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**NOTE**

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From: General Secretariat of the Council

To: Delegations

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Subject: Assessment of the country-specific recommendations for 2026 and implementation of the country-specific recommendations for 2025: Opinion of the Employment Committee and the Social Protection Committee  
- *SPC multilateral implementation reviews 2026 - Country-specific conclusions*

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With a view to the EPSCO Council on 29 June 2026, delegations will find attached: SPC multilateral implementation reviews 2026 - Country-specific conclusions.

SPC Multilateral Implementation Reviews in the 2026 Semester cycle:  
Country-specific conclusions  
- final-

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## Opting out MSs, carrying over SPC conclusions 2025

### Austria

*2025 CSR 1: Take decisive action to safeguard the sustainability of public finances, including by improving the fiscal sustainability of the healthcare, ... and pension systems, by, among other things, streamlining hospital infrastructure, improving the cost-effectiveness of healthcare ~~and long-term care~~, strengthening expenditure control and significantly increasing the effective retirement age.*

In long term care, Austria has initiated some measures and reforms to address challenges related to the long-term sustainability. However, reforms to achieve lasting fiscal sustainability have only been introduced to some extent, thus further monitoring is needed.

### Belgium

*2025 CSR 1: Make the long-term care system more cost-effective while keeping access to care and services affordable.*

The SPC takes note of the positive trend and of number of on-going initiatives in Belgium, aimed at improving the quality of long-term care services and further support the transition from institutional to community-based care. While those measures have the potential to improve the long-term sustainability of the long-term care system, the effect of all the initiatives will depend on the implementation, as well as cooperation among all the stakeholders. the issue of fiscal sustainability should be addressed in a broad policy setting. continuous monitoring of the reforms is key to demonstrate these measures are in support of a fiscally sustainable and adequate long-term care system.

### Estonia

*2025 CSR 1: Ensure sustainable financing for spending needs including ~~defence, and~~ healthcare ~~and long-term care~~<sup>1</sup> to improve accessibility and affordability, ~~while safeguarding against inflationary pressure.~~*

...more efforts are needed to ensure adequate and sustainable financing of ...long-term care systems.  
(Distracted from SCF review conclusions)

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<sup>1</sup> Estonia opted out from reporting on long term care

## Hungary

*2025 CSR 1: Improve the long-term sustainability of the pension system, while preserving adequacy, in particular by addressing income inequalities.*

*CSR 6: Improve the adequacy of social assistance and unemployment benefits, and ensure access to essential services for all. ... Target support measures in the housing sector to low-income households and increase housing supply, including for social housing.*

*No reference to CSRI in last year conclusions. The SPC concludes that no progress was made.*

CSR 6: The second-stage analysis of the Social Convergence Framework for Hungary indicates challenges related to recent increases in the risks of poverty or social exclusion, especially for some vulnerable groups, namely the low-skilled, Roma, persons with disabilities and children. The previous years were marked by very high inflation rates, **but some social benefits - such as the nominal amount of the most widely awarded minimum income benefit (“employment substituting benefit”) has not increased since 2012**, while wages rose strongly in nominal terms. Consequently, **some households relying on benefits saw their purchasing power deteriorate significantly, potentially contributing to the increase in the AROPE rate. The adequacy of the minimum income and the unemployment benefit remains among the lowest in the EU, which makes it especially challenging to combat poverty of those not in employment.** Policy responses concerning the substantial increase of the minimum wage should be seen as a promising step, if positively impacting on the high in-work poverty rate of low-skilled adults. Sufficient mainstream essential services in the most disadvantaged municipalities are also necessary. **Housing costs are high, and, at the same time, the social housing stock is low and decreasing. A series of measures to support home ownership are in place. At the same time, targeted support for low-income households, social housing and home rental would improve the housing situation of the disadvantaged.**

*(Distracted from SCF review conclusions)*

## Netherlands

***2025 CSR 1: Address the expected increase in age-related expenditure in long-term care by making the system more cost-effective, including by allocating benefits more efficiently.***

The SPC takes note of the efforts of the Netherlands in addressing the expected increase in age-related expenditure by making the long-term care system more cost-effective. However, due to the early stage of ongoing negotiating process of the reforms, no clear assessment can be made yet. The committee encourages the Netherlands to continue its implementation, as the planned measures broadly address the challenges. Continuous monitoring and impact assessment of the initiatives would help ensuring that measures will tackle the identified challenges.

## Poland

***2025 CSR 1: Improve the efficiency of public spending, including through better targeting of social benefits, improving the budgetary process, providing more transparency in investment planning and using standardised procedures for project assessment and selection more extensively. ... Ensure the adequacy of future pension benefits and strengthen the sustainability of the pension system, including by taking measures on the effective retirement age and reforming preferential pension schemes.***

The SPC concludes that there is a scope to improve the efficiency of public spending by focusing the social programmes on lower-income and at-risk groups to avoid unnecessary spending. Targeted actions to improve the efficiency of public spending on social benefits, further efforts on the adequacy of future pension benefits in the implementation of the planned measures in long term care are essential to address systematic long-term challenges. The proposed reforms lack a strong structural approach in key areas, and some measures, particularly in long-term care, may face funding and implementation challenges.

