budgeting expertise and guidance. Through the TSI, proactively offer technical assistance to Member States in the area of gender mainstreaming/budgeting, in particular to those countries identified as lacking sufficient gender expertise and gender mainstreaming frameworks.
- Ensure that all events, consultation activities and forums organised within the context of the RRF and, more broadly, the EU recovery from COVID-19 and the twin transition, include the participation of gender experts.

Recommendations for Member States

- Ensure sufficient human resources and gender expertise in their ministries of finance, RRP coordinating bodies and implementing ministries – both through specific positions (gender

⁴⁹ OECD, *OECD DAC Gender Equality Policy Marker Handbook*, 2016 (<https://www.oecd.org/dac/gender-development/Handbook-OECD-DAC-Gender-Equality-Policy-Marker.pdf>).

⁵⁰ EIGE, Tool 8: Tracking Resource Allocations for Gender Equality in the EU Funds (<https://eige.europa.eu/gender-mainstreaming/toolkits/gender-budgeting/tool-8-tracking-resource-allocations-gender-equality-eu-funds>).

focal points/coordinators) and by providing gender training to all the administrators of measures.

- Establish or improve the involvement of government gender equality bodies in the implementation, monitoring and evaluation of RRP to ensure the well-informed and comprehensive inclusion of a gender perspective and gender equality concerns. The gender equality bodies must be sufficiently funded and staffed to ensure they have adequate resources to carry out such tasks.
- During the implementation of measures, consult relevant gender equality stakeholders such as women's organisations, civil society representatives, gender experts and direct beneficiaries, and incorporate their concerns as far as is possible. Technical assistance funding should be made available to build the capacity of stakeholders and CSOs to ensure they have the means to fully participate in all stages of the process.
- In order to cooperate with governmental and independent gender equality bodies and non-governmental stakeholders, Member States could build on the requirements, arrangements and experiences gained in the implementation of the EU Cohesion funds.
- Commission independent gender experts to advise, monitor and evaluate all measures and activities, and to carry out gender impact assessments of their RRP.

Apply a gender perspective in assessing the effectiveness of tax-benefit policies in order to provide an evidence base for the design and implementation of effective tax-benefit policies in times of crises

Recommendations for Member States

- Ensure that national public policies aimed at mitigating the adverse impacts of economic crises account for the existence of intra-household inequality and assess these policies using both household-level and individual-level information, e.g. gender-sensitive measures of disposable income, such as the one adopted in this study.
- Adopt a gender-sensitive design towards existing tax-benefit policies. Currently, many social transfers still target households (families, fiscal units) and some individual benefits may also be conditioned by household resources. This conceals gender asymmetries within the household, and may reinforce existing gender inequalities.
- Conduct gender assessments of the economic outcomes of the crisis and anti-crisis policies over the short, medium and long run and use results of these assessments by integrating them into the recovery policymaking efforts.
- Use the policymaking experience gathered during the most critical times of the COVID-19 pandemic and lockdowns to develop robust and more inclusive social protection systems. The positive policy innovations of this period include monetary compensation (MC) schemes for employees in countries that have no tradition of their use; changes to eligibility for coverage to include non-standard workers; and the widespread development of schemes for the self-employed, who have often been excluded from access to unemployment support.
- In the design of tax transfer policies, move away from targeting solely normative workers (predominantly men) and ignoring the gendered division of paid and unpaid work, and acknowledge the existence of non-standard employment and caregiving responsibilities in the design of gender-sensitive support schemes.
- Analyse further the impacts of withdrawing COVID-related government support (e.g. MC schemes) on workers who have benefitted from it. In particular, non-standard workers (predominantly women) may be more vulnerable to redundancies, since the MC schemes

no longer support them. Such impacts can be assessed in the future by analysing rates of employment over time by gender and contract type.

- Utilise the COVID-induced changes to promote gender equality. Continue changing social norms around care workers as essential workers and improve their working conditions. Supporting the development and uptake of adequately organised teleworking among both women and men is another opportunity to tackle gender inequalities.

Recommendations for EU and national statistical agencies and researchers

- There is an urgent need to shift from collecting household-level data to providing individual-level information on income components received and transfers made by and to individuals. To assess the true level of gender income inequality, intra-household inequality must be accounted for, thus challenging conventional assumptions of complete income pooling and equal sharing of resources within the household. Such a conceptualisation is now widely considered inappropriate in academic research.

References

Alon, T., et al. (2020), *The impact of COVID-19 on gender equality*, National Bureau of Economic Research (<https://www.nber.org/papers/w26947>).

Arenas-Arroyo, E., et al. (2021), 'Intimate partner violence under forced cohabitation and economic stress: Evidence from the COVID-19 pandemic', *Journal of Public Economics*, Vol. 194, No 104350 (<https://doi.org/10.1016/j.jpubeco.2020.104350>).

Avram, S. and Popova, D. (2022), 'Do taxes and transfers reduce gender income inequality? Evidence from eight European welfare states'. *Social Science Research*, Vol. 102., No 102644 (<https://doi.org/10.1016/j.ssresearch.2021.102644>).

Avram, S., et al. (2016), 'Accounting for gender differences in the distributional effects of tax and benefit policy changes', *EUROMOD Working Papers*, No EM7/16, EUROMOD at the Institute for Social and Economic Research (<https://doi.org/10.13140/RG.2.2.28208.25603>).

Bastos, A., et al. (2009), 'Women and poverty: A gender-sensitive approach', *The Journal of Socio-Economics*, Vol. 38, No 5, pp.764-778 (<https://doi.org/10.1016/j.socsec.2009.03.008>).

Bennet, F. (2013), 'Researching within-household distribution: Overview, developments, debates, and methodological challenges', *Journal of Marriage and Family*, Vol. 75, No 3, pp. 582-597 (<https://doi.org/10.1111/jomf.12020>).

Blau, F. D. and Kahn, L. M. (2017), 'The gender wage gap: Extent, trends, and explanations', *Journal of Economic Literature*, Vol. 55, No 3, pp. 789-865 (<https://doi.org/10.1257/jel.20160995>).

Bonke, J. (2015), 'Pooling of income and sharing of consumption within households', *Review of Economics of the Household*, Vol. 13, No 1, pp. 73-93 (<https://doi.org/10.1007/s11150-013-9184-y>).

Brady, D. and Burroway, R. (2012), 'Targeting, universalism, and single-mother poverty: A multilevel analysis across 18 affluent democracies', *Demography*, Vol. 49, No 2, pp. 719-746 (<https://doi.org/10.1007/s13524-012-0094-z>).

Budig, M. and England, P. (2001), 'The wage penalty for motherhood', *American Sociological Review*, Vol. 66, pp. 204-225 (<https://doi.org/10.2307/2657415>).

Cantillon, S. (2013), 'Measuring differences in living standards within households', *Journal of Marriage and Family*, Vol. 75, No 3, pp. 598-610 (<https://doi.org/10.1111/jomf.12023>).

CEPS (2021), 'Steering and monitoring the recovery and resilience plans: Reading between the lines', *Recovery and Resilience Reflection Papers*, No. 2, Centre for European Policy Studies (<https://www.ceps.eu/ceps-publications/steering-and-monitoring/>).

Christl, M., et al. (2022), 'Monetary compensation schemes during the COVID-19 pandemic: Implications for household incomes, liquidity constraints and consumption across the EU', *JRC*

Working Papers on Taxation and Structural Reforms, No JRC128996 (https://joint-research-centre.ec.europa.eu/publications/monetary-compensation-schemes-during-covid-19-pandemic_en).

Christopher, K., et al. (2002), 'The gender gap in poverty in modern nations: Single motherhood, the market, and the state', *Sociological Perspectives*, Vol. 45, No 3, pp. 219-242 (<https://doi.org/10.1525/sop.2002.45.3.219>).

Cibin, R., et al. (2022), *Summary report on mapping cycle 2*, Resistiré (https://zenodo.org/record/6536060#.Y8_ijMIBxGP).

Cook, R. and Grimshaw, D. (2021), 'A gendered lens on COVID-19 employment and social policies in Europe', *European Societies*, Vol. 23, No sup1, pp. S215-S227 (<https://doi.org/10.1080/14616696.2020.1822538>).

De Henau, J. and Himmelweit, S. (2020). 'Stimulating OECD economies post-Covid by investing in care', IKD Working Papers, No 85, Innovation Knowledge and Development Research Centre (<https://www.open.ac.uk/ikd/publications/working-papers/85>).

Doorley, K. and Keane, C. (2020). 'Tax-benefit systems and the gender gap in income', IZA Discussion Papers, No. 13786, Institute of Labor Economics (IZA) (<https://www.iza.org/publications/dp/13786/tax-benefit-systems-and-the-gender-gap-in-income>).

Doorley, K., et al. (2021). 'The gender gap in income and the COVID-19 pandemic', IZA Discussion Papers, No. 14360, Institute of Labor Economics (IZA) (<https://www.iza.org/publications/dp/14360/the-gender-gap-in-income-and-the-covid-19-pandemic>).

EEB and WECF (2021), *Why the European Green Deal needs ecofeminism: Moving from gender-blind to gender-transformative environmental policies* (<https://eeb.org/library/why-the-european-green-deal-needs-ecofeminism/>).

EIGE (n.d.), *What is gender mainstreaming* (<https://eige.europa.eu/gender-mainstreaming/what-is-gender-mainstreaming>)

EIGE (2019a), *Gender budgeting. Mainstreaming gender into the EU budget and macroeconomic policy framework*, Publications Office of the European Union, Luxembourg (<https://eige.europa.eu/publications/gender-budgeting-mainstreaming-gender-eu-budget-and-macroeconomic-policy-framework>).

EIGE (2019b), *Grey literature on entrepreneurship*, Publications Office of the European Union, Luxembourg (<https://eige.europa.eu/publications/grey-literature-entrepreneurship>).

EIGE (2020), *Gender Equality Index 2020: Digitalisation and the future of work*, Publications Office of the European Union, Luxembourg (<https://eige.europa.eu/publications/gender-equality-index-2020-report>)

EIGE (2021a), *The Covid-19 pandemic and intimate partner violence against women in the EU*, Publications Office of the European Union, Luxembourg (<https://eige.europa.eu/publications/covid-19-pandemic-and-intimate-partner-violence-against-women-eu>)

EIGE (2021b), *Gender equality and the socio-economic impact of the COVID-19 pandemic*, Publications Office of the European Union, Luxembourg (<https://eige.europa.eu/publications/gender-equality-and-socio-economic-impact-covid-19-pandemic>).

EIGE (2021c), *Gender Equality Index 2021: Health*, Publications Office of the European Union, Luxembourg (<https://eige.europa.eu/publications/gender-equality-index-2021-health>).

EIGE (2022a), *Gender Equality Index 2022: The COVID-19 pandemic and care*, Publications Office of the European Union, Luxembourg (<https://eige.europa.eu/publications/gender-equality-index-2022-covid-19-pandemic-and-care>).

EIGE (2022b), *Young women and men in the aftermath of the COVID-19 pandemic*, Publications Office of the European Union, Luxembourg (<https://eige.europa.eu/publications/young-women-and-men-aftermath-covid-19-pandemic>).

EIGE (2022c), *Gender Budgeting: Step-by-step toolkit (Re-edition of the original 2020 toolkit including Tool 8)*, Publications Office of the European Union, Luxembourg (<https://eige.europa.eu/publications/gender-budgeting-step-step-toolkit>).

EIGE (2023), *The pathway to progress: strengthening effective structures for gender equality and gender mainstreaming in the EU*, Publications Office of the European Union, Luxembourg (<https://eige.europa.eu/publications/pathway-progress-strengthening-effective-structures-gender-equality-and-gender-mainstreaming-eu>).

Elomäki, A. and Kantola, J. (2021), 'How the European Parliament worked gender equality into the EU pandemic response', *The Loop: ECPR's Political Science Blog* (<https://theloop.ecpr.eu/how-the-european-parliament-worked-gender-equality-into-the-eu-pandemic-response/>)

EPRS (2021), *Country specific recommendations and Recovery and Resilience Plans: Thematic overview on gender-related issues*, European Parliament ([https://www.europarl.europa.eu/thinktank/en/document/IPOL_IDA\(2021\)689470](https://www.europarl.europa.eu/thinktank/en/document/IPOL_IDA(2021)689470)).

European Commission (2021a), *Commission staff working document Guidance to Member States recovery and resilience plans*, European Union (https://commission.europa.eu/document/7c55aadf-6b8d-4d9c-a930-bc7ef8656de1_en).

European Commission (2021b), *The European Pillar of Social Rights Action Plan*, European Union (<https://op.europa.eu/webpub/empl/european-pillar-of-social-rights/en/>)

European Commission (2021c), *Technical Support Instrument: Flagships support projects*, European Union.

FEMM Committee (2020), *Position in the form of Amendments of the Committee on Women's Rights and Gender Equality* (14.9.2020) (https://www.europarl.europa.eu/doceo/document/A-9-2020-0214_EN.html#title8).

FEMM Committee (2021a, 16 March), *Applying gender mainstreaming in the EU recovery package* [Workshop] (<https://www.europarl.europa.eu/committees/en/workshop-on-gender-mainstreaming-in-the-product-details/20210311WKS03341>) .

FEMM Committee (2021b), *Gender equality: Economic value of care from the perspective of the applicable EU funds* (PE 694.784) ([https://www.europarl.europa.eu/thinktank/en/document/IPOL_STU\(2021\)694784](https://www.europarl.europa.eu/thinktank/en/document/IPOL_STU(2021)694784)).

Gordon, L. (1990), *Women, the state, and welfare*, University of Wisconsin Press, Madison.

Gornick, J. C. (2004), 'Women's economic outcomes, gender inequality and public policy: Findings from the Luxembourg Income Study', *Socio-Economic Review*, Vol. 2, No 2, pp. 213-238 (<https://doi.org/10.1093/soceco/2.2.213>).

Grown, C. and Valodia, I. (2010), *Taxation and gender equity: A comparative analysis of direct and indirect taxes in developing and developed countries*, Routledge, London and New York.

Harkness, S. and Waldfogel, J. (2003), 'The family gap in pay: Evidence from seven industrialized countries', *Research in Labor Economics*, Vol. 22, pp. 369-414 ([https://doi.org/10.1016/S0147-9121\(03\)22012-4](https://doi.org/10.1016/S0147-9121(03)22012-4)).

Heinrich Böll Foundation (2021), *A missed opportunity? Gender equality and green spending in the EU's recovery and resilience plan* (<https://eu.boell.org/en/2021/06/25/missed-opportunity-gender-equality-and-green-spending-eus-recovery-and-resilience-plan>).

Himmelweit, S., et al. (2013), 'Sharing of resources within the family and the economics of household decision making', *Journal of Marriage and Family*, Vol. 75, No 3, pp. 625-639 (<https://doi.org/10.1111/jomf.12032>).

Instituto de las mujeres (2021), 'Guías para incorporar la perspectiva de género en las actuaciones financiadas en el marco del Plan de Recuperación, Transformación y Resiliencia', (<https://www.igualdadnlaempresa.es/actualidad/en-destacado/docs/Guia.PerspectivaDeGenero.PRTR.WEB.pdf>).

Klatzer, E. and Rinaldi, A. (2020), *"#nextGenerationEU" leaves women behind: Gender impact assessment of the European Commission proposals for the EU Recovery Plan* (https://alexandrageese.eu/wp-content/uploads/2020/07/Gender-Impact-Assessment-NextGenerationEU_Klatzer_Rinaldi_2020.pdf).

Kourti, A., et al. (2021), 'Domestic violence during the COVID-19 pandemic: A systematic review', *Trauma, Violence & Abuse*, Advance online publication (<https://doi.org/10.1177/15248380211038690>).

Lewis, J. (1993), *Women and social policies in Europe: Work, family and the state*, Edward Elgar.

Lundberg, S. and Pollak, R. A. (1996), 'Bargaining and distribution in marriage', *Journal of Economic Perspectives*, Vol. 10, No 4, pp.139-158, (<https://doi.org/10.1257/jep.10.4.139>).

Mandel, H. and Semyonov, M. (2005), 'Family policies, wage structures, and gender gaps: sources of earnings inequality in 20 countries', *American Sociological Review*, Vol. 70, No 6 pp. 949-967 (<https://doi.org/10.1177/000312240507000604>).

Meulders, D. and O'Dorchai, S. P. (2010), 'Revisiting poverty measures towards individualisation', *DULBEA Working Papers*, No 10-03. Universite Libre de Bruxelles (<https://doi.org/10.25071/1874-6322.26084>).

Ministry of Welfare (2022), *Vadlinijas HP ieviešanai un uzraudzībai [Guidelines for the management and implementation of the horizontal principle]*.

National Women's Council (2021), *Submission to the Department of Taoiseach on Ireland's National Recovery and Resilience Programme* (https://www.nwci.ie/learn/publication/submission_to_department_of_the_taoiseach_on_ireland_s_national_recovery_and).

OECD (2016), *Handbook on the OECD-DAC gender equality policy marker*, OECD Publishing, Paris (<https://www.oecd.org/dac/gender-development/Handbook-OECD-DAC-Gender-Equality-Policy-Marker.pdf>).

OECD (2017), *The pursuit of gender equality: An uphill battle*. OECD Publishing, Paris (<https://doi.org/10.1787/9789264281318-en>).

Olivetti, C. and Petrongolo, B. (2016), 'The evolution of gender gaps in industrialized countries', *Annual Review of Economics*, Vol. 8, No 1, pp. 405-434 (<https://doi.org/10.1146/annurev-economics-080614-115329>).

Ombudsperson for Gender Equality (2021), *Nacionalni plan oporavka i otpornosti 2021.-2026. (Sažetak nacrtu Plana) - mišljenje i primjedbe Pravobraniteljice*.

Pahl, J. (1983), 'The allocation of money and the structuring of inequality within marriage', *The Sociological Review*, Vol. 31, No 2, pp. 237-262 (<https://doi.org/10.1111/j.1467-954X.1983.tb00389.x>).

Pahl, J. (2005), 'Individualisation of couple finances: Who pays for the children?', *Social Policy & Society*, Vol. 4, No 4, pp. 381-391 (<https://doi.org/10.1017/S1474746405002575>).

Paulus, A. and Tasseva, I. V. (2020), 'Europe through the crisis: Discretionary policy changes and automatic stabilisers', *Oxford Bulletin of Economics and Statistics*, Vol. 82, No 4, pp. 864-888 (<https://doi.org/10.1111/obes.12354>).

Ponthieux, S. and Meurs, D. (2015), 'Gender inequality', in: Atkinson, A. B. and Bourguignon, F. (eds.), *Handbook of income distribution*, Vol. 2A, Elsevier.

Rubery, J. and Grimshaw, D. (2014), 'The 40-year pursuit of equal pay: A case of constantly moving goalposts', *Cambridge Journal of Economics*, Vol. 39, No 2, pp. 319-343. (<https://doi.org/10.1093/cje/beu053>)

Sainsbury, D. (1999), *Gender and welfare state regimes*. Oxford University Press, Oxford.

Sigle-Rushton, W. and Waldfogel, J. (2007), 'Motherhood and women's earnings in Anglo-American, continental European and Nordic countries', *Feminist Economics*, Vol. 13, No 2, pp. 55-91 (<https://doi.org/10.1080/13545700601184849>).

State General Accounting Office and Treasury Department of the Ministry of Economy and Finance (2021), *Le diseguaglianze di genere in Italia e il potenziale contributo del Piano Nazionale di Ripresa e Resilienza per ridurre* (https://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Comunicazione/Workshop-e-convegni/Seminario_Il_Piano_Nazionale_di_Ripresa_e_Resilienza_e_le_diseguaglianze_di_genere/PNRR-GM-ex-ante.pdf).

Sutherland, H. and Figari, F. (2013), 'EUROMOD: the European Union tax-benefit microsimulation model', *EUROMOD Working Papers*, No EM8/13, Institute for Social and Economic Research (ISER) (<http://hdl.handle.net/10419/91644>).

United Nations (2020), *Policy brief: The impact of COVID-19 on women* (www.un.org/sexualviolenceinconflict/wp-content/uploads/2020/06/report/policy-brief-the-impact-of-covid-19-on-women/policy-brief-the-impact-of-covid-19-on-women-en-1.pdf).

United Nations General Assembly (2015), *Transforming our world: the 2030 Agenda for Sustainable Development Resolution* (<https://sdgs.un.org/2030agenda>).

Vanhercke, B., et al. (2021), 'From the European Semester to the Recovery and Resilience Facility: Some social actors are (not) resurfacing', *ETUI Working Papers*, No 2021.13, ETUI (<https://www.etui.org/publications/european-semester-recovery-and-resilience-facility>).

WHO (2020), *Gender and COVID-19: Advocacy brief* (https://www.who.int/publications/i/item/WHO-2019-nCoV-Advocacy_brief-Gender-2020.1).

Annexes

Annex 1. Additional figures and tables on the COVID-19 effects on gender inequality in the labour market (Chapter 1)

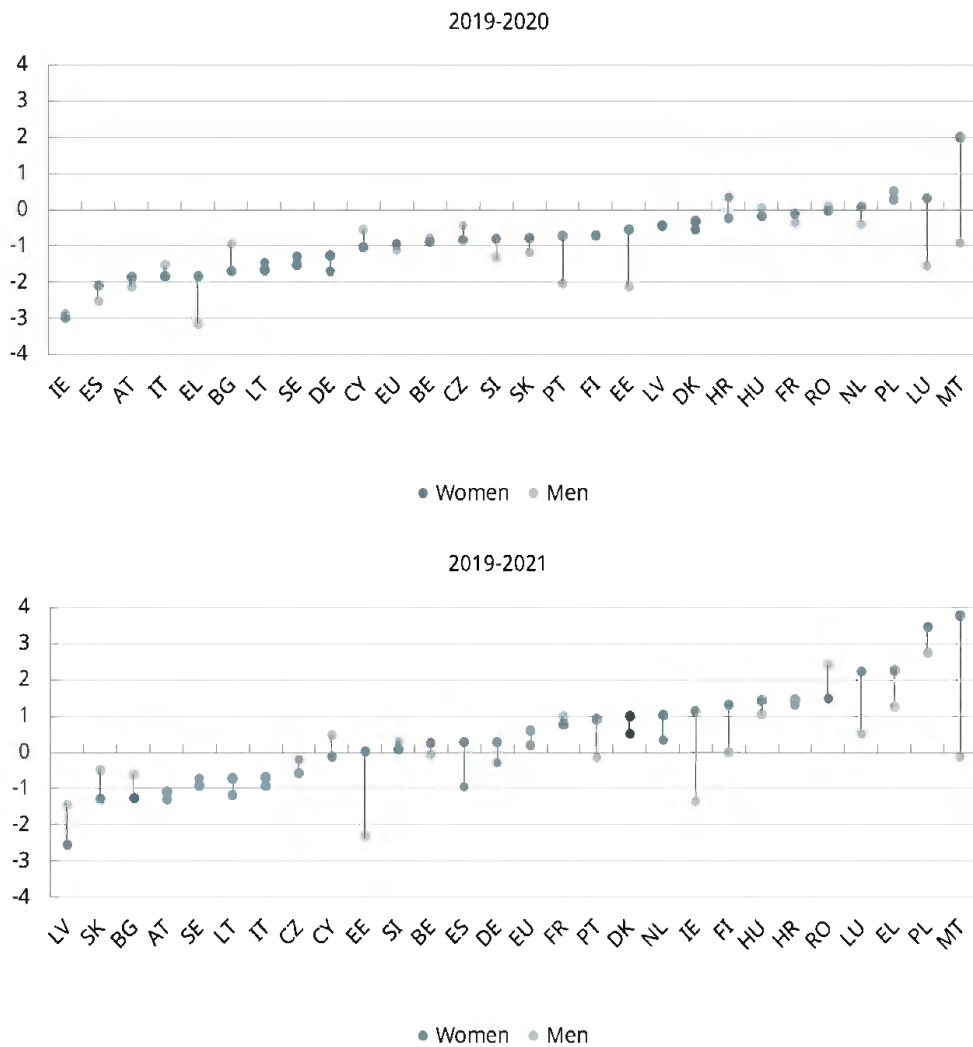
TABLE A 1. CHANGES IN EMPLOYMENT BETWEEN 2019-2020 AND 2019-2021 IN THE EU, BY SEX AND ECONOMIC SECTOR

	Share of women (%), 2019	Change 2019 to 2020 (%)		Change 2019 to 2021 (%)	
		Women	Men	Women	Men
Total - all NACE activities	46.1	-1.6	-1.5	-0.5	-1.4
Agriculture, forestry and fishing	33.3	-3.5	-1.6	-17.2	-8.9
Mining and quarrying	13.1	7.4	1.1	3.7	-6.2
Manufacturing	30.1	-2.2	-0.7	-1.7	-2.1
Electricity, gas, steam and air conditioning supply	25.1	6.0	2.4	17.0	2.3
Water supply; sewerage, waste management and remediation activities	21.7	-3.8	0.6	-0.4	0.7
Construction	9.6	-2.8	-4.1	4.9	-3.0
Wholesale and retail trade; repair of motor vehicles and motorcycles	49.0	-1.8	-4.9	-1.1	-3.0
Transportation and storage	22.5	-4.9	-3.7	-1.6	-2.0
Accommodation and food service activities	54.0	14.0	-11.5	-17.6	-15.7
Information and communication	30.3	7.0	8.0	15.4	14.2
Financial and insurance activities	53.0	2.3	3.5	4.6	5.3
Real estate activities	52.0	5.1	7.9	9.7	11.5
Professional, scientific and technical activities	49.3	0.2	-1.7	3.1	1.4
Administrative and support service activities	49.0	-8.4	-8.2	-7.5	-5.8
Public administration and defence; compulsory social security	48.0	9.1	2.7	7.5	1.7
Education	72.6	-1.2	1.7	2.2	2.2
Human health and social work activities	78.6	-0.9	0.2	1.9	2.6
Arts, entertainment and recreation	48.5	-5.2	-5.2	-4.9	-8.5
Other service activities	67.3	2.0	17.2	5.4	20.3
Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	88.9	12.6	-9.3	-13.7	-7.1
Activities of extraterritorial organisations and bodies	54.2	-12.5	-4.9	-9.4	7.2

Source: Calculated using Eurostat data, LFS [LFSQ_EGAN2]. Data extracted on 18/04/2022.

Note: Seasonally adjusted data. Break in time series in 2021 due to updated labour status definitions. Employment as percentage of the population aged 15 to 64 years.

FIGURE A 1. CHANGES IN EMPLOYMENT RATE BETWEEN 2019-2020 AND 2019-2021 AS A PERCENTAGE POINT, BY SEX AND COUNTRY

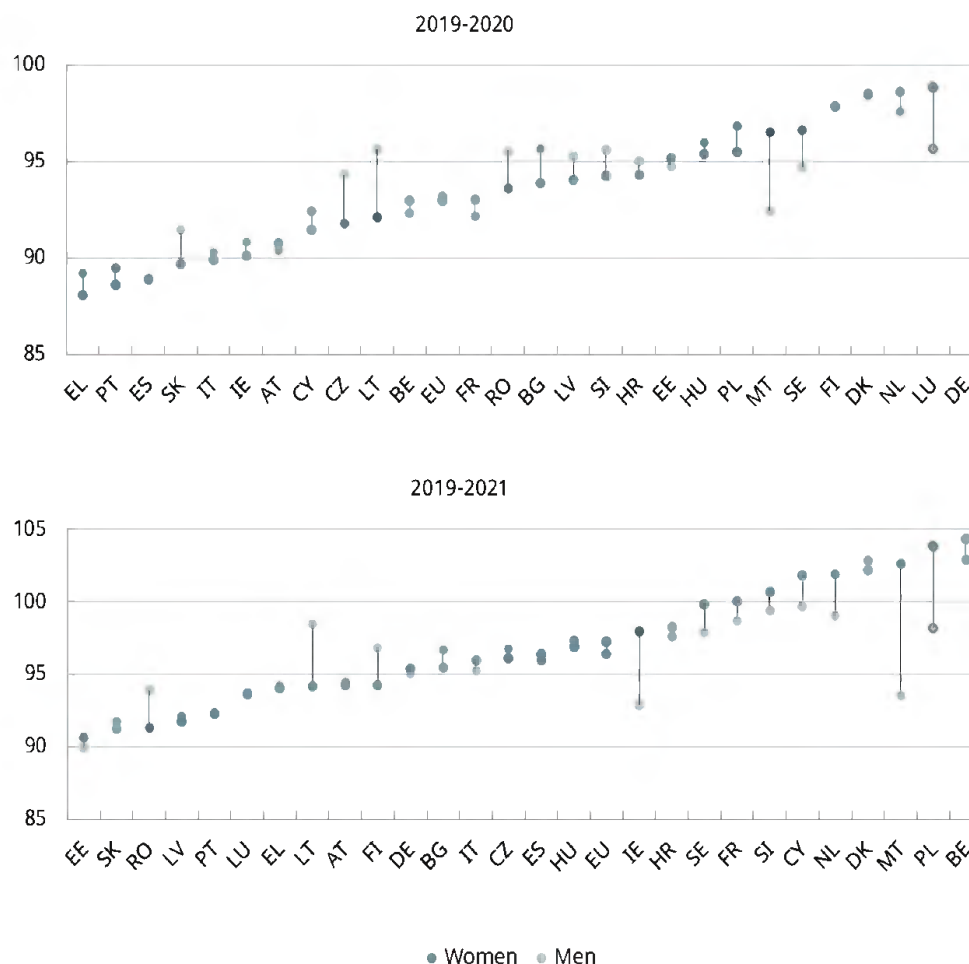


Source: Calculated using Eurostat data, LFS [LFSI_EMP_Q]. Data extracted on 18/04/2022.

Notes: Employment rate is measured as percent of the population aged 20 to 64 years.

Countries are sorted in the ascending order of the changes in the female employment rate.

FIGURE A 2. INDEX OF TOTAL HOURS WORKED IN THE MAIN JOB (2019=100%), BY SEX AND COUNTRY

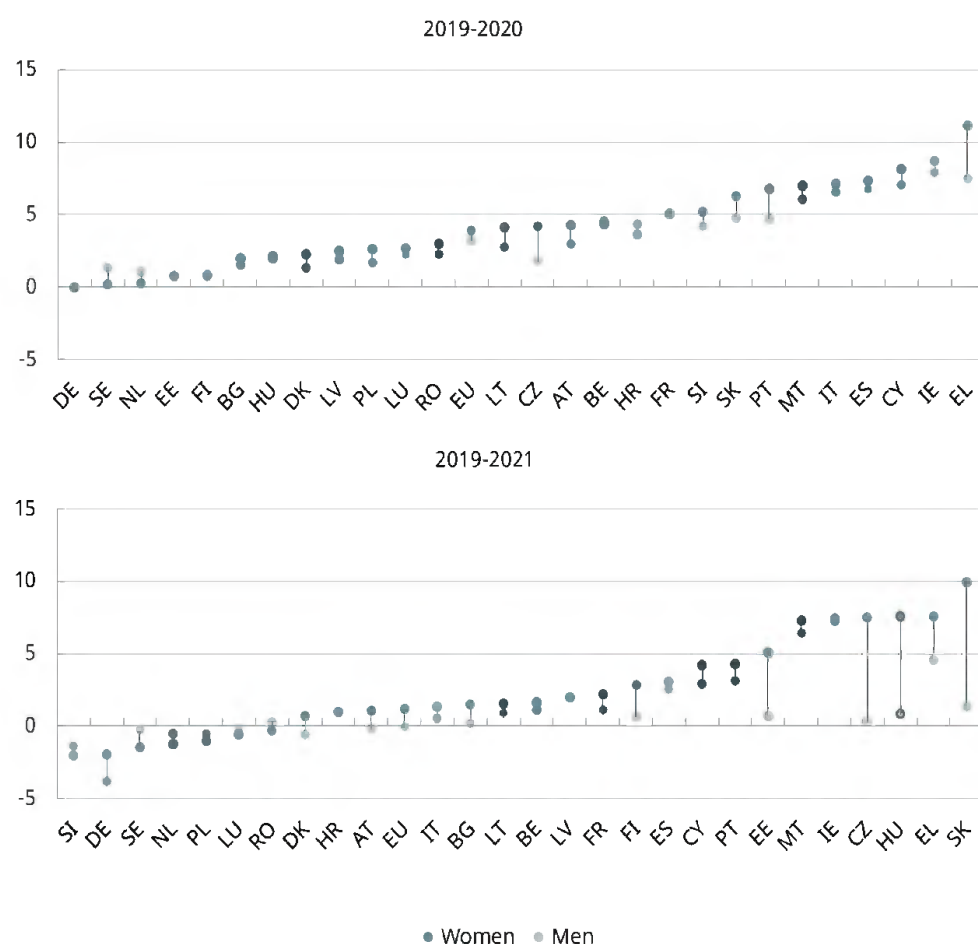


Source: Calculated using Eurostat data, LFS [LFSI_AHW_Q]. Data extracted on 18/04/2022.

Note: Seasonally adjusted data. Index of total actual hours worked in the main job shows the annual change in the total actual hours of work compared to the actual working hours in 2019, for the population aged 20 to 64 years. Estimates for Germany for 2020 are not available.

Countries are sorted in the ascending order of the index for women.

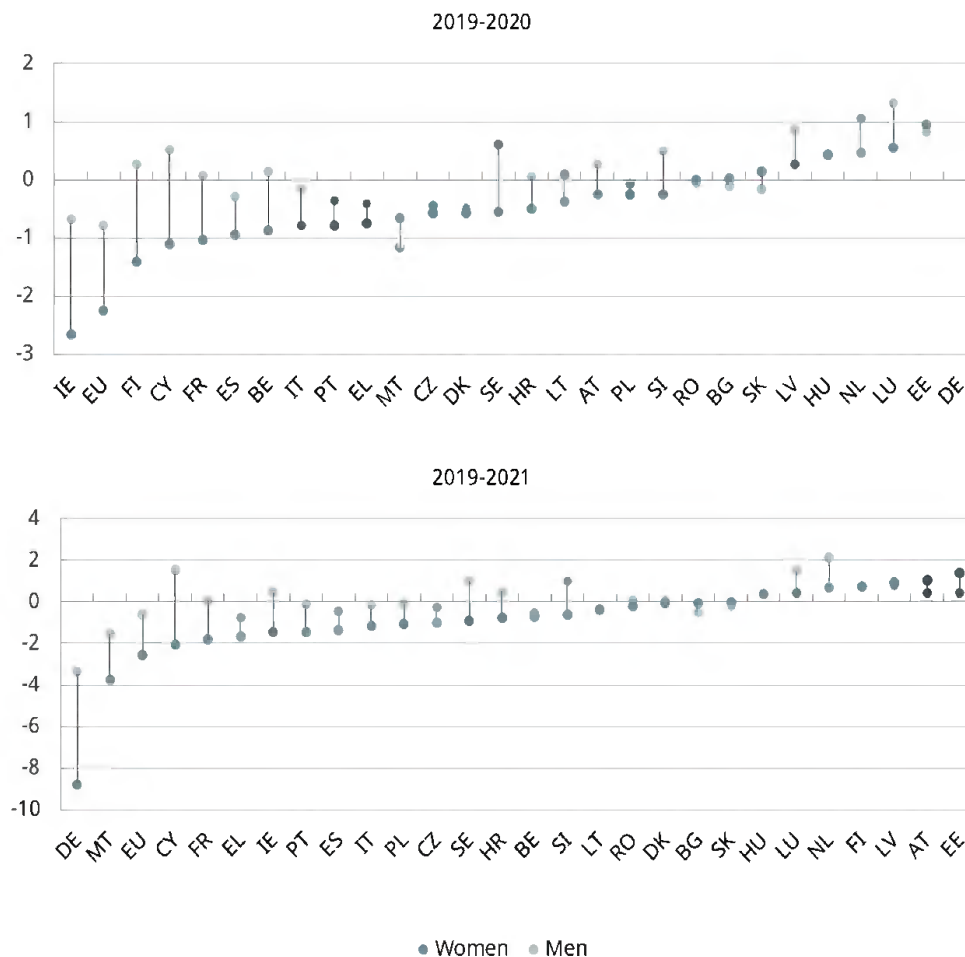
FIGURE A 3. CHANGES IN TOTAL ABSENCES FROM WORK BETWEEN 2019-2020 AND 2019-2021 AS A PERCENTAGE POINT, BY SEX AND COUNTRY



Source: Calculated using Eurostat data, LFS [LFSI_ABT_Q]. Data extracted on 18/04/2022.

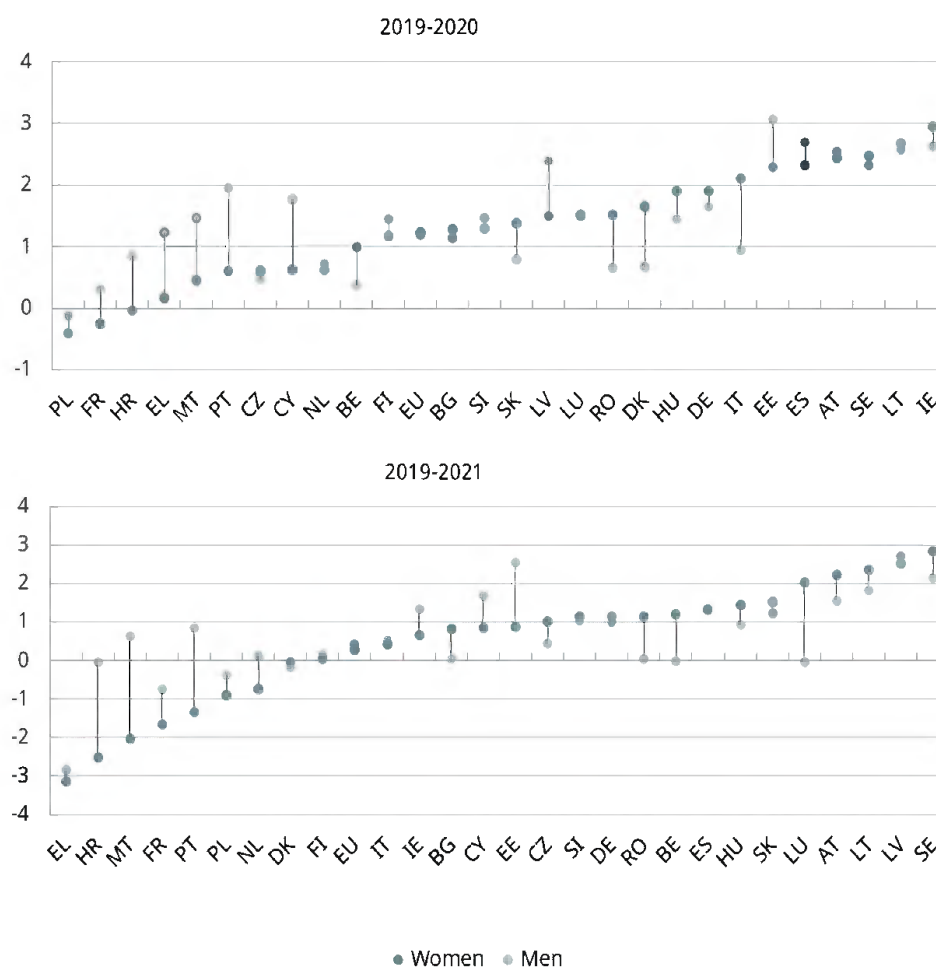
Note: Seasonally adjusted data. Total absence from work refers to the number of people absent from work expressed as a percentage of the employed population aged 20-64 years. Note that persons absent from work are considered as employed if there is a formal attachment to the job (e.g. the continued receipt of wages) and an assurance of a return to work. Persons can be absent from work due to a number of reasons, among which holidays, own illness, and temporary lay-offs. Countries are sorted in the ascending order of the percentage of absences from work among women.

FIGURE A 4. CHANGES IN THE SHARE OF PART-TIME EMPLOYMENT BETWEEN 2019-2020 AND 2019-2021 AS A PERCENTAGE POINT, BY SEX AND COUNTRY



Source: Calculated using Eurostat data, LFS [LFSI_PT_Q]. Data extracted on 18/04/2022.
 Note: Seasonally adjusted data. Part-time workers are employed persons not working full time, as percent of population aged 20-64 years. The distinction between full-time and part-time work is generally based on a spontaneous response by the respondent. Temporary contracts refer to employees with a limited duration job/contract, as percent of population aged 20-64 years. Data for Germany is missing in 2020. Countries are sorted in the ascending order of the changes in part-time employment for women.

FIGURE A 5. CHANGES IN THE LABOUR MARKET SLACK BETWEEN 2019-2020 AND 2019-2021 AS A PERCENTAGE POINT, BY SEX AND COUNTRY

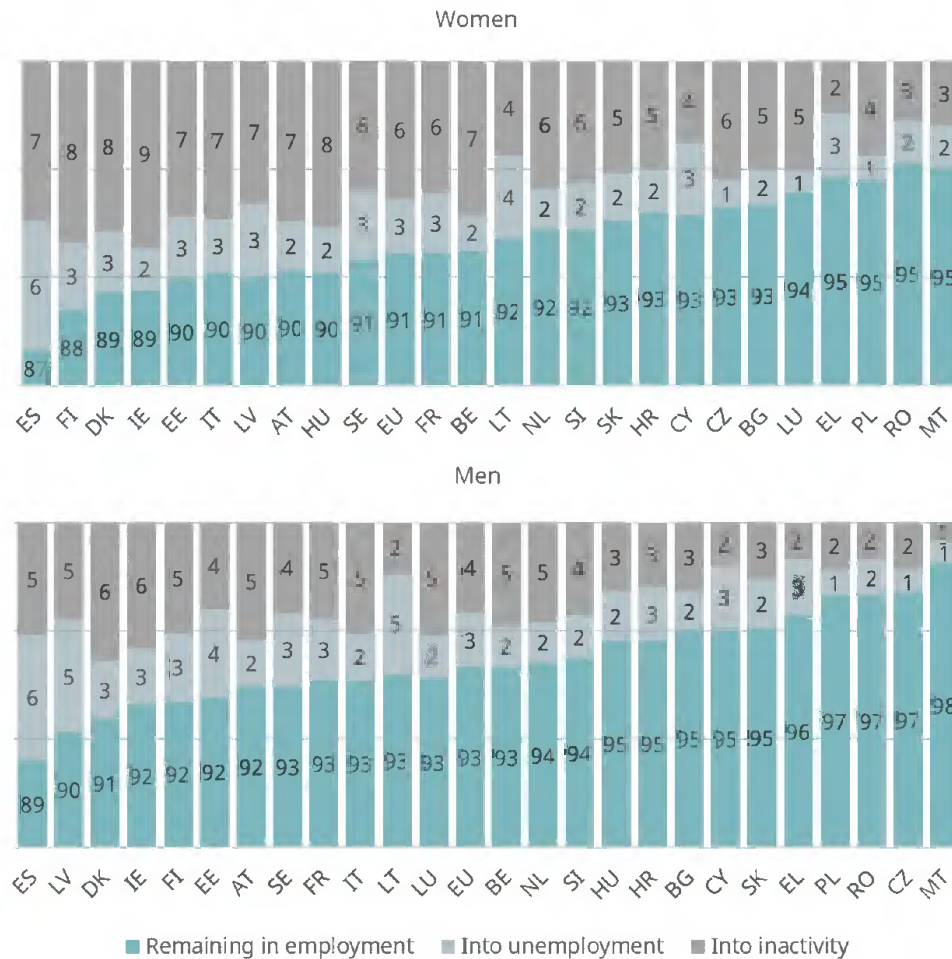


Source: Calculated using Eurostat data, LFS [LFSI_SLA_Q]. Data extracted on 18/04/2022.

Note: Seasonally adjusted data. Labour market slack shows the total sum of all unmet employment demands of the population aged 20-64 years.

Countries are sorted in the ascending order of the changes in the labour market slack for women.

FIGURE A 6. TRANSITIONS OUT OF EMPLOYMENT BETWEEN 2019 AND 2020 (%), BY SEX AND COUNTRY



Source: Calculated using Eurostat data, LFS [LFSI_LONG_A]. Data extracted on 28/02/2022.

Note: Transition rates between two labour market states are calculated as the share of a transition in % of the labour market status in the initial quarter/year, for individuals aged 15-74 years in both periods. For instance, the transition rate for the flow between unemployment to employment (U_E) is calculated as: $U_E / (\text{unemployment of initial period}) * 100$.

Data for Germany and Portugal are not available.

Annex 2. The approach to the assessment of the gendered impacts of the COVID-19 crisis and policy response using EUROMOD (Chapter 2)

Existing evidence on the gendered impacts of public policies

Previous work on gender inequality in advanced countries identified the manifold disadvantages that women face in the labour market in terms of participation, employment and earnings compared to men (Blau & Kahn, 2017; OECD, 2017; Olivetti & Petrongolo, 2016). The 'motherhood penalty' and low wages in care related jobs (and other jobs with high shares of women) are considered as the most important factors behind women's lower wages (Budig & England, 2001; Harkness & Waldfogel, 2003; Mandel & Semyonov, 2005; Rubery & Grimshaw, 2014; Sigle-Rushton & Waldfogel, 2007). The tax-benefit system cushions the gender earnings gap by redistributing between men and women, both through the direct income it provides (or withdraws) and through the work incentives it generates (Gornick, 2004; Grown & Valodia, 2010; Ponthieux & Meurs, 2015). Higher earnings result in higher taxes for men, while shorter contribution histories and lower earnings for women usually result in lower entitlements to contributory benefits such as pensions. At the same time, lower income makes women more dependent on means-tested benefits, while their care responsibilities make them more dependent on public services. The feminist comparative welfare state research (Gordon, 1990; Lewis, 1993; Sainsbury, 1999) highlights substantial differences in the institutional design of welfare state policies across Europe. In turn, these institutional differences result in different outcomes in terms of gender inequality. The comparison of relevant institutional characteristics of policies and their outcomes in terms of gender gaps in earnings and disposable incomes can help to interpret these differences.

The evidence on the gender gaps in disposable incomes is, however, limited, because unlike earnings, disposable income is usually measured at the household level, the conventional assumption being that household members pool all their incomes and share them equally. The research therefore mainly focused on the gender gap in disposable incomes of single men and women, e.g. lone parents (Bastos et al., 2009; Brady & Burroway, 2012; Christopher et al., 2002). At the same time, a number of studies challenged the conventional assumptions and measured gender gap in incomes by employing the minimal income pooling assumption in order to accurately measure income inequality within couples.

Using the assumption of minimal income pooling is justified based on three considerations. First, a consistent finding of the empirical literature on intra-household allocation is that the woman's consumption/living standard in the household is strongly correlated with her share of earnings (Bennet, 2013; Bonke, 2015) or, more broadly, her share of income (Cantillon, 2013; Himmelweit et al., 2013; Pahl, 1983).

Second, this assumption is consistent with non-unitary models of household decision making, whereby decisions over the allocation of consumption are taken by negotiating partners whose bargaining power depends on the resources they command when the relationship breaks down (i.e. 'the threat point') (Himmelweit et al., 2013; Lundberg & Pollak, 1996). Third, examination of individual income allows capturing not only gender inequality in consumption but also in other dimensions that are important to individual well-being such as status, personal autonomy and control over one's life (Pahl, 2005).

Several recent studies applied microsimulation techniques in order to construct the individual income measures for women and men. A study by Avram and Popova (2022) for a selection of European countries showed that women's individual disposable incomes were consistently lower than those of men, but with large variation across the countries. Among the working age population, the lowest gender earnings ratios were found in Czechia, Germany and Romania (with female earnings amounting to less than 60% of male earnings), and the highest one in Finland (77%). The disposable income ratios were lowest in Germany (60%) and highest in Finland (84%). The gender gaps in earnings were higher in all countries included in the study, suggesting that welfare state policies have an equalising effect. The authors did not find any evidence to suggest that the size of the gender gap in earnings is associated with the size of redistribution through taxes and transfers. In other words, countries with high gender gaps in earnings do not necessarily redistribute more than countries with lower gender earnings gaps. Doorley and Keane (2020) applied a similar method to derive the individual income measure in order to assess the cushioning effect of the tax-benefit system on gender income inequality in a selection of European countries. They estimate that the gender earnings gap is reduced by tax-benefit policy by 10-40%. Both studies conclude that taxes and social insurance contributions are the most consistent policy instrument in reducing the gender income gap among the working age population.

A study by Doorley et al. (2021) provides a first gender sensitive analysis of the distributional effects of the pandemic and the government policy response for Ireland, using the individual measures of income based on the minimal income pooling assumption. They find that, during all the three waves of Covid-19 in Ireland, the gender gap in market income was similar in relative terms (at 40-41%) to the pre-Covid level, although market income for women and men has decreased significantly. Further decomposing the drop in market income, the average employment rate decreased relatively more for men, while average wages decreased relatively more for women. However, the gender gap in disposable income was significantly lower in each wave of the pandemic (at 29-31%) than in the pre-pandemic scenario. Most of redistribution is provided by direct taxation. Overall, the cushioning effect of the Irish tax-benefit system on the gender gap in income doubled in the pandemic scenarios.

Overview of the methodology

This study uses the most up-to-date version of EUROMOD available at the time of writing (version I4.62+) which contains COVID-19 related policies modelled for all EU Member States for the 2020 policy year using the 2019 EU-SILC data (with income reference period of 2018). EUROMOD simulates two types of COVID-19 related policies⁵¹. The first one is Monetary Compensation (MC) schemes, the short-term earnings replacement schemes aimed at compensating employees and the self-employed for the reduction in their economic activity due to lockdowns. These also include special parental leave schemes for parents who were unable to work for childcare reasons during school closures. In addition, many governments adjusted their existing tax-benefit policies to cushion the reduction in household income, e.g. through increases in the coverage and generosity of sick leave benefits, social assistance, and various

⁵¹ The list of COVID-19 related policies simulated in each country can be found in EUROMOD Country Reports (<https://euromod-web.jrc.ec.europa.eu/resources/country-reports/latest>).

ad-hoc cash payments and tax reductions. These can be simulated in EUROMOD as separate policies or as part of the existing policies.

To simulate the impact of COVID-19 on income distribution using EUROMOD, this study follows the methodological approach to nowcasting pre- and post-COVID-19 income distribution, developed and employed by the Joint Research Centre in close collaboration with the flash estimates team at Eurostat, EUROMOD national teams and the University of Essex (see Christl et al., 2022 for the most recent empirical application) for the most recent empirical application). This approach employs detailed labour market statistics provided by Eurostat to simulate transitions from work into unemployment and MC schemes (e.g., short-term furlough schemes, monetary support for the self-employed) in order to nowcast labour market conditions of 2020 in the underlying 2019 EU-SILC data. The use of labour market statistics as a base for the simulation of labour market transitions represents a novel, simplified application of the nowcasting approach used by Eurostat in the production of the Flash Estimates of income inequality and poverty indicators⁵². The labour market transitions for individuals potentially affected by the COVID-19 related shocks can be simulated using a special EUROMOD tool, the Labour Market Adjustment Add-on.

EUROMOD is a state-of-the-art tool for the distributional analysis in the EU. The model allocates taxes and benefits to individuals in the household survey so that one can compare incomes before taxes and transfers with incomes after taxes and transfers. The study uses the following income concepts. The starting point is market income, i.e. household income before any tax-benefit interventions have taken place. It comprises income from all forms of employment, capital income (rent and dividends) and private transfers. By subtracting direct taxes and social insurance contributions and adding direct cash transfers (pensions and other social benefits) the research arrives at disposable income.

EUROMOD allows for generating counterfactual income distributions whereby policies of different periods are applied to different underlying populations (see Paulus & Tasseva, 2020 for the most recent application of this approach). This method allows the impact of the tax-benefit system to be separated from the environment in which it operates. In addition, EUROMOD allows the effects of policies going through two different channels to be distinguished: discretionary policy actions and automatic stabilisers. The former refers to the new (elements of) tax-benefit policies that are specifically designed to achieve certain goals (e.g. counteracting the adverse consequences of crises). The latter refers to the automatic adjustments of benefit entitlements and tax liabilities when earnings, employment status or people's characteristics change (e.g. unemployment benefits compensating income shortfalls after a loss of employment or progressive taxes reducing net gains when market incomes increase). Due to the different nature of these channels, it is relevant to disentangle the consequences of discretionary choices made by policy makers to counteract the adverse consequences of COVID-19 and the automatic mechanisms already embedded in the tax-benefit system. These counterfactual distributions can be created in EUROMOD using a special tool – an Advanced Policy Effects Tool.

To measure the distributional impact of the COVID-19 crisis and anti-crisis policies we have constructed the following counterfactual scenarios:

⁵² See https://ec.europa.eu/eurostat/cros/content/flash-estimates-income-and-poverty-indicators_en.

Scenario 1: No-COVID-19 shock scenario (or 2020 as if COVID-19 had not happened)

- 2019 tax-benefit system, where simulated policy parameters are uprated using the 2020 Consumer Price Index (CPI).
- 2019 EU-SILC data (with 2018 incomes) uprated to 2020 using the uprating indices for each non-simulated component of income.
- No changes in the labour market.

Scenario 2: COVID-19 shock without COVID-19 policies (or 2020 with COVID-19 labour market shock but without the discretionary COVID measures)

- 2019 tax-benefit system, where policy parameters are uprated using the 2020 CPI.
- 2019 EU-SILC data (2018 incomes) uprated to 2020 using the uprating indices for each non-simulated component of income.
- Labour market transitions simulated using the Labour Market Adjustment (LMA) Add-on.

Scenario 3: COVID-19 shock with COVID-19 policies (or 2020 with COVID-19 labour market shock and with the discretionary COVID measures, including MC schemes and other new COVID related policy changes, e.g. increases in generosity of social assistance, etc.⁵³)

- 2020 tax-benefit system.
- 2019 EU-SILC data (2018 incomes) uprated to 2020 using the uprating indices for each non-simulated component of income.
- Labour market transitions simulated using the Labour Market Adjustment (LMA) Add-on.

The main characteristics of MC schemes simulated in EUROMOD for each country are summarised in Annex 3, Table 1. The actual take-up of MC schemes was simulated rather than the statutory rules, whenever this information was available. Still it is possible that the overall impact of these schemes may be overestimated in EUROMOD. Also, the schemes for the self-employed might be simulated with less accuracy because they were typically conditioned on self-employment incomes received over the past few years, while EU-SILC data reflects incomes for the past year only.

The difference between S2 and S1 captures the impact of COVID-19 related labour market shocks and the automatic stabilisers (Labour market effect = $S2 - S1$). The difference between S3 and S2 shows the net impact of COVID-19 related discretionary policy measures (Policy effect = $S3 - S2$). Finally, the difference between S3 and S1 captures the total effect of the COVID-19 labour market changes and the full response of the tax-benefit system, including the impact of automatic stabilisers and the discretionary COVID-19 policies (Total effect = $S3 - S1$).

The parameters of all labour market changes between S3 and S1, simulated using the Labour Market Adjustment Add-on, are summarised in Annex 3, Tables 2-5. Following the approach developed by Avram and Popova (2022) and Avram et al. (2016), this study uses EUROMOD to construct a gender sensitive measure of individual disposable income which accounts for

⁵³ To enable meaningful cross-country comparisons, all new (elements of) policies introduced in 2020 that go beyond simple parametric changes, are considered discretionary COVID measures.

intra-household income inequality. The measure is constructed using the assumption of minimal income pooling, i.e. that individuals retain all income received in a personal capacity, including earnings and all individual level benefits. The common sources of income (e.g. family benefits or investment income) are split equally among all adults in the relevant assessment unit. The detailed overview of the income splitting procedure in EUROMOD is presented in Annex 3, Table 6.

Using EUROMOD to construct individual incomes of women and men has a number of advantages over using the original EU-SILC data, which was done in several previous studies (e.g. Meulders & O'Dorchai, 2010). First, it allows us to generate accurate and individualised measures of both direct income taxes and social insurance contributions which are lacking in EU-SILC. Second, while all family benefits are generally measured at the household level in EU-SILC, EUROMOD enables us to simulate individual benefits such as, for instance, parental leave benefits, and allocate them to their actual recipients. Third, EUROMOD allows us to accurately determine which individuals belong to a unit entitled to receive non-individual transfers such as housing benefits or social assistance. In turn, this allows us to allocate incomes only among entitled individuals rather than among all adults present in the household. This may be especially important in the case of child related transfers if the parents are living together with other adults. Fourth, using EUROMOD the study obtains potentially more accurate measures of some types of income transfers that are known to be poorly captured by surveys (such as, for example, means-tested benefits).

The research accounts for economies of scale in consumption and differences in household size and composition by adjusting the 'modified OECD' scale⁵⁴ for use with individual incomes. First, the weights of adults living in the same household are added and divided by the number of adults present. Second, the research takes into account the financial cost of children by attributing the weight of children to their parents. When both parents are present, it is assumed that the costs of their children are split equally.

This individual disposable income measure is used based on the assumption of minimal income pooling, for all the analysis in chapter 2. It is noteworthy that the lack of income pooling within the household does not necessarily imply the same level of consumption inequality, as transfers between partners can take place without any income pooling. In the absence of information about intra-household distribution of income, minimal income pooling assumption provides an upper bound of the degree of intra-household gender inequality, while the conventional assumption provides a lower bound, by ignoring inequality within couples.

⁵⁴ The 'modified OECD' scale assigns a weight of 1 to the first adult, 0.5 to subsequent adults, and 0.3 to children.

Annex 3. Additional tables on the impact of COVID-19 related tax-benefit policies on gender and intersecting inequalities (Chapter 2)

TABLE A 2. MONETARY COMPENSATION SCHEMES IN THE EU MEMBER STATES SIMULATED IN EUROMOD, 2020

Country	Policy name	Variable names	Target	Amount	Other	Comments
Austria	Wage compensation paid by state and employer	bwkmcee_s yemmc_s	Employees	Percentage earnings	of upper limit	Partly covered by employer
	Hardship fund for self-employed	bwkmcse_s	Self-employed	Lump sum	N/a	Simulated as one-off payment with average amount of compensation provided during phase1 and 2 of the programme
Belgium	Temporary unemployment scheme	bwkmcee_s	Employees	Percentage earnings	of Lower and upper limit	The amount of compensation varies by the share of hours spent on furlough but these are not taken into account in the current implementation due to the lack of data
	The compensation premium for self-employed	bwkmcse_s	Self-employed	Lump sum	Amount varies depending on the number of dependants	
Bulgaria	Wage subsidies ("60/40 measure")	yemmc_s bwkmcee_s	Employees	Percentage earnings	of upper limit	Partly covered by employer
	BGN290 compensation scheme for self-employed	bwkmcse_s	Self-employed	Lump sum	N/a	
Cyprus	Special unemployment	bwkmcee_s	Employees	Percentage earnings	of Lower and upper limit	

Country	Policy name	Variable names	Target	Amount	Other	Comments
	benefit scheme for employees					
	Special unemployment benefit scheme for self-employed	bwkmcse_s	Self-employed	Percentage earnings	of Lower and upper limit	
Czechia	Wage compensation scheme ("Antivirus")	bwkmcee_s	Employees	Percentage earnings	of upper limit	Amount and duration varies depending on the reason of an obstacle at work.
	Self-employed compensation bonus	bwkmcse_s	Self-employed	Lump sum	upper limit	
Germany	Covid-related wage compensation for employees	bwkmcee_s	Employees	Percentage earnings	of Higher if there are dependent children	
	Covid-related one-off benefit for the self-employed	bwkmcse_s	Self-employed	N/a	N/a	Simulated but not included in income lists
Denmark	Employee compensation scheme	bwkmcee_s yemmc_s	Employees	Percentage earnings	of Upper limit	Partly covered by employer
	Self-employed compensation scheme	bwkmcse_s	Self-employed	Percentage of the lost revenue	Upper limit	
Estonia	Wage compensation measure	bwkmcee_s yemmc_s	Employees	Percentage earnings	of Lower and upper limit	Partly covered by employer
Greece	Special purpose monetary compensation	bwkmcee_s	Employees	Lump sum	N/a	Beneficiaries (whose labour contracts are suspended) are

Country	Policy name	Variable names	Target	Amount	Other	Comments
						determined on the basis of the NACE codes of the employer
	Special purpose monetary compensation	bwkmcse_s	Self-employed	Lump sum	N/a	Beneficiaries are determined on the basis of the NACE codes of their business
Spain	Wage compensation scheme	bwkmcee_s yemmc_s	Employees	Percentage of earnings	Lower and upper limit	Partly covered by employer
	Self-employment income compensation scheme	bwkmcse_s	Self-employed	Percentage of previous contribution base	Lower and upper limit	
Finland	Compensation scheme for the self-employed	bwkmcse_s	Self-employed	One-off	N/a	
France	Wage compensation scheme	bwkmcee_s yemmc_s	Employees	Percentage of earnings	Lower and upper limit	Partly covered by employer
	Self-employed and compensation scheme	bwkmcse_s	Self-employed	Percentage of the lost turnover	Upper limit	100% of turnover is compensated for self-employed (modelled as an average value, as turnover is not available)
Croatia	Wage compensation	bwkmcee_s	Employees	Lump sum	N/a	Different lump-sum amounts provided for March and April/May
	Wage compensation	bwkmcse_s	Self-employed	Lump sum	N/a	Different lump-sum amounts provided for March and April/May
Hungary	Wage compensation scheme	bwkmcee_s	Employees	Percentage of earnings	N/a	Partly covered by employer

Country	Policy name	Variable names	Target	Amount	Other	Comments
Ireland	Temporary Wage Subsidy Scheme	bwkmcee_s	Employees	Percentage of previous earnings or flat rate according to the amount of the previous earnings	Upper limit	
Italy	Wage Supplementation Scheme	bunct01_s	Employees	Percentage of earnings	Upper limit	
	COVID bonus for self-employed	bis01_s	Self-employed	Lump sum	N/a	Income must be below 35.000€
Lithuania	Subsidies to remain in the labour market	bwkmcee1_s bwkmcee2_s	Employees	Percentage of earnings	Upper limit	Partly covered by employer
	Covid compensation for the self-employed	ysemc_s	Self-employed	Lump sum	N/a	
	Sickness benefit for childcare	bhl_s	Employees	Percentage of earnings	N/a	Only modelled for parents and those with disabled children
Luxembourg	Short-time working scheme	yemmc_s bwkmcee_s	Employees	Percentage of previous earnings	Lower and upper limit	Partly covered by employer
Latvia	Downtime benefit paid to employees	bwkmcee_s	Employees	Percentage of previous earnings	Lower and upper limit	
	Downtime benefit paid to self-employed	bwkmcse_s	Self-employed	Percentage of previous self-employment income	Lower and upper limit	
	Supplementary payment to downtime benefit for dependent children	bwkmcch_s	Employees	Lump sum	N/a	

Country	Policy name	Variable names	Target	Amount	Other	Comments
Malta	Wage supplement for employees	yemmc_s bwkmcee_s	Employees	Several flat rates	N/a	Partly covered by employer
	Wage supplement for self-occupied/self-employed	ysemc_s bwkmcse_s	Self-employed	Several flat rates	N/a	Partly covered by employer
	Parental benefit	bfapl_s	Employees in the private sector	Flat rate payment	N/a	Targeted at parents that cannot carry out their functions through teleworking and are not eligible for wage supplements
Netherlands	Monetary compensation for employers *	bmcer_s	Employers	Percentage of the wage cost of employers	N/a	This benefit is for employers, while employees receive 100% of their wage
Poland	Wage compensation scheme	yemmc_s bwkmcee_s	Employees	Either percentage of earnings or flat rate	Lower and upper limit	Partly covered by employer
	Benefit for the self-employed	bwkmcs_t_s	Self-employed	Flat rate	N/a	
Portugal	Wage compensation scheme	yemmc_s bwkmcee_s	Employees	Percentage of previous earnings	Lower and upper limit	
	Self-employed compensation	bwkmcse_s	Self-employed	Depending on the average remuneration recorded as contribution base: average, or a percentage or a lump sum	Upper limit	
Romania	Wage compensation scheme	yemmc_s bwkmcee_s	Employees	Percentage of previous earnings	Upper limit	Partly covered by employer

Country	Policy name	Variable names	Target	Amount	Other	Comments
	Self-employment income compensation scheme	bwkmcse_s	Self-employed	Lump sum	N/a	
	Allowance for parental leave	bplmc_s	Employees	Percentage of previous earnings	Upper limit	Allowance for parents in the event of temporary closure of educational establishments
Sweden	Wage compensation scheme	yemmc_s bwkmcee_s	Employees	Percentage of previous earnings	Upper limit	Different levels of compensation depending on share of hours worked; cannot be 0 hours worked; partly covered by employer
Slovenia	Wage compensation for workers on hold	yemmc_s bwkmcee_s	Employees	Percentage of previous earnings	Upper limit	Partly covered by employer
	Crisis allowance for employees who work during Covid-19	yemxp_s	Employees	Lump sum	N/a	
	Universal income for self-employed during Covid-19	bwkmcse_s	Self-employed	Lump sum	N/a	
Slovakia	Wage compensation scheme	bwkmcee_s	Employees	Percentage of previous earnings	Lower and upper limit	Partly covered by employer
	Self-employment compensation	bwkmcse_s	Self-employed	Lump sum	N/a	Different sum depending on randomly assigned revenue (approximated by profit) loss
	Pandemic nursing benefit	bccmc_s	Employees and self-employed	Percentage of previous earnings	Upper limit	Benefit for parents during school closures

Notes: the table includes schemes that are switched off in baselines and are working with the LMA add-on

*For the Netherlands, the employer MCS was included in disposable income in the analysis.

TABLE A 3. LABOUR MARKET TRANSITIONS: EMPLOYMENT, YEAR ON YEAR CHANGE 2020 VERSUS 2019, PERCENT

	Women							Men						
	16-34 years			35-65 years					16-34 years			35-65 years		
	L	M	H	L	M	H			L	M	H	L	M	H
EU	-11.8	-6.8	-0.8	-7.8	-0.7	4.4		-9.8	-5.3	0.8	-5.1	-0.4	4.0	
AT	5.1	-3.9	-1.0	-5.9	-2.2	3.6		3.5	-6.5	-0.4	-2.9	-1.8	1.9	
BE	-16.7	-9.4	1.2	-4.9	-6.2	6.4		-11.6	-5.6	3.9	-4.9	-2.2	3.7	
BG	-11.9	-10.2	-1.9	-14.2	-4.3	1.4		-11.0	-9.4	-6.7	-9.7	-1.8	4.6	
CY	4.9	-0.9	1.7	-8.2	-0.4	3.1		30.4	-6.1	-4.4	-6.5	-0.5	5.7	
CZ	-11.8	-11.3	-3.9	-3.3	-1.6	5.9		11.3	-3.8	-3.1	-5.1	0.4	0.3	
DE	-4.3	-0.6	5.9	2.7	-5.9	4.1		-3.6	-2.3	4.3	11.4	-6.8	3.3	
DK	-5.6	-1.0	3.1	4.9	-2.5	1.0		0.2	0.2	2.5	-3.1	-0.7	0.6	
EE	-19.8	0.2	-10.1	-23.6	-1.2	5.4		-17.8	-8.9	1.3	0.3	0.1	-0.1	
EL	-20.4	-8.0	-3.0	-8.0	-2.4	1.9		-15.4	-8.5	-3.4	-5.2	-0.5	1.1	
ES	-16.3	-8.5	4.2	-11.5	-5.4	4.2		-14.3	-5.5	5.1	-11.2	-1.1	3.3	
FI	-8.6	-4.6	-0.9	-4.6	-4.4	5.2		-2.0	-5.1	0.7	-3.6	-0.9	3.7	
FR	-11.4	-6.4	-2.7	-9.0	2.0	4.7		-14.9	-5.1	-5.3	-6.7	1.9	1.7	
HR	-51.0	-5.8	-4.3	-16.8	1.6	3.9		-40.8	-9.8	21.2	-2.6	1.5	-4.1	
HU	-5.2	-6.6	-9.4	-6.6	-3.8	4.4		-7.5	-3.9	0.3	-7.3	-3.8	8.7	
IE	-10.3	-17.8	1.2	-13.2	-3.2	5.2		-17.7	-8.6	-0.0	-7.6	-1.0	9.1	
IT	-17.2	-8.3	0.3	-4.1	-0.7	2.3		-10.4	-3.9	6.2	-2.7	0.3	2.6	
LT	-4.7	-9.7	-4.3	-1.0	-3.6	-0.6		-5.3	-4.6	-1.9	-8.4	-2.4	7.5	
LU	-17.8	-5.9	4.0	10.9	16.6	1.1		-1.3	-10.9	5.2	8.1	-0.5	-0.1	
LV	-5.7	-5.6	-9.6	-12.4	-3.7	2.0		-19.4	-4.9	-8.9	9.2	-4.3	3.1	
MT	1.2	-2.7	7.5	-13.4	24.2	13.0		-6.6	-3.4	10.0	-3.1	-1.6	11.8	
NL	-9.1	-3.6	5.8	-4.8	-2.8	5.1		-9.4	-3.6	7.9	-7.3	-1.2	4.4	
PL	-2.9	-7.7	-6.1	-7.5	-1.1	7.2		-9.9	-5.6	-8.1	-13.5	0.5	6.8	
PT	-19.1	-11.8	6.5	-5.5	-0.8	8.3		-21.2	-6.7	7.9	-7.0	13.5	0.0	
RO	-16.1	0.1	-8.5	-8.9	-0.9	2.5		-15.5	-0.8	-4.5	-12.9	1.3	1.5	
SE	-11.8	-8.4	1.8	-6.8	-1.2	0.1		-9.9	-2.4	-2.2	-7.4	0.1	4.1	
SI	-22.9	-14.2	2.0	-14.6	-4.4	10.5		-25.7	-4.4	3.2	-11.9	1.2	17.9	
SK	-8.9	-10.7	-0.5	-20.6	-1.2	6.8		-19.7	-4.3	-8.1	-15.8	-0.5	4.9	

Source: Eurostat data prepared for the EUROMOD LMA Add-on

Notes: The table shows the targets for employment transitions applied in the EUROMOD LMA Add-on to create a labour market shock in 2020.

The following abbreviations are used: L = low level of education; M = medium level of education; H = high level of education.

TABLE A 4. LABOUR MARKET TRANSITIONS: SELF-EMPLOYMENT, YEAR ON YEAR CHANGE 2020 VERSUS 2019, PERCENT

	Women						Men					
	16-34 years			35-65 years			16-34 years			35-65 years		
	L	M	H	L	M	H	L	M	H	L	M	H
EU	-0.3	-6.3	8.4	-2.6	-0.6	2.1	0.1	2.3	-4.0	-1.9	0.4	2.6
AT	.	-1.5	3.4	-5.5	-7.2	-0.6	-10.2	-5.3	-25.5	3.4	0.4	-2.7
BE	-2.5	-12.9	11.9	-21.8	1.9	1.8	11.1	-5.3	-8.3	2.3	7.3	7.4
BG	.	-27.5	-7.6	-7.4	-2.8	8.8	-35.9	9.3	16.3	-5.3	-6.1	10.2
CY	.	.	0.0	21.8	-14.9	-5.5	25.0	10.7	-29.1	-0.7	12.0	11.3
CZ	83.4	-6.4	0.5	-30.8	2.2	-3.2	19.5	-3.7	0.2	-0.1	-1.8	1.5
DE	.	0.3	-9.6	18.6	-13.6	-11.5	2.1	-6.9	-0.8	6.2	-16.8	-13.1
DK	9.0	-1.7	42.6	4.1	8.4	-3.3	-1.2	-2.4	2.9	8.4	-5.4	10.6
EE	.	-7.0	2.7	.	-0.0	-14.9	15.7	4.6	-4.6	19.2	-8.0	-1.1
EL	-19.3	-7.4	0.5	-3.5	-0.5	6.4	-10.3	-3.1	-3.2	-2.4	-0.2	2.5
ES	.	0.3	-16.9	-7.4	-6.6	-6.5	5.4	5.2	16.3	-2.4	0.2	-4.5
FI	.	-1.9	9.2	-5.4	8.5	9.1	5.8	13.6	7.2	-5.9	-7.7	5.2
FR	-33.1	24.3	6.9	-13.1	7.4	1.6	-23.6	-5.5	2.1	-9.6	4.2	-0.7
HR	.	-45.6	18.0	12.8	4.4	-15.2	.	1.2	-18.9	5.8	12.7	-9.3
HU	.	1.6	75.7	-19.1	12.0	10.5	.	17.7	13.8	11.7	7.1	7.0
IE	-15.2	.	-2.9	.	11.2	6.2	.	-28.0	14.8	-14.4	-5.2	1.0
IT	.	-11.4	-7.6	-10.0	0.8	-3.6	-1.7	4.2	-5.5	-1.4	-2.9	-0.2
LT	.	-25.9	62.0	.	-1.0	-15.4	.	-13.4	2.6	17.0	3.3	1.8
LU	.	.	11.5	54.9	-5.0	-6.5	27.7	31.6	13.7	3.5	18.6	-1.6
LV	.	3.5	61.6	.	-8.2	25.0	.	4.1	-6.7	-10.0	4.1	28.3
MT	-2.7	-6.6	-56.2	20.3	10.3	16.3	8.3	33.9	-30.8	6.0	-2.7	18.7
NL	.	-0.4	5.5	0.1	-1.9	7.5	7.9	10.9	2.8	-11.7	3.6	6.3
PL	.	6.6	-0.2	-8.5	-1.9	1.0	-4.9	7.2	-4.6	12.0	5.1	2.8
PT	-22.3	-3.4	2.5	-6.6	0.3	10.5	-44.7	-4.1	-3.3	-4.0	-5.1	3.0
RO	.	4.1	2.2	-10.8	2.3	15.3	-6.6	2.7	-4.8	-6.3	1.1	3.7
SE	.	-9.6	12.9	-3.0	-0.7	-0.9	12.1	-7.9	-12.7	-12.4	0.4	-5.6
SI	.	-34.0	1.9	-35.9	-10.0	13.8	.	-18.6	-25.8	-27.1	-3.8	-14.1
SK	.	10.6	-2.7	.	-11.9	10.1	.	8.6	-17.1	-34.4	-3.8	2.0

Source: Eurostat data prepared for the EUROMOD LMA Add-on

Notes: The table shows the targets for self-employment transitions applied in the EUROMOD LMA Add-on to create a labour market shock in 2020.

The following abbreviations are used: L = low level of education; M = medium level of education; H = high level of education. Empty cells signify confidential or unreliable data.

TABLE A 5. LABOUR MARKET TRANSITIONS: EMPLOYEE ABSENCES FROM WORK, YEAR ON YEAR CHANGE 2020 VERSUS 2019, PERCENT

	Women					Men				
	A_E	F	G_N (excl.)	I	O_U	A_E	F	G_N (excl.)	I	O_U
EU	14.5	12.1	12.8	39.5	9.4	13.6	15.7	11.0	40.1	7.0
AT	14.2	10.9	7.0	51.7	5.3	11.5	13.7	13.8	50.4	4.3
BE	13.7	13.4	21.9	64.1	12.7	13.4	25.3	17.4	63.6	12.0
BG	7.8	4.7	1.7	34.7	0.5	6.0	1.7	1.1	4.4	1.3
CY	4.7	4.9	12.0	4.5	3.2	7.2	4.6	6.6	21.1	1.1
CZ	19.0	1.0	11.3	36.8	12.9	11.8	5.6	8.1	50.3	9.2
DE	7.3	4.4	9.5	28.8	10.7	7.8	2.1	7.3	18.5	7.9
DK	3.5	9.0	7.9	31.4	3.0	3.3	1.5	7.2	20.9	3.6
EE	1.3	15.1	16.3	62.2	5.4	8.3	7.4	8.8	62.7	9.8
EL	19.7	1.7	36.7	59.2	38.5	21.8	48.2	22.2	83.6	24.7
ES	10.2	30.8	12.6	42.8	11.5	9.9	19.5	10.9	45.7	7.5
FI	2.5	40.4	5.1	40.2	3.2	2.8	3.5	2.7	42.8	2.5
FR	6.7	2.2	18.2	48.1	22.2	8.8	39.5	15.9	49.1	21.9
HR	23.9	11.8	11.8	55.2	13.5	26.5	23.5	27.3	48.2	10.6
HU	4.8	34.7	3.1	19.1	5.5	3.3	7.4	3.5	15.0	3.6
IE	11.8	1.3	28.1	39.7	9.6	13.8	34.3	21.2	48.0	8.0
IT	28.4	2.9	21.9	62.2	20.2	25.3	53.6	21.1	59.2	12.5
LT	8.1	33.1	3.5	20.6	2.9	6.6	7.5	3.7	14.4	0.2
LU	5.8	12.9	10.9	31.7	2.5	4.5	19.9	8.8	17.1	2.5
LV	7.1	12.3	2.2	29.8	1.9	1.5	0.9	0.1	5.6	3.2
MT	81.0	2.8	13.4	5.5	6.5	66.9	27.4	9.4	33.1	6.3
NL	19.7	3.9	19.5	39.4	6.0	26.3	18.6	17.2	48.8	6.5
PL	14.1	0.9	11.9	49.5	17.2	11.2	10.5	9.0	45.4	7.6
PT	19.8	22.4	10.5	42.3	5.8	16.3	3.7	8.4	79.1	4.6
RO	12.6	12.1	15.5	60.3	10.7	10.2	14.2	16.4	5.8	5.6
SE	2.0	0.9	1.3	4.3	1.1	4.1	1.7	1.4	5.8	1.4
SI	20.3	22.4	18.1	59.7	7.3	17.1	13.1	15.6	56.3	3.5
SK	22.2	12.1	12.7	42.9	15.4	19.8	15.0	11.0	52.3	7.5

Source: Eurostat data prepared for the EUROMOD LMA Add-on

Notes: The table shows the targets for transitions to absences from work applied in the EUROMOD LMA Add-on to create a labour market shock in 2020.

Statistical Classification of Economic Activities in the European Community Rev. 2 (2008) Level 1 Codes are used for groupings: A_E = A Agriculture, Forestry and Fishing; B Mining and Quarrying; C Manufacturing; D Electricity, Gas, Steam and Air Conditioning Supply; E Water Supply; Sewerage, Waste Management and Remediation Activities; F = Construction. G_N(EXCL_I) = G Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles; H Transportation and Storage; J Information and Communication; K Financial and Insurance Activities; L Real Estate Activities; M Professional, Scientific and Technical Activities N Administrative and Support Service Activities; I = Accommodation and Food Service Activities; O_U = O Public Administration and Defence; Compulsory Social Security; P Education; Q Human Health and Social Work Activities; R Arts, Entertainment and Recreation; S Other Service Activities; T Activities of Households as Employers; Undifferentiated Goods and Services Producing Activities of Households for Own Use; U Activities of Extraterritorial Organisations and Bodies. Empty cells signify confidential or unreliable data.

TABLE A 6. LABOUR MARKET TRANSITIONS: EMPLOYEES REDUCED WORKING HOURS, YEAR ON YEAR CHANGE 2020 VERSUS 2019 (%)

	Women						Men				
	A_E	F	G_N (excl. I)	I	O_U		A_E	F	G_N (excl. I)	I	O_U
EU	11.8	8.4	12.1	22.8	8.6		10.7	10.8	10.1	18.4	6.1
AT	25.7	16.2	25.5	33.6	8.6		22.6	17.8	19.5	26.4	7.1
BE	9.4	6.9	10.7	13.7	9.9		12.3	12.6	8.8	21.6	8.3
BG	3.1	3.5	2.7	1.6	0.7		1.9	1.0	2.9	3.2	0.6
CY	62.7	65.1	39.4	76.3	21.6		29.1	68.5	30.9	39.8	12.7
CZ	8.9	4.7	8.3	27.9	10.7		5.6	5.4	5.9	27.5	6.3
DE	7.6	0.7	8.8	14.6	14.5		8.1	1.4	6.9	9.1	10.4
DK	4.8	0.4	4.9	20.5	2.8		4.3	1.6	3.3	14.2	5.1
EE	18.2	0.7	11.0	23.3	8.6		22.6	15.6	9.1	19.6	6.5
EL	4.5	2.9	6.4	2.1	14.9		7.0	17.4	2.1	3.1	5.0
ES	4.9	2.3	4.7	3.6	3.1		4.5	3.4	3.8	3.5	2.1
FI	2.3	1.8	3.6	16.7	2.7		2.9	2.8	4.1	14.1	3.5
FR	19.0	11.6	15.3	22.7	15.8		19.0	23.5	18.7	30.3	13.8
HR	36.4	24.8	21.2	20.7	11.1		34.7	20.2	23.1	19.3	8.1
HO	3.9	0.4	4.7	17.1	4.4		4.6	0.8	4.0	9.3	2.8
E	5.4	1.9	13.2	23.3	5.5		6.6	9.2	9.2	8.2	4.8
T	17.2	5.4	11.3	13.4	13.1		15.2	12.4	10.5	15.7	6.2
LT	5.7	8.1	12.0	50.3	6.0		7.6	8.4	9.9	3.9	5.0
LU	11.0	24.8	8.6	11.8	15.4		11.1	16.8	6.2	20.5	10.4
LV	2.1	8.6	4.6	12.1	2.9		3.1	0.1	3.8	22.1	4.2
MT	16.3	2.3	48.8	89.5	15.9		11.8	15.4	37.8	78.1	15.6
NL	17.6	0.4	21.0	25.9	11.3		22.9	2.8	17.3	20.4	8.1
PL	3.6	2.3	3.9	9.7	6.9		2.8	3.0	2.8	12.7	4.1
PT	6.3	1.0	7.5	17.8	8.4		3.8	6.6	6.9	13.7	4.6
RO	4.1	9.9	8.3	23.4	5.0		3.1	2.7	8.3	14.6	1.8
SE	7.5	1.0	5.4	19.7	1.8		10.6	2.7	6.1	16.7	1.0
SI	6.8	9.9	9.8	18.1	2.9		8.0	7.6	6.9	18.7	3.2
SK	4.5	2.4	5.3	6.9	8.7		3.9	3.1	5.1	9.1	4.8

Source: Eurostat data prepared for the EUROMOD LMA Add-on

Notes: The table shows the targets for transitions to reduced working hours applied in the EUROMOD LMA Add-on to create a labour market shock in 2020.

Statistical Classification of Economic Activities in the European Community Rev. 2 (2008) Level 1 Codes are used for groupings: A_E = A Agriculture, Forestry and Fishing; B Mining and Quarrying; C Manufacturing; D Electricity, Gas, Steam and Air Conditioning Supply; E Water Supply; Sewerage, Waste Management and Remediation Activities; F = Construction G_N(EXCL_I) = G Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles; H Transportation and Storage; J Information and Communication; K Financial and Insurance Activities; L Real Estate Activities; M Professional, Scientific and Technical Activities N Administrative and Support Service Activities I = Accommodation and Food Service Activities O_U = O Public Administration and Defence; Compulsory Social Security; P Education; Q Human Health and Social Work Activities; R Arts, Entertainment and Recreation; S Other Service Activities; T Activities of Households as Employers; Undifferentiated Goods and Services Producing Activities of Households for Own Use; U Activities of Extraterritorial Organisations and Bodies. Empty cells signify confidential or unreliable data.

TABLE A 7. ALLOCATION OF DISPOSABLE INCOME COMPONENTS IN EUROMOD ASSUMING MINIMAL INCOME POOLING

COMPONENTS OF DISPOSABLE INCOME	Type of income	EUROMOD treatment	Minimum income pooling scenario
Individual level in EU-SILC			
Employee and self-employed income cash and near cash income	Market income	From data	Individual who receives this income
Pension from individual private plans	Market income	From data	Individual who receives this income
Unemployment benefits	Benefits/ Pensions	Simulated	Individual who receives this income
Old-age benefits	Benefits/ Pensions	From data	Individual who receives this income
Survivor' benefits	Benefits/ Pensions	From data	Individual who receives this income
Sickness benefits	Benefits/ Pensions	From data	Individual who receives this income
Disability benefits	Benefits/ Pensions	From data	Individual who receives this income
Education-related allowances	Benefits/ Pensions	Simulated/ from data	Individual who receives this income
Household level in EU-SILC			
Income from rental of a property or land	Market income	From data	Shared equally between the oldest couple
Interest, dividends, profit from capital investments	Market income	From data	Shared equally between the oldest couple
Family/children related allowances	Benefits/ Pensions	Simulated/ from data	Shared equally among the adults in the assessment unit
Social exclusion not elsewhere classified	Benefits/ Pensions	Simulated	Shared equally among the adults in the assessment unit
Housing allowances	Benefits/ Pensions	Simulated/ from data	Shared equally among the adults in the assessment unit
Regular inter-household cash transfer received	Market income	From data	Shared equally among the adults in the assessment unit
Income received by people aged under 16	Market income	From data	Shared equally among the adults in the assessment unit
Regular taxes on wealth	Taxes	From data	Shared equally between the oldest couple
Regular inter-household cash transfer paid	Market income	From data	Shared equally between all adults in the household
Tax on income and social contributions	Taxes/SIC	Simulated	SIC & individual taxes are allocated to respective individuals; taxes in joint taxation system are divided between spouses in proportion to their taxable income

Source: Adopted from Avram and Popova (2022).

TABLE B 1. CHANGES IN MEAN DISPOSABLE INCOME OF WOMEN AND MEN AGED 15-24 YEARS, 2020, BY COUNTRY

	Women			Men			Women			Men		
	S1	S2	S3	S1	S2	S3	LM	Policy	Total	LM	Policy	Total
EU	66.0	62.2	68.7	79.7	74.7	82.5	-5.7	9.8	4.0	-6.3	9.8	3.5
AT	81.2	60.2	81.7	85.2	63.0	85.6	-25.9	26.5	0.6	-26.1	26.6	0.5
BE	61.5	59.7	69.3	71.5	69.6	78.7	-3.0	15.6	12.6	-2.7	12.7	10.0
BG	62.3	60.5	67.6	83.7	81.1	90.7	-2.9	11.4	8.5	-3.1	11.5	8.3
CY	60.0	57.8	60.4	67.7	65.9	67.9	-3.7	4.4	0.7	-2.7	3.0	0.3
CZ	67.6	64.4	69.6	103.0	101.0	106.7	-4.7	7.6	2.9	-1.9	5.6	3.6
DE	59.2	57.3	58.8	77.3	74.1	76.1	-3.1	2.5	-0.7	-4.1	2.6	-1.6
DK	63.0	64.3	64.3	65.3	65.6	65.3	2.1	-0.0	2.1	0.5	-0.4	0.1
EE	70.7	68.0	75.2	75.8	72.5	80.8	-3.8	10.2	6.3	-4.4	10.9	6.5
EL	56.7	45.6	57.1	49.7	44.1	50.6	-19.6	20.2	0.6	-11.4	13.2	1.8
ES	47.8	45.7	50.3	53.6	51.5	55.2	-4.3	9.5	5.2	-3.9	7.0	3.1
FI	71.0	70.6	71.5	73.8	73.7	74.9	-0.7	1.3	0.6	-0.2	1.7	1.6
FR	70.1	66.1	71.7	73.6	68.6	75.1	-5.8	8.1	2.3	-6.8	8.9	2.1
HR	73.7	68.8	78.4	101.0	88.4	105.8	-6.6	13.0	6.4	-12.5	17.1	4.7
HU	81.3	80.0	79.5	103.5	101.3	99.6	-1.5	-0.7	-2.2	-2.2	-1.6	-3.8
IE	88.7	83.5	88.3	98.6	90.4	93.6	-5.8	5.4	-0.4	-8.4	3.2	-5.1
IT	39.0	38.1	38.5	60.6	59.9	59.3	-2.2	0.8	-1.4	-1.2	-0.9	-2.1
LT	66.7	63.1	75.4	81.3	74.1	90.2	-5.4	18.3	12.9	-8.9	19.8	11.0
LU	43.6	54.5	52.0	62.0	62.8	66.0	25.0	-5.7	19.2	1.3	5.2	6.5
LV	76.4	74.7	81.9	88.0	85.5	94.8	-2.1	9.4	7.2	-2.9	10.6	7.7
MT	98.4	77.3	98.0	98.4	70.8	98.8	-21.5	21.0	-0.5	-28.0	28.4	0.3
NL	65.2	60.0	67.4	68.6	61.5	70.2	-8.1	11.4	3.3	-10.3	12.6	2.3
PL	54.3	53.9	58.5	85.1	82.7	88.6	-0.8	8.5	7.7	-2.8	6.9	4.1
PT	71.5	70.0	75.1	75.5	78.4	83.1	-2.1	7.1	5.0	3.7	6.2	9.9
RO	57.6	54.6	60.8	96.6	95.7	106.4	-5.3	10.9	5.7	-0.8	11.0	10.2
SE	66.3	65.1	67.5	74.4	73.0	76.0	-1.7	3.6	1.9	-1.9	4.0	2.1
SI	60.5	56.7	63.2	92.2	88.4	98.1	-6.4	10.8	4.4	-4.1	10.5	6.4
SK	67.9	59.4	72.2	86.4	73.5	89.3	-12.6	18.8	6.2	-14.9	18.2	3.3

TABLE B 2. CHANGES IN POVERTY HEADCOUNTS OF WOMEN AND MEN AGED 15-24 YEARS, 2020, BY COUNTRY

	Poverty line	Women			Men				Women			Men		
		S1	S2	S3	S1	S2	S3		LM	Policy	Total	LM	Policy	Total
EU	6 245	17%	18%	16%	17%	18%	16%		1.1	-1.6	-0.4	1.4	-1.8	-0.4
AT	1 329	13%	19%	14%	14%	20%	15%		5.6	-5.4	0.2	5.7	-4.6	1.1
BE	1 266	16%	16%	14%	18%	18%	16%		-0.4	-2.1	-2.5	0.1	-1.8	-1.7
BG	488	20%	21%	20%	17%	19%	17%		1.2	-1.3	-0.1	1.1	-2.0	-0.9
CY	831	19%	20%	19%	22%	23%	22%		0.6	-1.0	-0.4	1.0	-0.7	0.3
CZ	14 162	11%	12%	12%	7%	8%	7%		0.6	-0.2	0.4	0.2	-0.4	-0.2
DE	1 203	17%	17%	17%	13%	14%	13%		0.8	-0.1	0.7	0.5	-0.5	0.0
DK	11 863	17%	17%	17%	19%	19%	19%		-0.4	0.0	-0.4	0.0	0.0	0.0
EE	617	15%	16%	14%	17%	18%	16%		1.1	-2.0	-0.9	1.0	-2.1	-1.1
EL	449	18%	20%	17%	21%	22%	20%		1.8	-2.5	-0.8	1.3	-1.9	-0.6
ES	747	22%	22%	22%	26%	26%	25%		0.6	-0.9	-0.2	0.7	-0.8	-0.1
FI	1 267	13%	13%	12%	17%	17%	17%		0.3	-0.8	-0.5	-0.1	-0.3	-0.4
FR	1 124	15%	17%	15%	18%	18%	17%		1.3	-2.0	-0.7	0.7	-1.5	-0.8
HR	2 958	17%	18%	16%	14%	17%	14%		1.2	-1.8	-0.5	3.0	-2.7	0.3
HU	104 968	17%	16%	16%	14%	15%	15%		-0.3	-0.1	-0.3	0.3	0.1	0.4
IE	1 229	8%	8%	8%	8%	9%	9%		0.8	-0.0	0.8	0.8	-0.4	0.4
IT	816	32%	32%	32%	29%	29%	29%		0.1	-0.1	-0.0	0.5	-0.1	0.4
LT	466	14%	15%	13%	16%	18%	15%		1.2	-2.2	-0.9	2.9	-3.7	-0.8
LU	2 100	21%	19%	18%	17%	16%	16%		-2.3	-1.0	-3.4	-0.6	-0.6	-1.2
LV	439	14%	14%	13%	13%	13%	12%		0.2	-0.7	-0.5	0.1	-1.7	-1.6
MT	768	11%	22%	13%	15%	29%	16%		10.7	-8.6	2.1	14.0	-13.6	0.4
NL	1 312	17%	18%	16%	17%	19%	17%		1.6	-2.1	-0.5	1.9	-2.1	-0.3
PL	1 714	25%	26%	25%	24%	25%	24%		0.1	-0.7	-0.6	0.6	-0.5	0.1
PT	528	16%	16%	15%	18%	18%	17%		-0.0	-0.8	-0.9	-0.6	-0.9	-1.5
RO	1 097	18%	18%	18%	16%	15%	15%		0.2	-0.4	-0.2	-0.4	-0.3	-0.7
SE	13 680	15%	15%	15%	16%	16%	15%		0.2	-0.2	-0.0	0.3	-1.3	-1.0
SI	744	11%	12%	11%	8%	9%	8%		0.9	-1.3	-0.4	0.7	-1.2	-0.6
SK	444	19%	22%	18%	18%	21%	18%		3.3	-4.1	-0.8	2.9	-3.4	-0.5

TABLE B 3. DECOMPOSITION OF DISPOSABLE INCOMES OF WOMEN AND MEN AGED 15-24 YEARS, 2020, BY COUNTRY

	Women					Men				
	MI	Taxes in SiC	Benefi ts	MCS	DI	MI	Taxes and SiC	Benefi ts	MCS	DI
EU	67.5	-15.2	12.2	4.6	68.7	89.3	-22.1	10.0	5.7	82.5
AT	67.3	-11.1	10.4	15.2	81.7	74.4	-13.5	9.4	15.4	85.6
BE	60.9	-13.4	14.0	7.8	69.3	78.4	-20.4	11.5	9.1	78.7
BG	65.0	-14.5	14.8	2.3	67.6	100.9	-21.6	9.2	2.2	90.7
CY	53.6	-6.1	10.1	2.9	60.4	61.1	-6.3	11.2	1.9	67.9
CZ	74.5	-16.0	8.2	2.9	69.6	130.7	-30.2	4.1	2.2	106.7
DE	69.7	-18.3	6.0	1.4	58.8	99.4	-30.4	4.9	2.2	76.1
DK	63.1	-25.5	24.5	2.2	64.3	69.7	-27.3	20.1	2.8	65.3
EE	67.3	-8.4	13.0	3.3	75.2	76.1	-10.9	11.4	4.2	80.8
EL	46.2	-7.0	7.9	10.1	57.1	43.2	-8.1	10.4	5.1	50.6
ES	45.9	-5.3	6.9	3.2	50.3	54.0	-7.6	6.7	2.4	55.2
FI	62.5	-12.2	21.1	0.1	71.5	72.4	-17.0	19.5	0.0	74.9
FR	62.0	-13.4	17.3	5.8	71.7	66.5	-14.9	16.7	6.8	75.1
HR	80.7	-14.9	7.1	5.5	78.4	115.9	-22.5	2.7	9.7	105.8
HU	110.4	-40.9	7.7	2.3	79.5	147.0	-54.2	5.2	1.6	99.6
IE	75.6	-10.0	20.9	1.8	88.3	76.3	-9.3	23.6	3.0	93.6
IT	34.0	-6.8	8.6	2.6	38.5	57.1	-12.1	9.6	4.7	59.3
LT	80.0	-27.5	19.5	3.8	75.4	112.3	-42.2	15.0	5.7	90.2
LU	59.8	-13.1	8.1	-2.8	52.0	74.2	-17.8	5.5	4.0	66.0
LV	86.9	-20.9	14.2	1.6	81.9	112.3	-27.2	7.3	2.3	94.8
MT	77.4	-14.0	12.7	21.8	98.0	74.0	-14.9	10.9	28.8	98.8
NL	62.5	-8.6	14.2	6.6	67.4	66.9	-12.3	15.7	7.6	70.2
PL	58.2	-10.1	9.3	1.1	58.5	100.1	-17.8	5.3	0.9	88.6
PT	78.3	-12.4	5.3	3.9	75.1	90.2	-15.0	4.7	3.1	83.1
RO	81.2	-31.9	8.2	3.4	60.8	158.0	-59.6	4.2	3.8	106.4
SE	69.7	-15.5	13.0	0.4	67.5	84.0	-18.3	9.1	1.1	76.0
SI	62.1	-16.0	12.9	5.8	63.2	117.9	-35.1	8.7	8.1	98.1
SK	67.3	-15.6	12.7	10.2	72.2	99.4	-29.4	6.3	14.7	89.3

TABLE B 4. CHANGES IN MEAN DISPOSABLE INCOME OF WOMEN AND MEN AGED 25-49 YEARS, 2020, BY COUNTRY

	Women			Men				Women			Men		
	S1	S2	S3	S1	S2	S3		LM	Policy	Total	LM	Policy	Total
EU	97.0	92.6	99.5	133.3	125.6	135.1		-4.5	7.1	2.5	-5.8	7.1	1.4
AT	84.2	67.5	85.6	126.9	99.8	126.1		-19.9	21.6	1.7	-21.3	20.7	-0.6
BE	92.7	89.7	97.0	119.1	113.7	123.3		-3.2	7.8	4.6	-4.5	8.0	3.6
BG	121.3	118.2	132.4	161.8	155.1	176.8		-2.6	11.8	9.2	-4.1	13.4	9.3
CY	95.2	90.0	93.7	132.3	125.3	129.5		-5.4	3.8	-1.6	-5.3	3.2	-2.1
CZ	84.3	81.3	87.8	141.0	136.6	145.9		-3.5	7.7	4.2	-3.1	6.6	3.5
DE	90.6	87.8	90.7	139.0	133.9	137.7		-3.1	3.2	0.1	-3.7	2.8	-0.9
DK	99.8	100.1	100.3	116.6	116.8	117.0		0.4	0.2	0.5	0.2	0.1	0.3
EE	101.2	98.6	107.7	129.0	123.8	135.6		-2.5	9.0	6.5	-4.0	9.1	5.1
EL	81.6	74.4	82.4	132.1	120.4	132.3		-8.9	9.8	0.9	-8.9	9.0	0.1
ES	90.5	86.3	90.7	127.1	121.5	127.0		-4.7	4.9	0.2	-4.4	4.3	-0.1
FI	102.6	102.6	104.5	124.2	123.7	125.6		0.0	1.8	1.8	-0.4	1.5	1.1
FR	95.6	90.0	95.3	129.3	120.3	128.0		-5.9	5.6	-0.3	-6.9	5.9	-1.0
HR	100.7	94.0	103.4	140.4	129.6	142.5		-6.6	9.3	2.7	-7.7	9.2	1.5
HU	96.4	94.4	93.2	133.0	129.1	127.7		-2.1	-1.2	-3.3	-2.9	-1.1	-4.0
IE	109.1	104.9	105.5	158.7	149.9	150.5		-3.9	0.6	-3.3	-5.5	0.4	-5.1
IT	83.7	81.5	81.4	132.7	129.2	128.5		-2.7	-0.1	-2.8	-2.6	-0.5	-3.2
LT	98.3	93.0	109.4	136.6	129.1	146.3		-5.4	16.7	11.3	-5.5	12.6	7.1
LU	97.1	97.8	99.9	127.4	128.3	129.4		0.7	2.1	2.8	0.7	0.8	1.6
LV	111.2	108.9	117.8	149.9	147.2	158.6		-2.1	8.1	6.0	-1.7	7.5	5.8
MT	106.2	87.9	104.6	147.8	107.7	140.4		-17.3	15.8	-1.5	-27.1	22.1	-5.1
NL	96.0	89.5	96.8	131.9	119.1	132.8		-6.9	7.7	0.8	-9.7	10.4	0.7
PL	99.5	98.6	101.7	146.4	143.9	145.4		-0.8	3.1	2.3	-1.7	1.0	-0.7
PT	102.3	98.8	103.0	127.8	124.4	128.7		-3.5	4.1	0.6	-2.7	3.4	0.7
RO	99.1	95.8	105.7	137.5	133.6	148.4		-3.3	10.0	6.7	-2.8	10.7	7.9
SE	95.9	95.0	98.6	112.6	111.2	115.9		-1.0	3.8	2.9	-1.2	4.2	3.0
SI	92.5	91.5	100.1	113.5	109.0	119.3		-1.1	9.4	8.3	-4.0	9.1	5.2
SK	90.8	82.7	95.9	125.5	109.7	129.4		-9.0	14.6	5.6	-12.6	15.7	3.1

TABLE B 5. CHANGES IN POVERTY HEADCOUNTS OF WOMEN AND MEN AGED 25-49 YEARS, 2020, BY COUNTRY

	Poverty line	Women			Men				Women			Men		
		S1	S2	S3	S1	S2	S3		LM	Policy	Total	LM	Policy	Total
EU	6 245	31%	34%	29%	16%	19%	15%		3,1	-4,5	-1,4	3,1	-3,7	-0,6
AT	1 329	37%	51%	36%	16%	24%	15%	14,5	-15,9	-1,4	8,7	-9,1	-0,4	
BE	1 266	22%	22%	19%	12%	11%	10%	0,7	-3,7	-2,9	-0,3	-1,9	-2,2	
BG	488	32%	35%	29%	22%	24%	20%	2,9	-5,7	-2,7	1,6	-4,3	-2,7	
CY	831	35%	37%	35%	12%	14%	12%	2,3	-2,1	0,2	2,0	-2,0	-0,0	
CZ	14 162	32%	35%	30%	8%	9%	7%	2,5	-4,8	-2,3	1,2	-2,1	-0,9	
DK	1 203	36%	37%	35%	14%	15%	14%	1,7	-2,3	-0,6	1,5	-1,4	0,1	
DK	11 863	18%	17%	17%	16%	15%	15%	-0,5	-0,1	-0,6	-0,3	-0,2	-0,5	
E	617	26%	28%	23%	20%	21%	18%	1,8	-4,7	-2,9	1,0	-2,7	-1,8	
ES	449	46%	50%	45%	21%	26%	22%	4,4	-5,3	-0,9	4,6	-4,2	0,3	
ES	747	40%	44%	40%	22%	24%	21%	3,4	-3,7	-0,3	2,5	-2,7	-0,2	
FI	1 267	17%	17%	16%	11%	12%	11%	-0,3	-1,1	-1,3	0,4	-0,9	-0,5	
FR	1 124	24%	29%	23%	11%	13%	10%	4,2	-5,4	-1,2	2,1	-2,8	-0,7	
R	2 958	32%	35%	31%	17%	19%	16%	2,5	-3,7	-1,2	2,6	-3,2	-0,6	
U	104 968	35%	36%	36%	24%	25%	25%	0,8	-0,0	0,7	1,0	-0,4	0,6	
IE	1 229	30%	31%	30%	13%	15%	13%	1,7	-0,9	0,8	1,9	-1,6	0,3	
IT	816	44%	45%	45%	20%	22%	21%	1,4	-0,6	0,8	1,3	-1,1	0,2	
LT	466	33%	38%	26%	20%	24%	17%	4,6	-11,7	-7,2	3,7	-6,7	-3,0	
LU	2 100	32%	32%	29%	13%	14%	13%	-0,0	-2,9	-2,9	0,7	-0,8	-0,1	
LV	439	27%	29%	25%	19%	20%	17%	1,6	-4,1	-2,6	0,6	-2,2	-1,7	
MT	768	30%	47%	31%	8%	37%	10%	16,8	-15,8	1,0	29,1	-27,6	1,5	
NL	1 312	27%	31%	27%	12%	17%	12%	3,8	-3,7	0,1	4,5	-4,9	-0,4	
PL	1 714	32%	32%	30%	16%	17%	16%	0,3	-2,3	-2,0	0,7	-0,8	-0,1	
PT	528	26%	28%	25%	17%	18%	17%	1,8	-2,9	-1,2	1,4	-1,7	-0,3	
RO	1 097	38%	39%	38%	17%	17%	16%	0,9	-1,4	-0,5	0,0	-1,7	-1,7	
SE	13 680	25%	26%	24%	16%	16%	15%	0,7	-1,8	-1,2	-0,1	-0,8	-1,0	
SI	744	25%	26%	22%	17%	19%	17%	0,7	-4,2	-3,5	2,3	-2,6	-0,4	
SK	444	29%	38%	28%	13%	23%	13%	9,1	-10,4	-1,4	9,4	-9,8	-0,4	

TABLE B 6. DECOMPOSITION OF DISPOSABLE INCOMES OF WOMEN AND MEN AGED 25-49 YEARS, 2020, BY COUNTRY

	Women					Men				
	MI	Taxes and Social Security	Benefits	MCS	DI	MI	Taxes and Social Security	Benefits	MCS	DI
EU	112,8	-31,6	13,8	4,7	99,5	165,3	-49,0	12,3	7,0	135,1
AT	75,1	-17,1	14,6	13,1	85,6	129,4	-36,1	13,4	19,5	126,1
BE	113,1	-40,1	16,6	7,4	97,0	158,7	-61,2	15,7	10,0	123,3
BG	147,7	-30,2	11,6	3,4	132,4	199,6	-40,9	10,9	7,2	176,8
CY	93,7	-13,9	10,3	3,6	93,7	138,1	-22,4	9,7	4,2	129,5
CZ	97,4	-22,5	9,7	3,2	87,8	176,3	-42,1	8,0	3,6	145,9
DE	115,9	-39,5	12,4	2,1	90,7	190,1	-65,5	9,7	3,5	137,7
DK	132,2	-57,7	21,9	3,9	100,3	170,0	-76,6	18,7	4,9	117,0
EE	107,4	-20,7	17,4	3,6	107,7	143,5	-28,4	16,1	4,4	135,6
EL	88,5	-20,7	9,3	5,4	82,4	152,7	-36,7	9,9	6,5	132,3
ES	94,3	-16,9	10,8	3,1	90,7	141,5	-28,5	11,1	3,6	127,0
FI	121,4	-35,7	18,6	0,2	104,5	162,7	-54,8	17,5	0,2	125,6
FR	98,4	-25,1	16,3	5,7	95,3	141,1	-37,2	15,7	8,4	128,0
HR	117,4	-27,0	7,8	5,2	103,4	167,0	-38,5	6,8	7,3	142,5
HU	128,3	-44,4	7,6	1,7	93,2	183,6	-64,7	6,6	2,2	127,7
IE	108,5	-28,2	23,3	2,0	105,5	175,9	-50,0	21,9	2,7	150,5
IT	88,1	-23,5	12,1	4,7	81,4	150,0	-44,1	15,5	7,0	128,5
LT	129,7	-49,6	23,2	6,3	109,4	201,1	-76,5	17,6	4,1	146,3
LU	121,8	-35,7	10,7	3,1	99,9	174,4	-57,2	10,0	2,2	129,4
LV	133,3	-34,3	17,4	1,5	117,8	196,8	-52,5	13,2	1,0	158,6
MT	98,1	-20,6	9,3	17,9	104,6	127,6	-30,7	8,1	35,3	140,4
NL	108,7	-25,9	13,8	6,4	96,8	174,5	-58,4	11,5	12,0	132,8
PL	116,5	-30,5	14,3	1,5	101,7	175,3	-45,6	14,2	1,4	145,4
PT	118,4	-26,5	7,3	3,8	103,0	161,6	-43,4	6,5	4,0	128,7
RO	159,6	-66,0	8,5	3,6	105,7	225,5	-91,1	8,3	5,7	148,4
SE	111,7	-33,1	19,0	1,0	98,6	141,3	-43,1	16,3	1,4	115,9
SI	120,3	-39,6	16,2	5,8	100,1	155,1	-52,2	10,1	8,1	119,3
SK	101,1	-27,1	12,9	9,3	95,9	149,3	-45,2	8,2	17,2	129,4

TABLE B 7. CHANGES IN MEAN DISPOSABLE INCOME OF WOMEN AND MEN AGED 50-64 YEARS, 2020, BY COUNTRY

	Women			Men				Women			Men		
	S1	S2	S3	S1	S2	S3		LM	Policy	Total	LM	Policy	Total
EU	102,6	98,9	104,7	145,9	139,2	147,5		-3,6	5,6	2,1	-4,6	5,7	1,1
AT	97,5	83,0	98,1	156,3	128,4	151,6		-14,9	15,5	0,6	-17,9	14,8	-3,0
BE	93,6	91,0	97,1	136,4	132,0	139,9		-2,8	6,6	3,8	-3,2	5,8	2,6
BG	130,8	128,7	142,4	153,6	149,9	166,7		-1,6	10,4	8,8	-2,4	10,9	8,5
CY	114,9	109,7	113,4	196,4	187,6	193,1		-4,5	3,2	-1,3	-4,5	2,8	-1,7
CZ	101,6	98,2	105,7	133,2	128,0	137,4		-3,4	7,4	4,0	-3,9	7,0	3,1
DE	92,3	90,0	92,0	159,9	154,4	158,1		-2,5	2,2	-0,3	-3,5	2,3	-1,1
DK	124,8	124,7	124,8	144,8	144,9	145,1		-0,1	0,1	-0,0	0,1	0,1	0,2
EE	103,7	101,0	110,7	112,4	109,3	119,5		-2,6	9,4	6,8	-2,7	9,0	6,3
EL	95,3	90,6	95,8	171,3	160,0	171,5		-5,0	5,4	0,4	-6,6	6,7	0,1
ES	103,5	100,5	104,4	162,1	156,3	162,1		-2,9	3,8	0,8	-3,6	3,6	-0,0
FI	123,1	122,7	125,2	137,9	138,4	141,0		-0,3	2,0	1,7	0,3	1,9	2,2
FR	116,6	111,7	116,8	162,2	153,5	159,8		-4,2	4,4	0,2	-5,4	3,9	-1,5
HR	90,8	86,0	93,1	132,9	126,1	136,0		-5,3	7,8	2,5	-5,1	7,4	2,3
HU	104,1	102,6	100,7	120,5	118,1	116,0		-1,4	-1,8	-3,3	-2,0	-1,8	-3,8
IE	99,1	95,7	96,2	155,8	146,3	146,0		-3,5	0,5	-3,0	-6,1	-0,1	-6,3
IT	99,9	97,8	97,3	177,0	171,7	171,2		-2,1	-0,5	-2,6	-3,0	-0,3	-3,3
LT	105,3	98,7	114,5	134,6	126,7	144,1		-6,3	15,0	8,7	-5,9	13,0	7,1
LU	88,2	86,0	88,5	158,2	157,5	159,2		-2,5	2,8	0,4	-0,5	1,1	0,6
LV	100,1	98,8	106,8	123,7	122,3	131,7		-1,4	8,0	6,6	-1,1	7,6	6,5
MT	67,3	61,2	68,7	156,8	130,7	153,9		-9,1	11,2	2,1	-16,6	14,8	-1,8
NL	94,3	87,8	94,8	156,0	142,7	156,9		-6,9	7,4	0,5	-8,6	9,1	0,5
PL	99,6	98,4	97,2	131,1	129,3	127,9		-1,1	-1,2	-2,4	-1,3	-1,1	-2,4
PT	104,7	101,2	104,6	147,2	144,1	147,7		-3,4	3,3	-0,1	-2,1	2,4	0,3
RO	92,1	89,7	98,7	132,2	130,4	143,6		-2,6	9,8	7,2	-1,3	9,9	8,6
SE	123,0	121,3	126,3	151,2	149,7	156,6		-1,4	4,1	2,7	-1,0	4,6	3,6
SI	102,9	101,5	110,0	113,1	109,5	119,3		-1,3	8,3	6,9	-3,1	8,6	5,5
SK	100,5	92,8	103,6	122,3	109,8	125,9		-7,7	10,7	3,1	-10,2	13,2	3,0

TABLE B 8. CHANGES IN POVERTY HEADCOUNTS OF WOMEN AND MEN AGED 50-64 YEARS, 2020, BY COUNTRY

	Poverty line	Women			Men				Women			Men		
		S1	S2	S3	S1	S2	S3		LM	Policy	Total	LM	Policy	Total
EU	6 245	31%	33%	30%	17%	19%	16%		1,9	-2,9	-1,0	2,1	-3,0	-0,9
AT	1 329	28%	37%	29%	14%	19%	14%		8,1	-7,5	0,6	4,7	-4,9	-0,2
BE	1 266	26%	25%	22%	10%	9%	8%		-1,8	-2,4	-4,2	-1,2	-1,0	-2,2
BG	488	27%	28%	25%	22%	23%	20%		1,0	-3,1	-2,0	0,9	-2,8	-1,9
CY	831	38%	39%	38%	11%	12%	11%		1,0	-1,7	-0,7	0,8	-1,2	-0,3
CZ	14 162	20%	23%	17%	11%	13%	9%		2,6	-5,6	-3,0	1,7	-3,7	-2,0
DE	1 203	35%	37%	35%	14%	15%	14%		1,8	-1,6	0,2	1,0	-0,9	0,1
DK	11 863	10%	10%	10%	10%	10%	10%		0,1	-0,3	-0,1	-0,1	0,0	-0,1
EE	617	24%	25%	21%	29%	30%	26%		0,8	-4,7	-3,8	0,8	-4,2	-3,3
EL	449	43%	45%	43%	15%	18%	16%		2,0	-2,2	-0,2	2,3	-1,9	0,3
ES	747	42%	43%	42%	20%	22%	20%		1,1	-1,6	-0,4	1,5	-1,6	-0,0
FI	1 267	11%	11%	10%	15%	15%	14%		0,2	-0,9	-0,7	0,1	-1,1	-1,0
FR	1 124	23%	25%	22%	10%	12%	9%		2,5	-3,6	-1,1	1,7	-2,0	-0,3
HR	2 958	43%	45%	42%	21%	22%	19%		1,6	-2,8	-1,3	0,9	-2,8	-1,9
HU	104 938	29%	30%	30%	26%	28%	28%		0,7	0,4	1,1	1,3	0,1	1,4
IE	1 229	38%	39%	40%	20%	22%	21%		0,4	0,7	1,1	1,9	-0,9	1,0
IT	816	43%	44%	43%	17%	18%	16%		0,9	-0,8	0,1	1,5	-1,9	-0,3
LT	466	29%	33%	26%	25%	29%	21%		4,2	-7,8	-3,6	3,8	-7,3	-3,5
LU	2 100	37%	39%	37%	13%	14%	13%		1,7	-1,5	0,2	0,7	-0,6	0,1
LV	439	34%	35%	32%	29%	30%	27%		1,0	-3,6	-2,7	0,6	-3,1	-2,5
MT	768	55%	62%	53%	10%	29%	9%		6,3	-8,1	-1,8	18,5	-20,2	-1,7
NL	1 312	34%	38%	34%	11%	15%	11%		3,8	-4,0	-0,2	3,7	-3,7	-0,0
PL	1 714	35%	36%	36%	24%	25%	24%		0,3	0,4	0,7	0,5	-0,8	-0,4
PT	528	35%	37%	35%	18%	19%	18%		1,7	-1,7	-0,0	0,9	-1,4	-0,5
RO	1 097	36%	37%	33%	18%	18%	16%		0,9	-3,4	-2,5	-0,1	-2,4	-2,5
SE	13 680	13%	13%	12%	13%	13%	12%		0,1	-1,0	-0,8	-0,4	-0,6	-0,9
SI	744	25%	26%	22%	20%	21%	18%		1,2	-3,3	-2,1	1,6	-3,2	-1,6
SK	444	19%	25%	18%	15%	22%	14%		5,8	-6,8	-1,0	7,2	-8,1	-0,9

TABLE B 9. DECOMPOSITION OF DISPOSABLE INCOMES OF WOMEN AND MEN AGED 50-64 YEARS, 2020, BY COUNTRY

	Women					Men				
	MI	Taxes and SIC	Benefits	MCS	DI	MI	Taxes and SIC	Benefits	MCS	DI
EU	105,8	-33,4	29,3	3,6	104,7	161,2	-53,8	35,1	5,6	147,5
AT	73,9	-22,9	38,0	10,8	98,1	156,4	-56,2	35,2	17,6	151,6
BE	98,9	-44,0	36,6	5,6	97,1	160,6	-76,5	48,7	7,2	139,9
BG	141,3	-28,6	27,8	1,9	142,4	163,4	-33,3	33,1	3,4	166,7
CY	95,1	-16,0	31,7	3,2	113,4	178,1	-33,3	44,3	5,0	193,1
CZ	96,3	-23,5	29,9	3,0	105,7	150,3	-38,3	21,9	3,4	137,4
DE	111,1	-40,4	20,4	1,8	92,0	198,8	-70,9	28,0	3,8	158,1
DK	177,1	-85,0	28,5	4,3	124,8	218,3	-103,1	24,6	5,3	145,1
EE	104,8	-18,7	21,2	3,5	110,7	113,9	-22,8	25,1	3,3	119,5
EL	80,2	-25,5	40,2	3,0	95,8	162,9	-43,7	50,7	4,2	171,5
ES	98,6	-23,9	27,9	2,2	104,4	163,7	-44,7	40,5	3,3	162,1
FI	146,3	-49,3	28,0	0,3	125,2	173,4	-68,3	35,6	0,3	141,0
FR	111,3	-34,2	34,2	5,5	116,8	159,5	-55,4	48,8	7,0	159,8
HR	87,1	-21,1	23,2	3,9	93,1	123,9	-30,2	37,6	5,1	136,0
HU	109,3	-41,4	31,6	1,1	100,7	153,0	-57,6	19,7	0,9	116,0
IE	99,2	-29,2	25,3	0,9	96,2	163,4	-50,7	31,0	2,4	146,0
IT	99,2	-34,6	28,4	4,3	97,3	183,2	-69,0	50,5	6,6	171,2
LT	135,5	-51,1	26,7	3,7	114,5	179,7	-67,2	27,2	4,6	144,1
LU	79,3	-32,7	37,8	4,1	88,5	157,5	-66,3	63,6	4,4	159,2
LV	116,7	-31,2	20,2	1,0	106,8	146,4	-41,6	26,1	0,9	131,7
MT	54,3	-10,8	18,4	6,8	68,7	131,1	-33,1	33,7	22,2	153,9
NL	107,3	-29,3	18,2	6,1	94,8	214,5	-82,0	20,0	12,2	156,9
PL	82,5	-29,1	42,7	1,1	97,2	129,4	-39,6	36,9	1,1	127,9
PT	108,7	-30,9	24,0	2,9	104,6	157,7	-48,5	35,5	3,0	147,7
RO	97,7	-41,3	39,6	2,8	98,7	167,0	-68,0	40,9	3,6	143,6
SE	145,8	-43,8	23,1	1,2	126,3	204,8	-69,5	20,0	1,3	156,6
SI	108,6	-39,0	38,0	4,5	110,0	124,7	-44,6	35,0	6,1	119,3
SK	91,5	-25,5	29,9	8,2	103,6	118,1	-39,2	33,9	13,5	125,9

TABLE B 10. CHANGES IN MEAN DISPOSABLE INCOME OF WOMEN AND MEN WITH LOW EDUCATION, 2020, BY COUNTRY

	Women			Men				Women			Men		
	S1	S2	S3	S1	S2	S3		LM	Policy	Total	LM	Policy	Total
EU	64,6	63,2	66,2	96,6	93,0	98,2		-2,2	4,6	2,4	-3,8	5,4	1,6
AT	64,2	59,3	65,8	91,9	81,6	94,4		-7,6	10,1	2,5	-11,2	13,9	2,6
BE	59,1	58,4	61,5	93,5	91,3	96,6		-1,1	5,3	4,2	-2,3	5,6	3,4
BG	52,9	51,8	56,8	73,4	71,8	78,3		-2,1	9,3	7,2	-2,1	8,8	6,7
CY	58,1	56,6	58,6	108,7	105,0	108,4		-2,4	3,3	0,9	-3,5	3,1	-0,3
CZ	66,7	65,9	71,2	87,8	88,7	94,5		-1,3	8,0	6,7	1,1	6,6	7,7
DE	57,1	56,5	57,2	82,9	81,2	82,8		-1,0	1,1	0,1	-2,0	1,8	-0,1
DK	84,6	84,6	85,1	108,3	108,2	108,5		-0,1	0,6	0,5	-0,1	0,3	0,2
EE	66,6	64,2	69,7	81,6	78,4	85,9		-3,6	8,2	4,6	-3,9	9,2	5,3
EL	69,5	67,6	67,9	124,3	119,9	124,0		-2,7	0,3	-2,3	-3,5	3,3	-0,2
ES	66,7	64,9	67,3	114,0	110,7	114,7		-2,7	3,6	0,9	-2,9	3,5	0,6
FI	73,3	72,9	74,5	94,0	92,8	94,6		-0,5	2,1	1,6	-1,3	1,9	0,6
FR	74,9	73,3	75,8	108,8	105,6	109,6		-2,2	3,3	1,1	-3,0	3,7	0,7
HR	49,6	48,4	51,2	85,6	81,5	87,7		-2,4	5,6	3,2	-4,8	7,3	2,4
HU	67,8	67,2	65,6	84,0	82,3	80,7		-1,0	-2,3	-3,3	-2,0	-2,0	-4,0
IE	58,1	57,5	57,9	107,5	103,5	104,6		-0,9	0,7	-0,3	-3,7	1,0	-2,7
IT	70,4	69,5	70,2	130,2	127,9	128,1		-1,2	0,9	-0,3	-1,8	0,2	-1,6
LT	61,8	60,7	70,3	88,8	85,4	98,7		-1,8	15,6	13,8	-3,8	15,0	11,1
LU	65,9	65,5	67,0	109,1	109,2	111,6		-0,6	2,3	1,7	0,1	2,2	2,3
LV	51,2	50,4	55,1	73,4	72,5	78,9		-1,5	9,1	7,6	-1,2	8,8	7,6
MT	55,5	49,2	56,4	115,1	91,9	112,9		-11,3	13,0	1,7	-20,1	18,2	-2,0
NL	68,3	65,9	69,2	107,8	99,7	107,6		-3,6	4,8	1,2	-7,5	7,3	-0,2
PL	78,0	77,1	78,0	111,2	107,7	108,7		-1,1	1,2	0,1	-3,2	0,9	-2,3
PT	74,5	72,7	74,5	115,4	112,5	115,1		-2,4	2,4	0,0	-2,5	2,3	-0,2
RO	49,7	49,3	53,3	74,3	72,6	79,4		-0,9	8,0	7,1	-2,3	9,1	6,8
SE	68,5	67,6	70,5	87,9	86,3	90,5		-1,2	4,2	3,0	-1,7	4,8	3,0
SI	61,2	60,7	64,6	75,3	73,0	78,7		-0,8	6,3	5,5	-3,1	7,5	4,4
SK	70,9	68,3	72,1	74,3	68,3	74,8		-3,7	5,5	1,7	-8,1	8,7	0,6

TABLE B 11. CHANGES IN POVERTY HEADCOUNTS OF WOMEN AND MEN WITH LOW EDUCATION, 2020, BY COUNTRY

	Poverty line	Women			Men				Women			Men		
		S1	S2	S3	S1	S2	S3		LM	Polic y	Tota l	LM	Polic y	Tota l
EU	6 245	26%	26%	24%	12%	13%	11%		0,7	-2,2	-1,5	1,2	-1,9	-0,7
AT	1 329	24%	27%	23%	8%	11%	8%		3,2	-3,9	-0,7	2,6	-2,9	-0,3
BE	1 266	22%	21%	20%	8%	8%	7%		-0,3	-1,6	-1,8	-0,3	-1,0	-1,3
BG	488	38%	38%	35%	24%	24%	22%		0,6	-3,1	-2,5	0,7	-2,7	-1,9
CY	831	31%	32%	30%	9%	10%	8%		0,6	-1,6	-1,0	0,2	-1,4	-1,2
CZ	14 162	15%	15%	11%	4%	4%	3%		0,1	-3,6	-3,5	-0,2	-0,6	-0,8
DE	1 203	20%	20%	20%	7%	8%	7%		0,3	-0,3	0,0	0,2	-0,4	-0,1
DK	11 863	12%	12%	11%	9%	9%	8%		0,0	-1,0	-1,0	0,1	-0,4	-0,3
EE	617	21%	22%	19%	16%	17%	14%		0,7	-2,9	-2,2	0,7	-2,8	-2,1
EL	449	27%	28%	29%	10%	11%	10%		0,9	0,7	1,7	1,2	-0,4	0,8
ES	747	33%	35%	33%	16%	17%	16%		1,2	-1,4	-0,2	1,2	-1,3	-0,1
FI	1 267	13%	13%	12%	9%	10%	9%		0,1	-1,3	-1,2	0,2	-0,8	-0,6
FR	1 124	21%	22%	20%	9%	9%	8%		1,0	-1,7	-0,7	0,6	-0,9	-0,3
HR	2 958	39%	39%	37%	15%	16%	14%		0,3	-1,7	-1,4	0,8	-1,7	-0,9
HU	104 968	23%	23%	24%	15%	15%	15%		0,0	0,5	0,6	0,2	0,2	0,3
IE	1 229	22%	22%	18%	12%	12%	9%		-0,1	-4,6	-4,7	0,7	-3,0	-2,3
IT	816	35%	36%	35%	13%	13%	13%		0,5	-0,5	-0,0	0,7	-0,6	0,1
LT	466	25%	25%	20%	13%	13%	11%		0,6	-4,9	-4,4	0,4	-2,4	-1,9
LU	2 100	27%	27%	26%	8%	8%	8%		0,1	-1,3	-1,1	0,4	-0,6	-0,2
LV	439	26%	26%	22%	15%	15%	13%		0,2	-3,4	-3,2	0,1	-2,1	-2,0
MT	768	43%	48%	42%	9%	25%	9%		5,7	-6,4	-0,7	16,4	-16,1	0,3
NL	1 312	26%	27%	25%	8%	10%	7%		1,2	-1,9	-0,7	1,9	-2,2	-0,2
PL	1 714	22%	22%	22%	15%	16%	16%		0,3	-0,4	-0,1	0,7	-0,3	0,3
PT	528	31%	32%	31%	13%	14%	13%		1,1	-1,4	-0,3	0,9	-1,1	-0,1
RO	1 097	38%	38%	34%	20%	21%	18%		0,2	-4,2	-4,0	0,4	-2,6	-2,2
SE	13 680	21%	21%	17%	12%	12%	10%		0,2	-3,6	-3,4	0,0	-1,5	-1,5
SI	744	23%	23%	21%	11%	12%	10%		0,5	-2,4	-1,9	0,5	-1,5	-1,0
SK	444	13%	14%	12%	9%	10%	9%		1,1	-1,6	-0,6	1,0	-1,0	0,1

TABLE B 12. DECOMPOSITION OF DISPOSABLE INCOMES OF WOMEN AND MEN WITH LOW EDUCATION, 2020, BY COUNTRY

	Women						Men				
	MI	Taxes in SIC	Benefi ts	MCS	DI		MI	Taxes and SIC	Benefi ts	MCS	DI
EU	27,1	-9,7	48,0	1,5	66,2		66,1	-21,0	50,6	3,3	98,2
AT	20,3	-5,0	48,5	3,9	65,8		42,7	-12,2	58,2	7,9	94,4
BE	20,9	-8,7	47,2	2,2	61,5		51,9	-23,0	63,5	4,2	96,6
BG	27,4	-5,7	34,3	0,8	56,8		53,0	-10,8	35,3	0,8	78,3
CY	19,9	-2,4	40,8	1,2	58,6		67,8	-9,7	48,5	2,9	108,4
CZ	16,4	-3,6	57,7	0,7	71,2		66,2	-14,7	42,1	0,9	94,5
DE	25,7	-10,1	44,2	0,5	57,2		59,2	-18,4	43,8	1,2	82,8
DK	71,0	-50,0	62,3	1,8	85,1		114,4	-60,8	52,7	2,2	108,5
EE	28,0	-5,0	45,6	1,1	69,7		58,2	-10,3	35,5	2,5	85,9
EL	23,3	-7,6	53,8	1,4	67,9		65,9	-15,3	75,6	2,0	124,0
ES	30,5	-6,5	42,3	1,3	67,3		64,9	-15,8	63,8	2,3	114,7
FI	20,2	-13,9	68,0	0,1	74,5		54,5	-28,2	68,1	0,2	94,6
FR	34,8	-13,3	52,5	1,8	75,8		64,5	-23,6	65,3	3,5	109,6
HR	14,8	-2,8	38,1	1,1	51,2		44,8	-8,9	48,8	3,3	87,7
HU	33,3	-13,7	45,5	0,5	65,6		79,4	-28,4	28,8	0,9	80,7
IE	15,9	-3,1	44,8	0,4	57,9		67,0	-16,3	52,7	1,2	104,6
IT	28,4	-13,9	54,2	1,4	70,2		75,8	-33,9	82,2	4,0	128,1
LT	22,7	-7,4	53,7	1,3	70,3		80,6	-28,6	44,3	2,7	98,7
LU	36,6	-14,4	42,4	2,4	67,0		72,1	-28,2	63,8	3,9	111,6
LV	15,9	-4,6	43,1	0,6	55,1		62,1	-15,5	31,7	0,7	78,9
MT	23,0	-4,1	30,6	7,0	56,4		63,7	-14,6	42,6	21,2	112,9
NL	42,1	-7,4	41,0	2,0	69,2		104,4	-31,3	37,4	6,4	107,6
PL	45,2	-19,1	51,2	0,8	78,0		104,1	-31,2	34,8	1,0	108,7
PT	37,8	-9,5	44,8	1,4	74,5		77,3	-22,2	57,8	2,2	115,1
RO	15,6	-6,2	43,2	0,7	53,3		46,3	-13,9	45,3	1,7	79,4
SE	29,6	-14,7	55,4	0,2	70,5		61,6	-25,6	53,6	0,9	90,5
SI	21,2	-6,7	49,7	1,2	64,6		46,2	-14,4	45,0	3,3	78,7
SK	12,5	-3,1	60,4	2,8	72,1		35,3	-10,2	44,2	5,8	74,8

TABLE B 13. CHANGES IN MEAN DISPOSABLE INCOME OF WOMEN AND MEN WITH MEDIUM EDUCATION, 2020, BY COUNTRY

	Women			Men				Women			Men		
	S1	S2	S3	S1	S2	S3		LM	Policy	Total	LM	Policy	Total
EU	85,5	81,8	87,3	122,3	116,4	124,2		-4,2	6,4	2,2	-4,8	6,4	1,6
AT	85,3	73,4	86,8	128,9	107,6	128,8		-14,0	15,7	1,7	-16,6	16,4	-0,1
BE	75,5	72,7	78,4	114,2	110,2	118,1		-3,7	7,6	3,8	-3,5	6,9	3,4
BG	92,0	89,6	99,5	127,9	124,3	138,5		-2,6	10,8	8,1	-2,8	11,1	8,3
CY	83,9	79,9	82,8	128,5	122,8	126,5		-4,7	3,4	-1,3	-4,4	2,9	-1,6
CZ	82,2	79,7	86,0	117,5	114,1	122,5		-3,1	7,7	4,6	-2,8	7,1	4,3
DE	75,8	73,9	75,6	117,4	114,3	116,5		-2,4	2,2	-0,2	-2,7	1,9	-0,8
DK	93,9	93,9	94,2	112,3	112,3	112,6		-0,1	0,3	0,3	0,0	0,3	0,3
EE	77,5	75,7	82,8	104,3	100,1	109,9		-2,4	9,2	6,8	-4,0	9,4	5,3
EL	77,1	71,4	77,6	135,7	125,9	137,0		-7,4	8,0	0,7	-7,2	8,1	0,9
ES	83,3	80,0	83,8	134,5	129,2	134,7		-3,9	4,5	0,6	-4,0	4,1	0,2
FI	90,4	89,4	91,1	109,3	108,3	110,1		-1,1	1,9	0,8	-1,0	1,7	0,7
FR	92,2	88,2	92,7	124,3	118,0	124,4		-4,3	4,9	0,6	-5,1	5,2	0,1
HR	84,0	79,3	86,5	123,8	115,5	126,3		-5,6	8,7	3,1	-6,7	8,8	2,1
HU	94,2	92,9	91,1	116,3	113,4	111,5		-1,4	-1,9	-3,3	-2,5	-1,6	-4,1
IE	78,8	76,0	77,7	128,5	123,0	124,9		-3,6	2,2	-1,4	-4,3	1,5	-2,8
IT	94,7	92,6	92,3	146,0	142,6	142,3		-2,3	-0,3	-2,6	-2,3	-0,2	-2,5
LT	74,3	70,0	83,2	105,2	98,9	113,9		-5,8	17,8	12,0	-6,0	14,2	8,2
LU	84,1	84,2	86,4	127,4	126,9	127,8		0,2	2,5	2,7	-0,5	0,7	0,3
LV	74,2	72,8	79,2	109,1	107,0	115,8		-1,9	8,7	6,8	-1,9	8,0	6,1
MT	98,7	82,3	98,7	142,8	110,8	137,5		-16,6	16,6	-0,0	-22,4	18,8	-3,7
NL	80,7	75,8	80,9	118,3	108,9	118,7		-6,0	6,2	0,3	-8,0	8,3	0,3
PL	79,0	78,1	79,1	124,8	123,5	123,9		-1,1	1,2	0,2	-1,0	0,3	-0,7
PT	99,9	95,1	99,5	139,8	139,7	144,1		-4,8	4,4	-0,4	-0,0	3,2	3,1
RO	88,4	86,1	94,6	127,4	125,3	138,3		-2,5	9,6	7,0	-1,6	10,2	8,6
SE	97,5	96,1	100,2	118,8	117,3	122,4		-1,4	4,2	2,8	-1,3	4,4	3,1
SI	81,9	79,6	86,3	101,9	98,3	106,8		-2,8	8,1	5,3	-3,5	8,3	4,8
SK	88,4	81,0	91,5	116,4	103,5	119,7		-8,3	11,8	3,5	-11,1	13,9	2,8

TABLE B 14. CHANGES IN POVERTY HEADCOUNTS OF WOMEN AND MEN WITH MEDIUM EDUCATION, 2020, BY COUNTRY

	Poverty line	Women			Men				Women			Men		
		S1	S2	S3	S1	S2	S3		LM	Policy	Total	LM	Policy	Total
EU	6 245	30%	33%	29%	16%	18%	15%		2,7	-4,3	-1,6	2,4	-3,3	-0,9
AT	1 329	31%	42%	30%	12%	19%	12%		10,8	-11,1	-0,2	6,9	-7,0	-0,1
BE	1 266	27%	27%	23%	12%	11%	10%		0,9	-4,0	-3,1	-0,2	-1,5	-1,7
BG	488	36%	39%	33%	21%	22%	18%		2,3	-5,9	-3,6	1,3	-4,0	-2,7
CY	831	36%	37%	36%	15%	17%	15%		1,4	-1,4	0,1	2,2	-1,5	0,7
CZ	14 162	26%	28%	22%	9%	10%	7%		2,5	-6,4	-3,9	1,1	-2,7	-1,6
DE	1 203	39%	41%	39%	16%	18%	17%		1,6	-1,5	0,1	1,3	-1,1	0,2
DK	11 863	17%	17%	16%	13%	13%	13%		0,0	-0,5	-0,5	0,1	-0,3	-0,3
EE	617	37%	39%	32%	27%	28%	24%		1,5	-6,7	-5,2	0,9	-4,4	-3,5
EL	449	41%	44%	40%	19%	23%	20%		3,5	-3,9	-0,4	3,3	-3,2	0,0
ES	747	36%	39%	36%	18%	20%	18%		2,3	-2,8	-0,5	1,8	-2,0	-0,2
FI	1 267	18%	19%	17%	15%	16%	15%		0,8	-1,5	-0,7	0,7	-0,9	-0,2
FR	1 124	21%	25%	20%	10%	12%	9%		3,6	-4,7	-1,1	2,0	-2,6	-0,6
HR	2 958	34%	36%	32%	17%	20%	17%		2,7	-4,2	-1,6	2,2	-3,1	-0,9
HU	104 968	26%	27%	27%	22%	23%	23%		0,4	0,2	0,6	0,8	-0,1	0,7
IE	1 229	32%	33%	31%	12%	14%	11%		1,0	-2,4	-1,5	1,8	-2,8	-1,0
IT	816	38%	39%	38%	18%	19%	19%		0,9	-0,4	0,5	0,9	-0,8	0,1
LT	466	45%	49%	35%	26%	30%	21%		3,9	-13,4	-9,6	3,6	-8,9	-5,3
LU	2 100	33%	34%	31%	13%	14%	14%		0,6	-2,3	-1,7	0,8	-0,4	0,4
LV	439	45%	47%	41%	27%	28%	24%		1,4	-5,5	-4,1	0,6	-3,6	-3,0
MT	768	23%	37%	23%	9%	29%	9%		13,7	-13,6	0,1	19,5	-19,6	-0,2
NL	1 312	31%	34%	30%	14%	17%	13%		3,8	-4,0	-0,1	3,6	-3,9	-0,4
PL	1 714	36%	37%	36%	17%	18%	17%		0,5	-0,7	-0,3	0,4	-0,6	-0,2
PT	528	23%	25%	23%	16%	15%	14%		2,8	-2,8	0,1	-0,8	-1,1	-1,9
RO	1 097	28%	29%	26%	12%	11%	10%		0,9	-2,6	-1,7	-0,4	-1,5	-1,9
SE	13 680	19%	20%	18%	12%	12%	11%		0,8	-2,5	-1,7	0,4	-1,1	-0,8
SI	744	25%	26%	22%	15%	17%	15%		1,9	-4,1	-2,3	1,9	-2,9	-0,9
SK	444	21%	28%	20%	12%	20%	11%		7,5	-8,6	-1,1	8,1	-8,7	-0,6

TABLE B 15. DECOMPOSITION OF DISPOSABLE INCOMES OF WOMEN AND MEN WITH MEDIUM EDUCATION, 2020, BY COUNTRY

	Women					Men				
	MI	Taxes in SiC	Benefi ts	MCS	DI	MI	Taxes and SiC	Benefi ts	MCS	DI
EU	73,0	-21,4	32,6	3,7	87,3	120,4	-37,5	36,6	5,5	124,2
AT	53,2	-14,6	40,7	9,2	86,8	101,8	-34,3	48,4	15,0	128,8
BE	59,4	-21,6	36,1	4,5	78,4	110,9	-48,0	47,3	7,9	118,1
BG	87,9	-19,6	28,9	2,3	99,5	134,3	-28,9	29,6	3,5	138,5
CY	63,7	-8,9	25,8	2,8	82,8	100,9	-15,4	38,2	3,6	126,5
CZ	65,4	-15,0	33,4	2,2	86,0	116,9	-28,0	31,0	2,6	122,5
DE	72,3	-24,9	28,9	1,3	75,6	115,6	-38,5	40,6	2,2	116,5
DK	100,8	-50,5	41,2	2,8	94,2	145,3	-70,0	33,3	4,0	112,6
EE	57,2	-9,5	32,7	2,4	82,8	101,0	-19,4	24,4	3,9	109,9
EL	57,2	-16,0	33,5	4,5	77,6	118,8	-29,6	44,5	5,4	137,0
ES	68,2	-13,2	26,7	2,5	83,8	121,8	-28,7	38,8	3,6	134,7
FI	75,8	-24,5	39,5	0,2	91,1	111,8	-40,2	38,2	0,2	110,1
FR	69,2	-22,4	41,5	4,3	92,7	94,0	-30,3	54,7	6,1	124,4
HR	72,9	-15,4	25,0	4,1	86,5	113,4	-25,1	32,4	5,9	126,3
HU	83,4	-30,5	37,1	1,1	91,1	130,2	-48,0	27,9	1,3	111,5
IE	57,1	-12,5	31,9	1,1	77,7	118,0	-29,5	33,0	3,4	124,9
IT	83,7	-29,0	33,6	4,0	92,3	136,1	-50,9	51,1	6,0	142,3
LT	69,0	-24,0	34,5	4,1	83,2	124,0	-45,3	31,4	3,8	113,9
LU	76,0	-26,0	32,9	3,4	86,4	112,1	-44,4	58,4	1,6	127,8
LV	62,5	-15,8	31,6	1,0	79,2	120,8	-32,6	26,5	1,0	115,8
MT	82,7	-16,4	15,3	17,2	98,7	111,2	-26,6	24,9	28,0	137,5
NL	73,8	-14,6	25,1	4,1	80,9	134,4	-40,8	25,6	8,3	118,7
PL	54,5	-19,8	43,5	0,9	79,1	114,2	-33,9	42,7	0,9	123,9
PT	98,4	-21,9	18,9	4,0	99,5	157,2	-45,2	28,4	3,7	144,1
RO	97,6	-40,7	34,9	2,8	94,6	163,0	-66,5	37,4	4,4	138,3
SE	95,0	-30,2	34,5	1,0	100,2	126,3	-44,3	39,5	1,0	122,4
SI	65,7	-20,8	39,0	4,1	86,3	103,0	-33,5	32,9	5,8	106,8
SK	69,5	-19,1	33,5	8,0	91,5	113,0	-35,3	28,1	14,0	119,7

TABLE B 16. CHANGES IN MEAN DISPOSABLE INCOME OF WOMEN AND MEN WITH HIGHER EDUCATION, 2020, BY COUNTRY

	Women			Men				Women			Men		
	S1	S2	S3	S1	S2	S3		LM	Policy	Total	LM	Policy	Total
EU	130,4	126,2	133,8	180,9	173,5	183,8		-3,2	5,8	2,6	-4,1	5,7	1,6
AT	108,5	89,6	108,8	161,0	134,7	156,7		-17,4	17,6	0,2	-16,3	13,6	-2,7
BE	110,5	108,0	115,0	143,7	139,1	147,7		-2,3	6,4	4,1	-3,2	6,0	2,8
BG	171,8	169,9	188,7	259,0	249,8	284,3		-1,1	10,9	9,9	-3,5	13,3	9,8
CY	137,7	131,6	135,9	200,7	192,5	197,1		-4,4	3,1	-1,3	-4,1	2,3	-1,8
CZ	106,0	103,4	111,6	173,5	167,8	178,7		-2,4	7,7	5,4	-3,3	6,3	3,0
DE	111,7	109,1	111,3	175,3	170,2	173,3		-2,3	2,0	-0,4	-2,9	1,8	-1,2
DK	118,5	118,9	119,3	142,3	142,8	143,2		0,4	0,3	0,7	0,3	0,3	0,6
EE	111,4	109,5	119,4	148,6	145,0	157,9		-1,7	8,9	7,2	-2,4	8,7	6,3
EL	129,6	122,1	131,4	188,6	176,4	190,0		-5,8	7,2	1,4	-6,5	7,2	0,7
ES	132,0	128,1	133,2	187,4	181,9	187,8		-3,0	3,9	0,9	-2,9	3,1	0,2
FI	126,1	126,8	129,1	160,3	162,0	164,6		0,6	1,8	2,4	1,0	1,7	2,7
FR	138,3	132,3	137,9	187,8	177,6	184,5		-4,3	4,1	-0,3	-5,4	3,7	-1,7
HR	145,9	139,0	150,2	187,5	179,5	192,8		-4,7	7,7	2,9	-4,3	7,1	2,8
HU	132,2	130,7	128,4	174,9	172,6	170,3		-1,1	-1,8	-2,9	-1,3	-1,3	-2,6
IE	124,1	119,1	120,3	175,5	164,5	164,8		-4,0	1,0	-3,0	-6,3	0,2	-6,1
IT	129,8	127,2	126,4	218,8	213,8	211,9		-2,0	-0,6	-2,6	-2,3	-0,9	-3,2
LT	121,9	116,8	133,3	181,3	173,3	193,5		-4,2	13,5	9,3	-4,4	11,2	6,7
LU	118,8	119,4	120,6	167,5	168,7	169,4		0,5	1,0	1,5	0,8	0,4	1,1
LV	134,0	132,5	142,3	207,4	205,5	220,0		-1,1	7,3	6,2	-0,9	7,0	6,1
MT	153,3	134,5	151,2	205,3	166,8	198,4		-12,3	10,9	-1,4	-18,7	15,4	-3,3
NL	116,2	109,2	118,2	164,5	152,8	166,8		-6,0	7,8	1,7	-7,1	8,5	1,4
PL	138,6	138,3	139,4	196,7	196,0	194,9		-0,2	0,8	0,6	-0,3	-0,6	-0,9
PT	173,0	170,5	175,5	217,0	213,6	218,4		-1,5	2,9	1,5	-1,6	2,2	0,6
RO	179,5	174,1	191,9	216,3	211,6	232,6		-3,0	9,9	6,9	-2,2	9,7	7,5
SE	116,4	115,8	120,6	147,7	147,4	154,6		-0,6	4,1	3,6	-0,2	4,8	4,7
SI	122,3	123,0	133,4	148,2	144,8	157,2		0,5	8,5	9,1	-2,3	8,4	6,1
SK	112,7	107,8	119,4	146,5	134,5	151,4		-4,4	10,4	6,0	-8,2	11,6	3,4

TABLE B 17. CHANGES IN POVERTY HEADCOUNTS OF WOMEN AND MEN WITH HIGHER EDUCATION, 2020, BY COUNTRY

	Poverty line	Women			Men				Women			Men		
		S1	S2	S3	S1	S2	S3		LM	Policy	Total	LM	Policy	Total
EU	6 245	19%	20%	17%	10%	12%	10%		1,3	-2,7	-1,4	1,3	-2,1	-0,8
AT	1 329	27%	35%	27%	14%	18%	14%		7,9	-8,8	-0,9	3,9	-3,8	0,1
BE	1 266	15%	14%	12%	8%	8%	7%		-1,1	-1,3	-2,4	-0,6	-0,8	-1,3
BG	488	19%	20%	17%	11%	11%	9%		0,7	-2,8	-2,1	0,1	-2,1	-2,0
CY	831	22%	24%	22%	9%	10%	9%		1,5	-1,6	-0,1	0,8	-1,3	-0,5
CZ	14 162	24%	24%	21%	5%	6%	4%		0,7	-3,3	-2,7	1,1	-1,7	-0,6
DE	1 203	23%	24%	23%	9%	9%	9%		0,9	-1,1	-0,3	0,5	-0,3	0,2
DK	11 863	12%	11%	11%	11%	10%	10%		-0,5	-0,3	-0,8	-0,7	-0,3	-1,0
EE	617	23%	24%	20%	16%	16%	14%		0,6	-3,7	-3,2	0,2	-2,3	-2,1
EL	449	25%	27%	24%	11%	14%	11%		2,3	-3,5	-1,2	2,5	-2,7	-0,2
ES	747	26%	27%	25%	13%	14%	13%		1,7	-2,1	-0,4	1,1	-1,3	-0,2
FI	1 267	8%	7%	7%	5%	5%	4%		-1,0	-0,6	-1,5	-0,8	-0,4	-1,2
FR	1 124	13%	15%	12%	6%	7%	6%		1,8	-2,8	-1,1	0,6	-1,1	-0,4
HR	2 958	16%	16%	15%	10%	9%	8%		-0,0	-0,9	-0,9	-0,1	-1,1	-1,2
HU	104 968	22%	22%	22%	17%	18%	17%		0,2	0,0	0,2	0,5	-0,0	0,5
IE	1 229	23%	25%	22%	13%	14%	12%		1,6	-3,0	-1,4	1,2	-1,4	-0,3
IT	816	26%	27%	26%	15%	16%	14%		0,6	-0,4	0,2	1,3	-1,6	-0,3
LT	466	21%	24%	17%	10%	13%	8%		2,4	-6,9	-4,5	3,1	-4,9	-1,8
LU	2 100	25%	25%	24%	11%	10%	10%		-0,2	-1,2	-1,5	-0,3	-0,1	-0,5
LV	439	20%	20%	16%	14%	14%	10%		0,3	-3,5	-3,2	0,2	-3,7	-3,5
MT	768	9%	21%	10%	5%	19%	4%		12,0	-11,3	0,7	13,7	-14,2	-0,5
NL	1 312	18%	20%	17%	8%	10%	7%		2,2	-3,1	-0,9	2,1	-2,8	-0,7
PL	1 714	15%	15%	14%	10%	9%	9%		-0,7	-1,0	-1,7	-0,3	-0,5	-0,8
PT	528	13%	12%	11%	11%	13%	12%		-1,7	-0,9	-2,6	1,2	-1,1	0,1
RO	1 097	8%	8%	8%	3%	3%	3%		0,5	-0,3	0,2	0,0	0,0	0,0
SE	13 680	15%	15%	13%	13%	12%	11%		-0,0	-1,7	-1,7	-1,1	-0,8	-1,9
SI	744	14%	13%	11%	12%	13%	11%		-1,1	-1,9	-3,0	0,6	-1,3	-0,6
SK	444	18%	21%	17%	10%	14%	9%		3,3	-4,2	-0,9	3,6	-4,2	-0,6

TABLE B 18. DECOMPOSITION OF DISPOSABLE INCOMES OF WOMEN AND MEN WITH HIGHER EDUCATION, 2020, BY COUNTRY

	Women					Men				
	MI	Taxes in SiC	Benefi ts	MCS	DI	MI	Taxes and SiC	Benefi ts	MCS	DI
EU	147,3	-46,5	29,1	4,6	133,8	209,8	-72,8	41,3	6,4	183,8
AT	95,0	-30,1	30,9	14,2	108,8	147,5	-57,8	52,4	17,1	156,7
BE	136,1	-60,6	32,1	7,4	115,0	184,7	-90,2	45,0	8,2	147,7
BG	195,2	-36,7	27,5	2,7	188,7	297,2	-55,9	32,3	10,8	284,3
CY	125,3	-22,3	29,6	4,0	135,9	188,1	-40,3	46,3	4,0	197,1
CZ	118,7	-29,4	18,6	3,8	111,6	199,9	-50,8	25,5	4,1	178,7
DE	132,0	-50,7	30,3	1,9	111,3	188,3	-71,8	58,7	3,4	173,3
DK	159,0	-72,8	29,7	3,5	119,3	210,3	-99,6	28,0	4,5	143,2
EE	112,2	-23,5	27,4	3,3	119,4	160,6	-35,1	28,9	3,5	157,9
EL	127,9	-35,8	36,5	4,7	131,4	184,8	-57,6	60,6	5,3	190,0
ES	138,4	-33,1	25,3	3,1	133,2	200,6	-56,6	41,1	3,2	187,8
FI	146,9	-52,5	34,5	0,2	129,1	196,7	-86,3	54,0	0,3	164,6
FR	140,8	-42,5	33,5	6,2	137,9	192,9	-65,6	48,9	8,4	184,5
HR	158,3	-42,0	29,5	4,7	150,2	200,2	-55,8	43,9	5,3	192,8
HU	144,7	-51,5	33,5	1,7	128,4	203,0	-73,2	38,7	1,9	170,3
IE	130,9	-37,1	24,6	1,8	120,3	198,8	-62,8	26,7	2,1	164,8
IT	135,1	-50,7	36,2	5,8	126,4	231,3	-107,7	82,7	5,6	211,9
LT	158,6	-62,3	33,0	4,1	133,3	259,8	-100,4	30,4	3,9	193,5
LU	143,2	-49,9	25,4	1,9	120,6	201,3	-87,8	53,2	2,6	169,4
LV	154,4	-43,8	30,9	0,9	142,3	262,1	-77,3	34,4	0,9	220,0
MT	159,4	-34,4	9,9	16,3	151,2	198,1	-52,0	19,3	33,0	198,4
NL	138,4	-38,2	17,8	7,7	118,2	231,9	-85,8	17,7	11,9	166,8
PL	155,6	-45,1	27,4	1,5	139,4	221,9	-65,8	37,2	1,6	194,9
PT	188,2	-61,7	44,8	4,2	175,5	260,8	-106,8	60,6	3,9	218,4
RO	276,3	-117,2	27,8	5,0	191,9	331,1	-140,5	36,9	5,1	232,6
SE	132,0	-44,9	32,5	1,0	120,6	182,0	-69,1	40,5	1,2	154,6
SI	148,9	-53,0	34,5	5,3	133,4	176,8	-66,1	40,4	7,6	157,2
SK	125,1	-33,5	22,0	6,2	119,4	154,0	-47,6	31,9	13,6	151,4

TABLE B 19. CHANGES IN MEAN DISPOSABLE INCOME OF WOMEN AND MEN IN SINGLE PERSON HOUSEHOLDS, 2020, BY COUNTRY

	Women			Men				Women			Men		
	S1	S2	S3	S1	S2	S3		LM	Policy	Total	LM	Policy	Total
EU	86,6	84,8	88,4	100,7	96,9	102,7		-2,1	4,3	2,2	-3,8	5,8	1,9
AT	91,5	82,9	92,5	103,9	88,0	103,5		-9,4	10,5	1,2	-15,3	14,9	-0,4
BE	78,2	77,2	81,1	90,7	89,4	94,3		-1,3	5,0	3,7	-1,4	5,4	4,0
BG	79,4	78,6	86,6	124,8	114,8	134,4		-1,0	10,1	9,1	-8,0	15,7	7,7
CY	97,4	94,5	97,1	128,2	122,2	126,1		-2,9	2,7	-0,2	-4,7	3,0	-1,6
CZ	75,8	74,2	80,2	96,9	94,8	101,4		-2,2	8,0	5,8	-2,2	6,8	4,6
DE	88,5	87,0	87,8	101,0	98,7	100,0		-1,7	0,9	-0,8	-2,3	1,3	-1,0
DK	89,4	89,8	90,3	92,7	93,0	93,4		0,4	0,6	1,1	0,3	0,5	0,8
EE	74,8	73,4	80,1	79,0	76,9	83,8		-1,8	8,9	7,1	-2,7	8,8	6,1
EL	99,4	97,0	98,6	118,9	112,9	119,7		-2,4	1,6	-0,8	-5,0	5,7	0,6
ES	101,7	100,0	102,6	114,1	110,7	114,4		-1,7	2,5	0,8	-3,0	3,2	0,3
FI	83,1	83,4	84,8	89,4	90,5	92,0		0,4	1,7	2,1	1,3	1,7	3,0
FR	108,7	106,2	109,4	108,5	104,5	109,0		-2,3	2,9	0,6	-3,6	4,1	0,5
HR	71,8	69,0	73,4	84,5	80,9	86,5		-3,9	6,1	2,2	-4,3	6,7	2,4
HU	91,0	89,8	88,0	102,4	100,9	98,6		-1,3	-1,9	-3,3	-1,5	-2,2	-3,7
IE	84,4	82,3	85,1	94,4	90,4	92,8		-2,5	3,3	0,8	-4,2	2,5	-1,7
IT	102,8	101,3	101,8	125,0	122,4	122,7		-1,5	0,5	-1,0	-2,1	0,2	-1,8
LT	72,1	68,6	78,6	88,5	86,2	95,9		-4,9	13,9	9,0	-2,6	10,9	8,3
LU	100,9	100,0	101,4	112,6	110,5	113,4		-0,9	1,4	0,4	-1,9	2,6	0,8
LV	74,0	73,3	79,2	83,8	82,5	89,4		-0,9	7,9	6,9	-1,6	8,2	6,6
MT	79,6	77,1	82,4	99,3	86,0	102,4		-3,1	6,7	3,6	-13,5	16,6	3,1
NL	89,3	85,9	90,9	99,9	94,0	101,4		-3,7	5,6	1,9	-5,9	7,3	1,4
PL	84,3	84,2	82,6	100,4	98,8	97,2		-0,1	-1,9	-2,0	-1,7	-1,6	-3,2
PT	104,1	102,5	104,2	113,1	111,6	114,1		-1,5	1,6	0,1	-1,3	2,2	0,9
RO	78,2	77,2	83,9	94,4	93,6	102,6		-1,3	8,5	7,2	-0,9	9,5	8,6
SE	82,9	81,7	85,9	102,0	100,7	105,3		-1,5	5,1	3,6	-1,3	4,5	3,2
SI	74,9	74,1	78,7	81,9	80,1	86,7		-1,0	6,2	5,2	-2,3	8,0	5,8
SK	79,0	77,0	80,6	89,5	80,5	91,5		-2,6	4,7	2,1	-10,1	12,3	2,3

TABLE B 20. CHANGES IN POVERTY HEADCOUNTS OF WOMEN AND MEN IN SINGLE PERSON HOUSEHOLDS, 2020, BY COUNTRY

	Poverty line	Women			Men				Women			Men		
		S1	S2	S3	S1	S2	S3		LM	Policy	Total	LM	Policy	Total
EU	6 245	33%	34%	29%	28%	31%	25%		1,3	-5,1	-3,8	2,4	-5,2	-2,8
AT	1 329	26%	34%	25%	24%	34%	23%		7,3	-8,5	-1,1	9,7	-10,8	-1,1
BE	1 266	20%	18%	14%	20%	16%	14%		-2,1	-3,7	-5,8	-3,4	-2,0	-5,4
BG	488	59%	60%	54%	44%	45%	39%		0,8	-5,8	-5,0	1,4	-5,7	-4,2
CY	831	20%	23%	18%	19%	21%	20%		2,6	-5,1	-2,5	1,8	-1,1	0,7
CZ	14 162	37%	38%	25%	19%	20%	13%		1,4	-12,8	-11,4	0,9	-6,7	-5,9
DE	1 203	28%	29%	28%	27%	29%	28%		1,0	-0,6	0,4	1,1	-0,7	0,4
DK	11 863	20%	20%	19%	24%	23%	23%		-0,4	-1,0	-1,4	-0,6	-0,7	-1,3
EE	617	56%	57%	52%	46%	46%	44%		0,8	-4,4	-3,6	0,2	-2,8	-2,6
EL	449	17%	19%	20%	16%	19%	16%		1,4	1,8	3,2	3,3	-2,6	0,7
ES	747	19%	20%	18%	19%	22%	19%		0,8	-1,4	-0,5	2,4	-2,5	-0,1
FI	1 267	23%	23%	20%	26%	25%	23%		-0,2	-2,5	-2,7	-1,0	-2,2	-3,2
FR	1 124	12%	13%	11%	12%	13%	11%		1,4	-2,7	-1,3	1,2	-2,3	-1,2
HR	2 958	52%	52%	49%	40%	42%	39%		0,5	-3,2	-2,7	2,4	-3,9	-1,5
HU	104 968	25%	26%	26%	28%	30%	29%		0,2	0,5	0,7	1,7	-0,2	1,5
IE	1 229	56%	57%	25%	46%	48%	30%		0,8	-31,9	-31,1	2,2	-18,1	-15,9
IT	816	25%	26%	25%	19%	20%	20%		0,6	-0,6	0,1	0,8	-0,7	0,1
LT	466	59%	62%	50%	50%	52%	40%		2,5	-11,6	-9,1	2,3	-11,6	-9,3
LU	2 100	22%	23%	21%	19%	21%	19%		1,4	-2,0	-0,6	2,0	-1,8	0,2
LV	439	59%	59%	54%	50%	50%	42%		0,6	-5,3	-4,7	0,8	-8,3	-7,5
MT	768	35%	39%	32%	22%	39%	17%		3,9	-7,6	-3,8	16,3	-21,4	-5,2
NL	1 312	17%	21%	16%	21%	26%	19%		3,5	-4,3	-0,8	5,0	-6,4	-1,4
PL	1 714	37%	37%	36%	33%	34%	33%		0,0	-0,6	-0,5	1,0	-1,7	-0,7
PT	528	29%	29%	28%	26%	27%	26%		0,5	-1,3	-0,9	1,0	-1,6	-0,6
RO	1 097	44%	45%	37%	26%	26%	22%		0,4	-7,7	-7,3	0,1	-3,9	-3,8
SE	13 680	29%	30%	22%	24%	24%	21%		0,9	-8,1	-7,2	-0,1	-3,3	-3,4
SI	744	43%	44%	40%	37%	39%	33%		1,4	-3,9	-2,6	2,0	-6,2	-4,2
SK	444	21%	23%	19%	25%	36%	23%		1,9	-3,2	-1,3	10,5	-12,1	-1,7

TABLE B 21. DECOMPOSITION OF DISPOSABLE INCOMES OF WOMEN AND MEN IN SINGLE PERSON HOUSEHOLDS, 2020, BY COUNTRY

	Women						Men				
	MI	Taxes and SIC	Benefi ts	MCS	DI		MI	Taxes and SIC	Benefi ts	MCS	DI
EU	51,2	-19,4	55,6	1,8	88,4		89,7	-31,0	40,7	4,0	102,7
AT	43,8	-18,6	63,8	6,6	92,5		84,6	-30,5	39,1	11,8	103,5
BE	43,7	-26,6	60,8	3,2	81,1		89,4	-44,5	45,5	3,8	94,3
BG	51,0	-10,0	44,7	0,8	86,6		111,1	-21,4	34,9	9,7	134,4
CY	54,9	-7,7	49,3	1,9	97,1		119,8	-22,1	25,6	3,3	126,1
CZ	38,2	-9,8	50,1	1,7	80,2		88,4	-23,9	35,1	1,8	101,4
DE	71,7	-28,1	46,5	1,0	87,8		97,0	-38,9	43,9	1,6	100,0
DK	77,3	-45,8	57,3	1,5	90,3		96,5	-53,0	47,1	2,8	93,4
EE	51,2	-10,7	37,8	1,8	80,1		74,3	-14,8	22,0	2,4	83,8
EL	40,7	-13,5	73,9	1,6	98,6		94,2	-27,4	52,5	3,1	119,7
ES	51,9	-15,6	65,3	1,2	102,6		90,0	-24,7	47,2	2,3	114,4
FI	51,9	-23,7	56,5	0,1	84,8		78,3	-32,1	45,7	0,1	92,0
FR	66,7	-26,7	66,6	2,8	109,4		83,0	-29,2	50,8	4,4	109,0
HR	31,2	-8,5	49,3	1,6	73,4		54,1	-16,4	46,7	2,5	86,5
HU	42,3	-16,5	61,2	1,0	88,0		101,9	-38,3	34,5	0,6	98,6
IE	55,0	-16,8	46,4	0,5	85,1		75,3	-22,7	38,3	1,9	92,8
IT	53,0	-30,3	76,8	2,2	101,8		106,5	-45,9	57,8	4,2	122,7
LT	58,8	-22,8	41,0	1,7	78,6		101,6	-36,1	28,9	1,5	95,9
LU	76,8	-35,8	57,1	3,3	101,4		108,8	-46,8	45,6	5,8	113,4
LV	58,0	-17,2	37,9	0,5	79,2		90,8	-27,1	24,9	0,8	89,4
MT	27,7	-6,4	57,8	3,3	82,4		59,1	-16,4	43,2	16,5	102,4
NL	73,5	-20,8	43,2	3,2	90,9		106,8	-35,0	31,3	5,6	101,4
PL	44,3	-21,4	59,3	0,4	82,6		84,3	-30,3	42,4	0,8	97,2
PT	46,2	-23,6	80,3	1,4	104,2		88,1	-35,5	59,5	2,0	114,1
RO	44,5	-19,3	57,7	0,9	83,9		94,3	-39,3	45,5	2,0	102,6
SE	58,7	-23,9	50,2	0,9	85,9		101,6	-34,8	37,5	1,0	105,3
SI	36,5	-14,0	54,9	1,9	78,7		72,9	-26,8	36,9	4,7	86,7
SK	32,1	-10,0	56,5	2,2	80,6		69,7	-23,6	35,4	10,2	91,5

TABLE B 22. CHANGES IN MEAN DISPOSABLE INCOME OF WOMEN AND MEN IN LONE PARENT HOUSEHOLDS, 2020, BY COUNTRY

	Women			Men				Women			Men		
	S1	S2	S3	S1	S2	S3		LM	Policy	Total	LM	Policy	Total
EU	80,9	78,6	83,3	94,3	91,2	96,0		-2,9	5,8	2,9	-3,3	5,2	1,9
AT	76,7	66,2	79,6	112,3	98,1	109,0		-13,6	17,5	3,9	-12,6	9,7	-3,0
BE	70,0	68,7	72,7	89,3	83,9	89,6		-1,9	5,8	3,9	-6,1	6,4	0,3
BG	96,0	94,9	105,1	79,4	79,4	87,2		-1,2	10,6	9,4	0,0	9,8	9,8
CY	89,3	86,0	88,7	97,9	91,6	95,5		-3,7	3,0	-0,7	-6,5	4,0	-2,5
CZ	76,5	73,6	78,4	82,0	78,4	84,2		-3,8	6,3	2,5	-4,3	7,1	2,8
DE	78,0	76,3	80,2	91,4	89,6	93,8		-2,2	5,1	2,9	-2,0	4,6	2,6
DK	76,4	76,3	76,6	86,6	88,3	88,5		-0,2	0,4	0,2	1,9	0,3	2,2
EE	82,1	80,0	86,8	112,4	105,7	113,5		-2,5	8,3	5,7	-5,9	6,9	1,0
EL	100,6	95,6	100,4	95,2	91,3	95,8		-5,0	4,8	-0,2	-4,1	4,7	0,6
ES	82,9	80,8	84,5	98,9	95,4	99,5		-2,6	4,5	2,0	-3,5	4,1	0,6
FI	79,5	79,3	80,8	84,8	84,0	85,5		-0,3	1,9	1,6	-1,0	1,8	0,9
FR	74,6	71,7	75,5	87,9	82,7	88,7		-3,9	5,1	1,2	-5,9	6,8	0,9
HR	75,9	72,6	77,4	76,5	70,2	77,0		-4,3	6,3	2,0	-8,3	9,0	0,7
HU	90,6	89,1	87,5	101,8	99,7	99,1		-1,7	-1,7	-3,5	-2,0	-0,5	-2,6
IE	79,1	78,6	76,8	101,1	100,0	101,2		-0,6	-2,3	-2,9	-1,1	1,2	0,2
IT	91,3	89,7	89,6	97,5	95,4	93,9		-1,7	-0,1	-1,8	-2,1	-1,6	-3,7
LT	71,6	68,2	81,1	81,1	81,1	94,6		-4,7	17,9	13,3	0,0	16,6	16,6
LU	77,1	77,5	80,2	131,2	129,6	130,4		0,5	3,5	4,0	-1,2	0,6	-0,6
LV	89,7	88,9	95,9	103,5	102,8	110,2		-1,0	7,9	6,9	-0,7	7,2	6,5
MT	76,5	71,5	78,3	61,9	61,9	63,9		-6,6	8,9	2,3	0,0	3,3	3,3
NL	70,2	67,4	72,4	105,9	96,7	105,2		-4,1	7,2	3,1	-8,7	8,1	-0,7
PL	91,8	91,1	96,6	113,8	112,8	116,6		-0,8	6,0	5,2	-0,8	3,3	2,5
PT	87,1	84,5	87,5	112,8	109,7	113,3		-3,0	3,4	0,4	-2,8	3,3	0,5
RO	85,7	82,4	91,3	99,1	97,4	107,5		-3,8	10,4	6,6	-1,7	10,2	8,4
SE	68,0	68,5	70,7	83,6	82,2	85,7		0,7	3,2	3,9	-1,7	4,3	2,5
SI	77,6	76,8	82,3	78,2	76,2	82,6		-1,0	7,1	6,1	-2,6	8,1	5,6
SK	70,6	66,9	73,0	78,8	77,8	80,8		-5,3	8,6	3,4	-1,3	3,7	2,4

TABLE B 23. CHANGES IN POVERTY HEADCOUNTS OF WOMEN AND MEN IN LONE PARENT HOUSEHOLDS, 2020, BY COUNTRY

	Poverty line	Women			Men				Women			Men		
		S1	S2	S3	S1	S2	S3		LM	Policy	Total	LM	Policy	Total
EU	6 245	34%	37%	31%	25%	28%	23%		2,5	-6,0	-3,4	2,2	-4,4	-2,2
AT	1 329	43%	56%	34%	25%	32%	22%		12,6	-21,9	-9,2	7,4	-10,3	-2,9
BE	1 266	32%	32%	27%	19%	19%	15%		0,3	-5,8	-5,5	0,6	-4,2	-3,6
BG	488	44%	44%	38%	43%	43%	40%		0,0	-6,8	-6,8	0,0	-3,5	-3,5
CY	831	39%	40%	37%	32%	32%	32%		0,8	-3,1	-2,3	0,0	0,0	0,0
CZ	14 162	34%	38%	31%	42%	44%	29%		4,4	-7,5	-3,1	2,1	-14,7	-12,7
DE	1 203	30%	32%	27%	14%	16%	14%		2,8	-5,4	-2,6	1,7	-1,7	0,0
DK	11 863	25%	25%	25%	9%	7%	7%		0,0	0,0	0,0	-2,3	0,0	-2,3
EE	617	37%	39%	29%	22%	22%	22%		1,9	-10,7	-8,8	0,0	0,0	0,0
EL	449	21%	25%	22%	30%	32%	27%		4,8	-3,5	1,3	2,5	-5,2	-2,7
ES	747	42%	45%	42%	22%	28%	25%		3,0	-3,4	-0,4	6,2	-3,1	3,1
FI	1 267	20%	20%	16%	30%	30%	30%		-0,5	-3,3	-3,8	0,2	-0,1	0,1
FR	1 124	32%	35%	29%	17%	26%	15%		3,4	-6,5	-3,1	9,1	-11,1	-2,0
HR	2 958	38%	40%	35%	47%	47%	47%		1,9	-4,4	-2,5	0,0	0,0	0,0
HU	104 968	28%	30%	29%	32%	32%	32%		2,3	-0,9	1,4	0,0	0,0	0,0
IE	1 229	38%	37%	43%	16%	16%	7%		-1,0	6,1	5,1	0,0	-9,2	-9,2
IT	816	32%	33%	32%	19%	20%	19%		0,5	-0,9	-0,5	0,9	-0,6	0,3
LT	466	56%	59%	40%	24%	24%	21%		3,1	-18,3	-15,2	0,0	-3,1	-3,1
LU	2 100	40%	38%	30%	24%	24%	24%		-1,9	-7,5	-9,4	0,0	0,0	0,0
LV	439	31%	32%	26%	25%	28%	21%		1,0	-6,5	-5,5	2,2	-6,9	-4,7
MT	768	24%	33%	24%	44%	44%	20%		8,9	-8,9	0,0	0,0	-24,5	-24,5
NL	1 312	39%	42%	36%	23%	33%	19%		3,0	-5,6	-2,7	10,0	-14,3	-4,2
PL	1 714	29%	29%	25%	20%	20%	14%		0,7	-4,6	-3,9	0,0	-5,8	-5,8
PT	528	30%	34%	31%	23%	31%	30%		3,6	-2,7	0,9	7,1	-0,4	6,6
RO	1 097	38%	44%	36%	23%	23%	23%		5,8	-8,0	-2,2	0,0	0,0	0,0
SE	13 680	41%	40%	37%	19%	19%	16%		-1,0	-3,2	-4,2	0,8	-3,8	-3,0
SI	744	36%	37%	30%	38%	42%	38%		1,1	-6,9	-5,8	4,0	-4,0	0,0
SK	444	32%	39%	28%	0%	8%	15%		6,5	-10,6	-4,1	8,0	6,9	14,9

TABLE B 24. DECOMPOSITION OF DISPOSABLE INCOMES OF WOMEN AND MEN IN LONE PARENT HOUSEHOLDS, 2020, BY COUNTRY

	Women					Men				
	MI	Taxes and Social Security Contributions	Benefits	MCS	DI	MI	Taxes and Social Security Contributions	Benefits	MCS	DI
EU	90,8	-20,8	20,6	3,0	83,3	109,0	-33,3	17,7	3,0	96,0
AT	55,8	-9,1	23,8	9,2	79,6	118,0	-37,5	21,4	7,2	109,0
BE	65,9	-22,0	25,1	3,7	72,7	110,6	-46,0	19,0	6,0	89,6
BG	110,4	-20,8	13,7	1,7	105,1	99,9	-21,9	9,2	0,0	87,2
CY	72,3	-7,9	22,1	2,4	88,7	91,7	-11,9	12,1	3,6	95,5
CZ	73,3	-12,0	14,7	2,4	78,4	91,7	-22,2	11,7	3,0	84,2
DE	80,1	-24,1	23,1	1,3	80,2	111,0	-36,6	18,6	1,4	93,8
DK	81,2	-36,6	30,5	1,6	76,6	119,4	-52,7	14,6	7,1	88,5
EE	83,9	-14,8	15,3	2,5	86,8	125,5	-27,3	13,5	1,8	113,5
EL	97,4	-20,1	20,2	3,3	100,4	96,4	-29,2	27,3	2,4	95,8
ES	81,5	-14,4	16,1	1,7	84,5	96,5	-23,3	24,7	1,9	99,5
FI	72,9	-22,0	29,7	0,2	80,8	90,6	-33,8	28,6	0,1	85,5
FR	60,7	-14,0	25,4	3,4	75,5	79,8	-19,4	22,3	6,0	88,7
HR	80,9	-16,5	10,5	2,5	77,4	78,1	-17,4	11,4	5,0	77,0
HU	107,7	-33,0	12,0	0,8	87,5	124,1	-39,2	11,2	3,1	99,1
IE	52,8	-11,5	34,6	0,9	76,8	98,1	-23,7	26,4	0,5	101,2
IT	97,8	-28,1	16,3	3,7	89,6	112,2	-36,5	12,8	5,3	93,9
LT	86,6	-32,0	22,9	3,7	81,1	80,2	-28,4	38,7	4,2	94,6
LU	77,5	-23,1	21,0	4,8	80,2	188,1	-67,2	8,2	1,3	130,4
LV	100,1	-20,7	15,7	0,8	95,9	116,1	-29,2	22,9	0,5	110,2
MT	46,7	-7,5	30,6	8,4	78,3	71,9	-13,6	5,6	0,0	63,9
NL	59,4	-14,0	27,1	3,8	72,4	128,7	-47,4	21,4	6,9	105,2
PL	88,5	-19,0	26,3	0,8	96,6	136,4	-34,9	13,9	1,2	116,6
PT	90,7	-18,7	13,0	2,5	87,5	140,0	-43,1	13,7	2,7	113,3
RO	122,6	-52,8	16,5	5,0	91,3	159,6	-64,0	8,9	3,0	107,5
SE	68,5	-20,2	22,0	0,3	70,7	101,6	-33,3	16,3	1,2	85,7
SI	94,2	-30,4	16,4	3,0	82,3	84,3	-27,2	22,4	4,2	82,6
SK	70,9	-16,6	12,9	5,8	73,0	91,9	-33,4	21,5	0,8	80,8

TABLE B 25. CHANGES IN MEAN DISPOSABLE INCOME OF WOMEN AND MEN IN HOUSEHOLDS OF COUPLES WITHOUT CHILDREN, 2020, BY COUNTRY

	Women			Men				Women			Men		
	S1	S2	S3	S1	S2	S3		LM	Policy	Total	LM	Policy	Total
EU	98,2	95,1	100,3	146,4	141,6	148,3		-3,1	5,3	2,2	-3,3	4,6	1,3
AT	94,2	80,9	94,8	156,4	137,2	154,7		-14,1	14,7	0,6	-12,3	11,2	-1,1
BE	73,2	71,5	75,5	139,1	136,1	141,9		-2,3	5,6	3,2	-2,2	4,2	2,0
BG	104,5	102,5	112,7	133,7	131,7	144,3		-1,9	9,7	7,8	-1,5	9,4	8,0
CY	87,7	84,4	86,9	157,4	152,9	156,0		-3,9	2,9	-0,9	-2,9	1,9	-0,9
CZ	96,7	93,9	101,4	125,2	122,3	131,1		-2,9	7,7	4,8	-2,3	7,0	4,7
DE	90,0	87,7	89,0	163,3	159,9	161,5		-2,6	1,6	-1,1	-2,1	1,0	-1,1
DK	118,5	118,4	118,8	143,8	143,7	144,2		-0,1	0,4	0,2	-0,0	0,4	0,3
EE	104,6	102,5	112,0	119,1	115,6	126,4		-2,0	9,0	7,1	-3,0	9,1	6,1
EL	86,6	82,7	86,7	172,9	165,5	173,3		-4,6	4,6	0,1	-4,3	4,5	0,2
ES	86,5	83,8	87,0	169,2	165,2	170,0		-3,1	3,7	0,6	-2,3	2,8	0,5
FI	115,9	115,3	117,5	139,9	139,5	141,8		-0,6	1,9	1,4	-0,3	1,7	1,4
FR	108,9	105,5	109,6	167,1	161,3	166,5		-3,2	3,8	0,6	-3,4	3,1	-0,3
HR	80,9	78,5	83,7	126,2	122,7	130,0		-3,0	6,4	3,4	-2,8	5,7	3,0
HU	105,0	104,0	101,9	129,3	127,5	125,1		-0,9	-2,0	-2,9	-1,4	-1,8	-3,2
IE	105,9	102,8	103,6	161,0	150,7	151,7		-2,9	0,8	-2,1	-6,4	0,6	-5,8
IT	89,1	87,5	87,5	182,4	179,7	179,9		-1,7	0,0	-1,7	-1,4	0,1	-1,4
LT	101,4	96,1	111,7	140,3	135,2	150,8		-5,2	15,4	10,2	-3,6	11,1	7,5
LU	97,6	98,7	99,7	170,9	173,1	172,3		1,1	1,0	2,2	1,3	-0,5	0,8
LV	107,7	105,6	113,9	131,3	129,5	139,3		-1,9	7,7	5,8	-1,4	7,5	6,1
MT	88,4	74,5	86,8	147,5	122,8	144,1		-15,7	13,9	-1,8	-16,8	14,5	-2,3
NL	95,9	90,7	97,1	151,4	142,1	152,6		-5,4	6,7	1,3	-6,1	6,9	0,8
NO	106,6	106,0	104,0	148,3	146,8	143,6		-0,6	-1,9	-2,4	-1,0	-2,2	-3,2
PT	100,3	98,6	100,9	157,3	155,5	157,8		-1,7	2,3	0,6	-1,1	1,5	0,3
RO	97,5	95,9	104,9	140,2	137,9	150,7		-1,6	9,2	7,6	-1,6	9,2	7,5
SE	115,5	114,5	119,1	139,7	138,7	145,4		-0,9	4,0	3,2	-0,7	4,8	4,1
SI	96,1	95,3	102,4	116,6	114,9	122,6		-0,8	7,3	6,6	-1,4	6,6	5,2
SK	95,7	91,0	99,1	122,6	115,2	125,9		-4,9	8,5	3,5	-6,0	8,8	2,8

TABLE B 26. CHANGES IN POVERTY HEADCOUNTS OF WOMEN AND MEN IN HOUSEHOLDS OF COUPLES WITHOUT CHILDREN, 2020, BY COUNTRY

	Poverty line	Women			Men				Women			Men		
		S1	S2	S3	S1	S2	S3		LM	Policy	Total	LM	Policy	Total
EU	6 245	33%	34%	31%	10%	12%	9%		1,5	-3,1	-1,6	1,3	-2,4	-1,1
AT	1 329	33%	39%	33%	8%	10%	7%		6,0	-5,7	0,2	2,0	-2,7	-0,6
BE	1 266	43%	43%	41%	3%	4%	3%		0,2	-1,8	-1,6	0,4	-0,5	-0,2
BG	488	42%	42%	39%	21%	22%	18%		0,5	-3,2	-2,7	0,6	-3,8	-3,2
CY	831	51%	52%	51%	12%	14%	11%		0,3	-0,4	-0,2	1,4	-2,3	-1,0
CZ	14 162	15%	17%	11%	5%	5%	4%		1,3	-5,6	-4,3	0,6	-1,3	-0,7
DE	1 203	40%	41%	41%	7%	7%	7%		1,4	-0,8	0,7	0,4	-0,3	0,1
DK	11 863	15%	15%	13%	8%	8%	8%		0,1	-1,6	-1,5	0,0	-0,6	-0,5
EE	617	23%	24%	17%	19%	20%	14%		1,1	-7,7	-6,6	0,8	-6,6	-5,8
EL	449	41%	43%	42%	6%	7%	6%		1,7	-0,2	1,5	1,1	-0,4	0,7
ES	747	46%	47%	46%	10%	12%	10%		1,4	-1,6	-0,1	1,2	-1,4	-0,2
FI	1 267	10%	10%	9%	6%	7%	6%		0,4	-1,1	-0,8	0,3	-0,7	-0,3
FR	1 124	29%	31%	28%	6%	7%	6%		1,7	-2,8	-1,1	0,5	-0,7	-0,2
HR	2 958	47%	48%	46%	18%	18%	16%		0,6	-2,2	-1,6	0,4	-2,1	-1,8
HU	104 968	30%	30%	31%	23%	23%	23%		0,4	0,6	0,9	0,0	-0,1	-0,0
IE	1 229	28%	28%	27%	9%	9%	8%		0,3	-1,0	-0,7	0,5	-0,8	-0,2
IT	816	46%	47%	46%	7%	8%	7%		0,7	-0,7	-0,0	0,8	-0,7	0,1
LT	466	31%	35%	23%	15%	17%	11%		3,6	-12,0	-8,4	2,2	-6,2	-4,0
LU	2 100	38%	38%	37%	6%	6%	6%		-0,2	-0,5	-0,7	-0,4	0,3	-0,1
LV	439	34%	36%	31%	25%	26%	20%		1,4	-4,8	-3,4	0,3	-5,1	-4,8
MT	768	49%	59%	48%	3%	20%	3%		10,3	-11,2	-1,0	16,8	-17,1	-0,3
NL	1 312	39%	41%	38%	7%	9%	7%		1,7	-3,1	-1,4	1,2	-1,9	-0,7
PL	1 714	26%	26%	27%	12%	12%	12%		0,2	0,8	1,0	0,5	-0,0	0,5
PT	528	43%	44%	42%	10%	11%	10%		0,4	-1,4	-1,0	0,4	-0,7	-0,3
RO	1 097	33%	33%	29%	10%	10%	8%		0,3	-4,1	-3,7	0,2	-2,3	-2,0
SE	13 680	17%	17%	15%	8%	8%	7%		-0,2	-2,0	-2,1	-0,0	-1,1	-1,1
SI	744	20%	20%	17%	10%	10%	8%		0,2	-3,1	-3,0	0,2	-2,0	-1,8
SK	444	12%	17%	11%	5%	8%	5%		4,6	-6,2	-1,6	2,9	-3,7	-0,8

TABLE B 27. DECOMPOSITION OF DISPOSABLE INCOMES OF WOMEN AND MEN IN HOUSEHOLDS OF COUPLES WITHOUT CHILDREN, 2020, BY COUNTRY

	Women					Men				
	MI	Taxes and Social Security Contributions	Benefits	MCS	DI	MI	Taxes and Social Security Contributions	Benefits	MCS	DI
EU	82,8	-27,8	43,2	2,9	100,3	113,0	-43,9	76,7	3,8	148,3
AT	63,7	-20,7	44,0	9,9	94,8	104,5	-48,6	91,1	12,6	154,7
BE	56,1	-29,7	45,9	3,3	75,5	92,9	-62,9	107,5	4,5	141,9
BG	94,3	-19,6	37,0	1,1	112,7	103,4	-20,8	59,6	2,1	144,3
CY	51,8	-9,7	43,8	2,1	86,9	84,8	-19,4	90,6	2,4	156,0
CZ	71,1	-17,8	45,9	2,3	101,4	101,0	-27,1	54,8	2,3	131,1
DE	92,7	-35,2	33,2	1,7	89,0	135,9	-50,9	82,3	2,2	161,5
DK	143,8	-74,0	46,6	2,4	118,8	185,4	-92,3	47,3	3,9	144,2
EE	92,0	-17,9	35,0	2,9	112,0	105,5	-23,1	40,7	3,3	126,4
EL	57,8	-20,4	49,5	2,6	86,7	94,0	-32,5	115,7	2,6	173,3
ES	70,1	-17,1	32,4	1,9	87,0	106,7	-35,6	96,9	2,4	170,0
FI	104,2	-39,6	52,7	0,3	117,5	124,9	-60,4	77,0	0,3	141,8
FR	84,8	-29,8	50,6	4,0	109,6	110,3	-47,4	98,8	4,9	166,5
HR	48,8	-13,0	46,1	1,9	83,7	59,4	-17,6	86,8	2,4	130,0
HU	85,9	-33,1	48,3	0,8	101,9	109,8	-43,0	57,2	1,0	125,1
IE	94,1	-26,2	34,1	1,6	103,6	136,3	-39,9	53,3	1,9	151,7
IT	59,0	-27,6	53,7	2,4	87,5	98,2	-66,3	145,1	2,9	179,9
LT	106,0	-39,9	42,6	3,3	111,7	153,5	-57,8	53,1	2,1	150,8
LU	94,3	-35,8	40,2	1,0	99,7	134,8	-70,4	108,1	-0,3	172,3
LV	110,0	-32,1	35,1	0,9	113,9	132,3	-40,5	46,6	1,0	139,3
MT	77,6	-16,5	13,4	12,3	86,8	89,8	-23,7	55,9	22,2	144,1
NL	94,3	-22,9	30,1	5,1	97,1	181,6	-60,2	34,4	8,6	152,6
PL	85,3	-30,6	48,3	1,1	104,0	121,4	-43,9	65,2	1,0	143,6
PT	65,1	-21,0	55,1	1,8	100,9	91,6	-43,8	108,4	1,6	157,8
RO	92,4	-39,4	50,0	1,9	104,9	119,1	-50,7	79,3	2,9	150,7
SE	107,6	-38,3	49,1	0,8	119,1	126,4	-56,0	74,1	0,9	145,4
SI	63,9	-22,6	59,1	3,2	102,4	67,7	-25,0	77,9	3,0	122,6
SK	69,0	-19,8	44,6	5,5	99,1	81,0	-26,6	63,5	8,2	125,9

TABLE B 28. CHANGES IN MEAN DISPOSABLE INCOME OF WOMEN AND MEN IN HOUSEHOLDS OF COUPLES WITH CHILDREN, 2020, BY COUNTRY

	Women			Men			Women			Men		
	S1	S2	S3	S1	S2	S3	LM	Policy	Total	LM	Policy	Total
EU	89,3	85,7	91,7	141,9	133,9	143,3	-4,0	6,7	2,7	-5,6	6,6	1,0
AT	69,2	57,4	71,1	137,2	110,0	135,4	-17,0	19,8	2,8	-19,8	18,5	-1,3
BE	87,2	84,0	90,5	123,9	117,5	126,8	-3,6	7,4	3,8	-5,2	7,5	2,3
BG	118,1	115,7	129,1	166,1	161,6	181,7	-2,1	11,4	9,4	-2,7	12,1	9,4
CY	93,8	89,7	92,7	145,1	137,5	141,8	-4,4	3,2	-1,2	-5,2	2,9	-2,2
CZ	69,3	67,2	72,8	144,6	139,6	149,4	-3,1	8,2	5,1	-3,4	6,7	3,3
DE	74,1	72,1	75,0	156,1	150,1	154,9	-2,7	3,9	1,2	-3,9	3,1	-0,8
DK	101,4	101,5	101,7	129,4	129,6	129,8	0,1	0,2	0,3	0,1	0,2	0,2
EE	93,9	91,6	99,7	138,9	133,8	145,9	-2,5	8,7	6,2	-3,7	8,7	5,1
EL	81,1	75,2	82,0	150,1	138,8	150,3	-7,3	8,3	1,0	-7,5	7,7	0,1
ES	88,2	84,3	88,4	141,8	135,9	141,4	-4,5	4,6	0,1	-4,2	3,9	-0,3
FI	98,2	98,2	100,0	133,8	132,4	134,4	0,1	1,8	1,9	-1,0	1,5	0,5
FR	92,4	86,8	91,5	139,3	129,4	136,6	-6,1	5,2	-0,9	-7,1	5,2	-1,9
HR	93,9	88,8	96,3	147,0	135,8	146,9	-5,4	8,0	2,5	-7,6	7,6	-0,0
HU	85,7	84,2	83,1	139,4	135,5	134,2	-1,8	-1,3	-3,0	-2,7	-1,0	-3,7
IE	97,3	93,4	94,0	161,4	152,0	151,8	-4,0	0,6	-3,4	-5,8	-0,2	-6,0
IT	71,3	69,7	69,6	146,3	142,3	140,9	-2,3	-0,1	-2,4	-2,7	-1,0	-3,7
LT	91,0	87,3	101,9	142,8	134,0	152,9	-4,0	16,0	12,0	-6,2	13,3	7,1
LU	88,8	88,2	89,9	130,5	131,1	132,2	-0,6	1,9	1,3	0,4	0,8	1,3
LV	99,0	97,3	104,8	169,8	167,8	180,0	-1,7	7,6	5,9	-1,1	7,2	6,0
MT	85,1	71,8	84,4	159,4	116,2	148,8	-15,6	14,8	-0,8	-27,1	20,4	-6,6
NL	85,7	80,0	85,8	140,1	126,2	140,5	-6,6	6,8	0,1	-9,9	10,2	0,3
PL	92,5	91,7	97,3	157,1	154,4	158,5	-0,8	6,0	5,2	-1,7	2,6	0,9
PT	106,1	101,7	105,7	142,2	138,4	142,5	-4,2	3,8	-0,3	-2,7	2,9	0,2
RO	90,1	87,2	95,8	135,2	132,4	146,0	-3,2	9,5	6,3	-2,1	10,1	8,0
SE	91,3	90,5	93,9	118,1	117,1	122,1	-0,9	3,7	2,8	-0,9	4,3	3,4

SI	91,3	90,6	99,2	118,5	113,4	123,5	-0,8	9,4	8,6	-4,3	8,5	4,3
SK	74,9	68,7	80,7	117,7	103,3	120,6	-8,3	16,0	7,7	-12,3	14,7	2,5

TABLE B 29. CHANGES IN POVERTY HEADCOUNTS OF WOMEN AND MEN IN HOUSEHOLDS OF COUPLES WITH CHILDREN, 2020, BY COUNTRY

	Poverty line	Women			Men				Women			Men		
		S1	S2	S3	S1	S2	S3		LM	Policy	Total	LM	Policy	Total
EU	6 245	35%	38%	34%	11%	14%	10%		3,1	-4,5	-1,4	3,4	-3,9	-0,4
AT	1 329	49%	63%	47%	10%	18%	10%		14,1	-15,8	-1,7	8,0	-7,9	0,1
BE	1 266	26%	26%	23%	6%	7%	5%		0,3	-3,2	-2,9	0,8	-1,4	-0,6
BG	488	35%	38%	31%	19%	21%	15%		2,9	-6,5	-3,5	2,2	-6,0	-3,8
CY	831	40%	43%	40%	6%	8%	6%		2,7	-2,2	0,5	2,4	-2,4	0,0
CZ	14 162	45%	47%	42%	6%	7%	5%		2,7	-5,3	-2,6	1,7	-2,1	-0,4
DE	1 203	48%	49%	47%	6%	8%	6%		1,7	-2,7	-1,1	1,4	-1,3	0,1
DK	11 863	14%	14%	14%	6%	6%	6%		-0,3	0,0	-0,3	-0,1	-0,0	-0,1
EE	617	30%	32%	28%	18%	19%	16%		1,6	-3,7	-2,1	1,0	-2,8	-1,8
EL	449	46%	50%	45%	11%	15%	11%		4,0	-4,8	-0,8	3,9	-3,3	0,6
ES	747	43%	45%	42%	15%	18%	15%		2,8	-2,9	-0,1	2,1	-2,2	-0,0
FI	1 267	20%	19%	19%	6%	7%	7%		-0,3	-0,6	-0,8	1,3	-0,3	1,0
FR	1 124	28%	33%	27%	7%	10%	7%		4,5	-5,6	-1,1	2,3	-2,7	-0,4
HR	2 958	32%	36%	30%	8%	11%	8%		3,4	-5,3	-1,9	2,8	-3,4	-0,6
HU	104 968	40%	41%	41%	20%	21%	20%		0,9	0,1	1,0	0,8	-0,5	0,3
IE	1 229	35%	38%	35%	12%	14%	11%		2,9	-2,6	0,3	2,0	-2,1	-0,1
IT	816	51%	53%	52%	13%	15%	14%		1,6	-0,8	0,8	1,5	-1,2	0,3
LT	466	35%	38%	29%	14%	18%	11%		3,0	-9,3	-6,3	4,3	-7,0	-2,7
LU	2 100	35%	36%	33%	9%	10%	9%		0,9	-3,0	-2,1	0,7	-0,5	0,2
LV	439	32%	33%	28%	13%	13%	11%		1,1	-4,5	-3,4	0,3	-2,2	-1,9
MT	768	37%	52%	40%	5%	36%	6%		14,7	-12,2	2,4	31,9	-30,1	1,8
NL	1 312	34%	38%	35%	6%	11%	7%		4,0	-3,7	0,4	4,7	-4,3	0,5
PL	1 714	34%	35%	31%	9%	10%	9%		0,6	-3,4	-2,8	0,7	-1,0	-0,3
PT	528	24%	28%	24%	11%	13%	11%		3,5	-3,5	-0,0	2,1	-2,4	-0,4
RO	1 097	39%	40%	38%	15%	15%	13%		0,8	-1,3	-0,4	-0,1	-1,8	-1,9
SE	13 680	26%	27%	25%	12%	12%	12%		1,0	-1,5	-0,5	-0,4	-0,3	-0,7
SI	744	24%	25%	20%	10%	14%	11%		1,1	-4,8	-3,7	3,3	-2,7	0,5
SK	444	40%	48%	36%	10%	22%	9%		7,8	-11,4	-3,6	11,3	-12,5	-1,2

TABLE B 30. DECOMPOSITION OF DISPOSABLE INCOMES OF WOMEN AND MEN IN HOUSEHOLDS OF COUPLES WITH CHILDREN, 2020, BY COUNTRY

	Women					Men				
	MI	Taxes and Social Security Contributions	Benefits	MCS	DI	MI	Taxes and Social Security Contributions	Benefits	MCS	DI
EU	102,4	-28,9	14,7	3,9	91,7	175,5	-53,2	14,8	6,6	143,3
AT	53,9	-11,2	19,1	9,3	71,1	137,9	-39,8	18,4	19,0	135,4
BE	108,7	-40,7	15,7	6,9	90,5	164,7	-65,0	17,2	9,9	126,8
BG	142,1	-27,7	11,8	2,9	129,1	201,4	-38,9	14,3	5,0	181,7
CY	96,9	-16,3	9,4	2,8	92,7	153,7	-27,3	11,5	4,0	141,8
CZ	78,0	-17,6	10,1	2,4	72,8	173,9	-38,6	10,5	3,6	149,4
DE	89,5	-30,5	14,5	1,7	75,0	204,4	-67,6	14,2	4,1	154,9
DK	142,2	-62,1	17,2	4,4	101,7	206,3	-93,7	12,1	5,1	129,8
EE	93,6	-19,4	22,3	3,2	99,7	148,9	-29,9	23,0	4,0	145,9
EL	88,3	-22,0	11,8	4,0	82,0	176,0	-45,0	14,4	5,2	150,3
ES	95,8	-18,9	9,3	2,7	88,4	163,4	-36,5	11,7	3,5	141,4
FI	118,2	-35,6	17,3	0,2	100,0	180,9	-64,6	17,8	0,3	134,4
FR	95,8	-24,6	15,1	5,2	91,5	151,4	-40,5	17,7	7,9	136,6
HR	107,5	-24,8	9,4	4,1	96,3	171,4	-40,3	9,7	6,2	146,9
HU	109,3	-36,0	8,7	1,2	83,1	183,9	-61,8	10,2	2,0	134,2
IE	101,8	-29,4	20,0	1,5	94,0	184,1	-57,6	22,6	2,6	151,8
IT	76,7	-21,4	10,8	3,6	69,6	170,6	-53,9	17,4	6,8	140,9
LT	109,5	-41,9	28,7	6,1	101,9	211,4	-81,2	18,4	4,5	152,9
LU	102,7	-29,1	13,5	2,9	89,9	170,7	-58,7	18,2	2,0	132,2
LV	106,9	-26,9	23,8	1,0	104,8	218,2	-56,6	17,8	0,7	180,0
MT	80,3	-15,4	6,3	13,1	84,4	140,0	-35,2	8,7	35,4	148,8
NL	93,9	-19,6	11,9	5,3	85,8	193,7	-69,7	10,0	12,6	140,5
PL	106,7	-28,7	18,0	1,4	97,3	184,1	-47,9	20,9	1,4	158,5
PT	125,5	-30,6	7,0	3,8	105,7	182,2	-52,8	9,5	3,6	142,5
RO	139,3	-57,8	11,3	3,0	95,8	214,2	-87,4	14,5	4,7	146,0
SE	106,9	-33,5	19,8	0,7	93,9	151,9	-49,8	18,9	1,2	122,1
SI	117,0	-39,2	19,2	5,1	99,2	160,4	-54,3	11,7	7,3	123,5
SK	77,9	-20,6	16,4	7,3	80,7	137,9	-41,8	9,5	15,0	120,6

TABLE B 31. CHANGES IN MEAN DISPOSABLE INCOME OF WOMEN AND MEN WITH DISABILITY, 2020, BY COUNTRY

	Women			Men				Women			Men		
	S1	S2	S3	S1	S2	S3		LM	Policy	Total	LM	Policy	Total
EU	66,3	66,4	68,2	72,4	72,3	74,3		0,1	2,8	3,0	-0,2	2,7	2,6
AT	58,6	59,6	62,0	69,0	67,6	71,2		1,7	4,2	5,9	-2,1	5,2	3,1
BE	72,5	72,0	73,4	85,5	85,2	86,6		-0,6	1,9	1,3	-0,4	1,7	1,4
BG	56,2	56,0	59,8	72,4	72,1	76,8		-0,3	6,8	6,5	-0,3	6,5	6,1
CY	106,2	105,1	106,7	81,1	81,0	81,8		-1,1	1,6	0,5	-0,2	1,0	0,8
CZ	68,4	67,8	73,4	76,5	76,1	82,3		-0,8	8,2	7,4	-0,4	8,1	7,7
DE	98,6	98,4	98,8	96,2	96,0	96,5		-0,3	0,5	0,2	-0,1	0,5	0,4
DK	81,7	81,7	81,6	79,6	79,5	79,3		-0,0	-0,1	-0,2	-0,0	-0,2	-0,3
EE	51,3	51,1	55,3	52,3	51,8	56,0		-0,3	8,2	7,9	-0,9	8,1	7,2
EL	70,7	70,8	67,6	82,0	82,3	78,6		0,2	-4,6	-4,4	0,3	-4,5	-4,2
ES	87,0	86,5	88,6	107,2	105,6	107,9		-0,6	2,4	1,9	-1,5	2,2	0,7
FI	76,2	76,6	78,2	83,9	84,4	86,3		0,5	2,2	2,7	0,6	2,3	2,9
FR	48,8	48,6	50,4	82,5	82,0	85,0		-0,4	3,7	3,3	-0,6	3,6	2,9
HR	32,3	32,2	32,8	30,8	30,9	31,5		-0,2	1,6	1,4	0,1	2,1	2,2
HU	51,8	52,9	51,2	54,5	54,2	52,4		2,2	-3,3	-1,1	-0,5	-3,3	-3,8
IE	56,9	58,1	57,8	67,8	67,7	64,8		2,0	-0,4	1,6	-0,1	-4,3	-4,4
IT	107,2	107,1	108,0	97,0	96,7	98,1		-0,1	0,8	0,7	-0,3	1,5	1,1
LT	51,6	51,4	60,2	61,4	60,0	70,3		-0,4	17,0	16,6	-2,3	16,7	14,4
LU	82,2	84,5	84,5	87,5	91,7	90,8		2,8	0,0	2,8	4,8	-1,1	3,7
LV	41,5	41,5	44,8	50,6	50,5	54,1		0,0	7,9	7,9	-0,1	7,1	7,0
MT	51,7	52,0	54,8	59,0	59,2	63,8		0,6	5,5	6,1	0,4	7,8	8,2
NL	64,0	64,9	66,4	77,0	77,1	79,2		1,3	2,4	3,7	0,2	2,7	2,8
PL	76,1	75,7	78,8	91,2	90,7	93,0		-0,4	4,0	3,5	-0,6	2,5	1,9
PT	63,9	63,8	64,3	57,7	57,2	57,6		-0,2	0,8	0,6	-0,9	0,7	-0,2
RO	33,1	33,1	35,7	54,4	54,4	58,0		0,0	7,8	7,8	0,0	6,7	6,7
SE	73,1	72,5	74,0	58,5	58,0	59,3		-0,9	2,1	1,2	-0,8	2,2	1,4
SI	68,4	68,4	73,3	72,1	72,1	75,9		0,0	7,2	7,2	-0,1	5,3	5,3
SK	59,4	59,4	59,9	67,6	67,9	67,9		-0,0	0,8	0,7	0,5	0,1	0,6

TABLE B 32. CHANGES IN POVERTY HEADCOUNTS OF WOMEN AND MEN WITH DISABILITY, 2020, BY COUNTRY

	Poverty line	Women			Men				Women			Men		
		S1	S2	S3	S1	S2	S3		LM	Policy	Total	LM	Policy	Total
EU	6 245	50%	50%	47%	43%	43%	41%		-0,3	-3,3	-3,6	0,0	-2,5	-2,5
AT	1 329	56%	51%	50%	43%	45%	41%		-4,9	-1,2	-6,0	1,9	-4,0	-2,0
BE	1 266	25%	25%	21%	20%	17%	16%		-1,0	-3,1	-4,0	-2,7	-1,1	-3,7
BG	488	68%	68%	64%	57%	57%	52%		0,0	-4,7	-4,7	0,0	-5,0	-5,0
CY	831	39%	39%	37%	28%	28%	28%		-0,6	-2,1	-2,7	0,0	0,0	0,0
CZ	14 162	47%	48%	39%	29%	29%	26%		0,6	-8,5	-7,9	0,0	-3,8	-3,8
DE	1 203	25%	25%	25%	35%	35%	34%		0,3	-0,7	-0,5	0,0	-1,7	-1,7
DK	11 863	19%	19%	19%	22%	22%	22%		0,0	0,0	0,0	0,0	0,0	0,0
EE	617	70%	70%	57%	72%	72%	60%		0,0	-13,2	-13,2	0,1	-11,6	-11,4
EL	449	39%	39%	45%	27%	27%	33%		0,0	5,5	5,5	0,0	5,7	5,7
ES	747	38%	38%	36%	24%	25%	24%		0,3	-1,8	-1,5	0,6	-0,4	0,2
FI	1 267	30%	30%	23%	26%	26%	20%		-0,3	-6,3	-6,6	0,1	-6,1	-6,0
FR	1 124	61%	61%	59%	20%	20%	19%		0,6	-2,4	-1,9	-0,2	-1,6	-1,8
HR	2 958	88%	89%	88%	88%	88%	87%		0,8	-0,8	0,0	0,0	-0,7	-0,7
HU	104 968	63%	61%	62%	67%	68%	68%		-2,3	1,4	-1,0	0,5	0,4	0,9
IE	1 229	59%	58%	53%	46%	45%	46%		-1,2	-5,6	-6,7	-1,2	1,8	0,6
IT	816	23%	23%	23%	28%	28%	26%		0,6	-0,6	-0,0	0,0	-2,3	-2,3
LT	466	68%	68%	59%	50%	51%	42%		0,0	-9,1	-9,1	0,2	-8,6	-8,4
LU	2 100	42%	40%	37%	24%	23%	26%		-2,3	-3,2	-5,5	-0,9	2,5	1,6
LV	439	78%	78%	73%	69%	69%	65%		0,0	-4,6	-4,6	0,3	-3,9	-3,6
MT	768	65%	65%	57%	61%	60%	47%		0,0	-7,4	-7,4	-0,6	-13,2	-13,8
NL	1 312	45%	46%	43%	34%	34%	31%		0,6	-3,1	-2,5	0,3	-2,4	-2,1
PL	1 714	36%	36%	32%	29%	29%	25%		0,2	-4,3	-4,1	0,2	-3,9	-3,7
PT	528	59%	59%	56%	67%	67%	67%		0,0	-3,2	-3,1	0,0	-0,5	-0,5
RO	1 097	88%	88%	85%	68%	68%	67%		0,0	-2,4	-2,4	0,0	-0,8	-0,8
SE	13 680	26%	26%	23%	54%	55%	55%		-0,7	-2,5	-3,3	1,1	0,0	1,1
SI	744	50%	51%	46%	40%	40%	33%		0,4	-4,5	-4,1	0,2	-7,0	-6,8
SK	444	48%	48%	48%	39%	40%	39%		0,0	0,0	0,0	0,5	-0,3	0,2

TABLE B 33. DECOMPOSITION OF DISPOSABLE INCOMES OF WOMEN AND MEN WITH DISABILITY, 2020, BY COUNTRY

	Women					Men				
	MI	Taxes and SIC	Benefits	MCS	DI	MI	Taxes and SIC	Benefits	MCS	DI
EU	8,9	-5,9	65,5	0,2	68,2	10,4	-7,0	71,1	0,3	74,3
AT	4,5	-1,2	59,3	0,2	62,0	10,0	-2,8	63,5	1,7	71,2
BE	10,7	-4,9	67,7	0,0	73,4	11,3	-8,5	83,8	0,0	86,6
BG	11,8	-1,8	49,6	0,2	59,8	23,8	-3,9	56,9	0,0	76,8
CY	6,5	-0,5	101,4	0,5	106,7	3,9	-0,2	79,8	0,1	81,8
CZ	3,9	-0,6	69,7	0,4	73,4	6,6	-1,4	76,6	0,5	82,3
DE	9,4	-7,3	97,0	0,2	98,8	14,5	-7,0	89,2	0,1	96,5
DK	14,1	-36,0	103,1	0,3	81,6	11,8	-33,6	101,0	0,2	79,3
EE	4,4	-0,5	51,2	0,3	55,3	5,5	-0,9	51,2	0,2	56,0
EL	6,4	-4,1	68,4	0,0	67,6	4,3	-3,0	80,6	0,0	78,6
ES	9,7	-7,6	86,1	0,5	88,6	12,8	-9,6	104,3	0,7	107,9
FI	18,8	-13,1	72,5	0,1	78,2	19,6	-17,9	84,5	0,1	86,3
FR	12,8	-5,6	42,5	0,7	50,4	11,0	-5,1	77,9	1,1	85,0
HR	3,4	-0,2	29,2	0,3	32,8	7,5	-0,1	23,9	0,3	31,5
HU	8,8	-4,9	47,3	0,0	51,2	8,4	-4,0	48,1	0,0	52,4
IE	5,8	-2,2	54,3	0,0	57,8	2,7	-1,7	63,9	0,0	64,8
IT	6,1	-10,7	112,5	0,0	108,0	7,1	-10,3	101,2	0,0	98,1
LT	6,3	-1,5	55,3	0,2	60,2	13,3	-3,8	60,1	0,7	70,3
LU	8,1	-7,4	83,8	0,0	84,5	15,9	-13,6	89,1	-0,6	90,8
LV	8,6	-2,4	38,6	0,0	44,8	11,7	-4,4	46,7	0,0	54,1
MT	12,3	-2,3	44,8	0,0	54,8	6,3	-1,5	59,1	0,0	63,8
NL	18,2	-18,4	72,5	0,8	66,4	19,0	-26,0	91,7	1,2	79,2
PL	21,4	-15,4	72,5	0,3	78,8	31,3	-19,8	81,1	0,4	93,0
PT	6,8	-1,5	59,0	0,0	64,3	7,6	-1,7	51,7	0,0	57,6
RO	0,4	-0,5	35,8	0,0	35,7	5,2	-2,1	54,9	0,0	58,0
SE	6,4	-2,7	70,3	0,0	74,0	2,6	-3,4	60,1	0,0	59,3
SI	12,6	-4,1	65,1	0,5	73,3	5,4	-1,9	72,6	0,4	75,9
SK	2,5	-0,6	58,2	0,0	59,9	1,8	-0,5	66,9	0,0	67,9

Annex 4. Scope of gender equality issues in the EPSR Principles

- **EPSR Principle 2 on gender equality:**
 - a. Equality of treatment and opportunities between women and men must be ensured and fostered in all areas, including regarding participation in the labour market, terms and conditions of employment and career progression.
 - b. Women and men have the right to equal pay for work of equal value.
- **EPSR Principle 3 on equal opportunities:** Regardless of gender, racial or ethnic origin, religion or belief, disability, age or sexual orientation, everyone has the right to equal treatment and opportunities regarding employment, social protection, education, and access to goods and services available to the public. Equal opportunities of under-represented groups shall be fostered.
- **EPSR Principle 9 on work-life balance:** Parents and people with caring responsibilities have the right to suitable leave, flexible working arrangements and access to care services. Women and men shall have equal access to special leaves of absence in order to fulfil their caring responsibilities and be encouraged to use them in a balanced way.
- **EPSR Principle 11 on Childcare and support to children:**
 - c. Children have the right to affordable early childhood education and care of good quality.
 - d. Children have the right to protection from poverty. Children from disadvantaged backgrounds have the right to specific measures to enhance equal opportunities.

Annex 5. Sustainable Development Goal 5

SDG 5 on gender equality and women's empowerment sets **nine targets**:

1. End discrimination against women and girls
2. End all violence against and exploitation of women and girls
3. Eliminate forced marriages and genital mutilation
4. Value unpaid care and promote shared domestic responsibilities
5. Ensure full participation in leadership and decision-making
6. Universal access to reproductive health and rights
7. Equal rights to economic resources, property ownership and financial services
8. Promote empowerment of women through technology
9. Adopt and strengthen policies and enforceable legislation for gender equality

Annex 6. Assessment of the RRP

Article 19 and Annex V of the RRF Regulation set out the main framework for assessing the RRP. They outline the four criteria that allow the Commission to evaluate the plans: relevance, effectiveness, efficiency and coherence. A system of ratings (A, B, C) facilitates equal treatment among Member States (EPRS, 2021). In assessing the RRP along those four criteria, consideration should be given to the following thematic criteria (Regulation (EU) 2021/241, pp. 40-41):

1	Whether the RRP presents a balanced response to the Member State's challenges
2	Whether it addresses the concerns identified in Country Specific Recommendations
3	Whether it contributes to strengthening the growth potential, job creation, and economic, social and institutional resilience, contributing to the implementation of the EPSR, including through the promotion of policies for children and the youth, and to mitigating the economic and social impact of the COVID-19 crisis
4	Whether the measures respect the 'do no significant harm' principle
5	Whether it contributes to the green transition
6	Whether it contributes to the digital transition
7	Whether it brings about lasting impacts for the Member State
8	Whether it ensures an effective monitoring and implementation of plan
9	Whether the estimated costs of the plan are reasonable and in line with the principles of cost-efficiency
10	Whether it provides sufficient arrangements to prevent, detect and correct corruption and fraud
11	Whether the measures of the plan are coherent

Annex 7. Recovery and Resilience Scoreboard common indicators

The Scoreboard DA defined the following common indicators and its level of disaggregation (Commission Delegated Regulation (EU) 2021/2106):

NUMBER	INDICATOR	DISAGGREGATED BY
1	Savings in annual primary energy consumption	
2	Additional operational capacity installed for renewable energy	
3	Alternative fuels infrastructure (refuelling/recharging points)	
4	Population benefiting from protection measures against floods, wildfires, and other climate related natural disasters	
5	Additional dwellings with internet access provided via very high-capacity networks	
6	Enterprises supported to develop or adopt digital products, services and application processes	
7	Users of new and upgraded public digital services, products and processes	
8	Researchers working in supported research facilities	Gender
9	Enterprises supported (of which small – including micro, medium, large)	
10	Number of participants in education or training	Gender and age
11	Number of people in employment or engaged in job searching activities	Gender and age
12	Capacity of new or modernised health care facilities	
13	Classroom capacity of new or modernised childcare and education facilities	
14	Number of young people aged 15-29 years receiving support	Gender and age

Annex 8. Budget allocations per Member State and EU-27

Member States	Total RRP budget (billion EUR)	Gender-targeted measures (total, billion EUR)	Non-targeted gender relevant measures (total, billion EUR)	Share of RRP budget for gender-targeted measures (%)	Share of budget for non-targeted but relevant for gender equality (%)	Share of RRP budget allocated to other measures (%)
AT	4.50	0.38	0.37	8.55	8.28	83.17
BE	5.93	0.06	0.34	1.08	5.68	93.24
BG	6.90	0.04	0.77	0.55	11.09	88.36
CY	1.20	-	0.05	-	4.50	95.50
CZ	7.04	0.17	0.46	2.47	6.48	91.06
DE	27.95	0.50	1.50	1.79	5.36	92.85
DK	1.60	-	-	-	-	100.00
EE	0.98	-	0.09	-	9.47	90.53
EL	18.19	1.21	0.10	6.65	0.57	92.78
ES	69.53	2.24	0.20	3.22	0.29	96.49
FI	2.09	-	0.37	-	17.55	82.45
FR	40.95	-	0.01	-	0.02	99.98
HR	6.39	0.82	0.36	12.77	5.71	81.52
HU	7.04	0.37	-	5.22	-	94.78
IE	0.99	-	0.28	-	28.11	71.89
IT	191.48	3.12	16.22	1.63	8.47	89.90
LT	2.23	-	0.48	-	21.59	78.41
LU	0.09	-	0.01	-	13.41	86.59
LV	1.83	0.03	0.19	1.51	10.44	88.05
MT	3.44	-	-	-	-	100.00
NL	4.70	-	0.83	-	17.61	82.39
PL	35.97	-	1.27	-	3.52	96.48
PT	16.64	0.41	3.17	2.44	19.05	78.51
RO	29.18	0.04	0.40	0.12	1.37	98.51
SE	3.28	-	0.55	-	16.68	83.32
SI	2.48	-	0.32	-	12.80	87.20
SK	6.58	-	0.34	-	5.24	94.76
EU	499.17	9.38	28.68	1.88	5.75	92.38

Source: elaborated by the authors based on country-level research, including RRP and Council Implementing Decisions