**Austria**

***2025 CSR 1: Take decisive action to safeguard the sustainability of public finances, including by improving the fiscal sustainability of the healthcare, ... and pension systems, by, among other things, streamlining hospital infrastructure, improving the cost-effectiveness of healthcare ~~and~~ long-term care<sup>2</sup>, strengthening expenditure control and significantly increasing the effective retirement age.”***

The SPC recognizes that Austria's reforms are targeted at enhancing public sector efficiency, increasing retirement age, and optimising healthcare delivery. Relevant measures have been taken, with a strong emphasis on robust policy context and multi-level responsibilities. The efforts made to reforming the health care system are promising but limited, their long-term effect remains to be seen. It will be crucial to ensure that the increased availability of primary and outpatient healthcare services will effectively contribute to lower needs for inpatient hospital care, while at the same time further steps need to be taken to streamline the hospital infrastructure and improve cost-effectiveness, expenditure control as well as prevention measures for chronic diseases.

Concerning the pension reform, the new measures presented by Austria will - together with the gradual increase of the statutory pension age for women - contribute to improve fiscal sustainability. Still the impact of these measures is possibly not sufficiently large to fully tackle the fiscal sustainability challenge, thus additional measures in the context of employment of people aged 55-64 and 65+, may be needed, for example by narrowing early retirement pathways as well as flanking measures on the labour market.

No reporting was made on long-term care, thus last year conclusions are carried over: *In long term care, Austria has initiated some measures and reforms to address challenges related to the long-term sustainability. However, reforms to achieve lasting fiscal sustainability have only been introduced to some extent, thus further monitoring is needed.*

Therefore, the SPC encourages Austria to continue with its efforts to fully address the requirements of the Country Specific Recommendation.

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<sup>2</sup> Austria opted out from reporting on long term care

## Estonia

**2025 CSR 1: Ensure sustainable financing for spending needs including defence, ~~and healthcare and long-term care~~<sup>3</sup> to improve accessibility and affordability, ~~while safeguarding against inflationary pressure.~~**

**2025 CSR 5: Reduce the risk of poverty by strengthening social protection for older people, single-person households and people with disabilities by increasing the adequacy and efficiency of the benefit system, and for the unemployed, inter alia by extending the coverage of unemployment benefits, in particular to those in non-standard forms of work, while maintaining fiscal sustainability.**

In conclusion, Estonia has taken several adequate steps in addressing healthcare challenges, particularly in infrastructure, digital innovations as well as the integrated service coordination and person-centred approach. To fully realise the potential of these initiatives, further strategies should target health workforce enhancements, including multidisciplinary teams and improved training capacity. While digital advancement in healthcare is crucial, ensuring equitable access and regional balance remains a priority.

Despite strides in social protection measure, in particular the recently introduced unemployment insurance reform and pension reforms, persistent poverty risks remain, for older people, persons with disabilities and single parents. Further efforts will be needed to strengthen the adequacy and effectiveness of social protection and to ensure sustainable progress as effects remain to be seen.

No reporting was made on long-term care, thus last year conclusions are carried over: *...more efforts are needed to ensure adequate and sustainable financing of ...long-term care systems.*

The SPC encourages Estonia to continue with its efforts to fully address the requirements of the Country Specific Recommendations.

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<sup>3</sup> Estonia opted out from reporting on long term care

## Croatia

*2025 CSR 5: ...Reduce poverty and income inequality by increasing the adequacy of social benefits, including pensions, while maintaining fiscal sustainability. Improve access to formal home- and community-based long-term care. Promote balanced geographical distribution of health workers and facilities, investments in e-health, and closer cooperation between all levels of public administration on health policy.*

The SPC recognizes that Croatia's reforms across social welfare, such as social benefits, pensions, long-term care, and healthcare are advancing with progress depending on its gradual implementation. Ongoing challenges are evident, in particular high poverty rates and limited efficacy within the social benefits system.

Pension reforms are heading to a positive direction, continued monitoring is essential to ensure fiscal sustainability.

The long-term care reform is moving from planning to implementation, also with support of ESF + funding - with promising but long-term aims contingent on successful funding, governance, and workforce planning.

Croatia has made significant reforms, including through its RRP to address the geographical distribution of the health workforce and facilities which show immediate improvements in accessibility, though geographical barriers persist, underscoring the necessity for better training, recruitment, and retention of health work force and while investments in e-health are advancing, digital adoption remains limited, highlighting the need for strengthened efforts in utilising digital technologies to optimise healthcare delivery and enhance workforce effectiveness.

The Committee encourages further actions to ensure sustainable progress in all areas of the recommendations.

## Slovakia

*2025 CSR 1: “...Wind down the emergency energy support measures in force and ensure that these are targeted at protecting vulnerable households and firms, and are fiscally affordable, and preserve incentives for energy savings. Support housing supply and expand the rental market by accelerating residential construction and by promoting social housing, taking into account regional disparities.”*

*2025 CSR 6: “Improve primary care provision, especially for vulnerable people, and expand preventive healthcare measures. Strengthen the resilience of the health system in the areas of critical medical products, infrastructure, and healthcare workforce by retaining and attracting skilled workers, while ensuring the fiscal sustainability of the healthcare system. Ensure affordable and quality long-term care.”*

In conclusion, Slovakia has made steps towards addressing the Country-Specific Recommendation to refine energy support and bolster housing; however, challenges persist, particularly in the effective targeting of assistance and development of the rental market. Housing has been elevated as a strategic focus including the housing first approach with investments earmarked for affordable and energy-efficient housing initiatives. Scaling up these projects remains crucial to meet long-term needs, especially for vulnerable populations.

Progress in long-term care reform with support of RRF funding has moved towards a person-centred approach and de-institutionalisation, yet financial sustainability and accessibility in disadvantaged areas require close monitoring to ensure the success of community- and home-based care.

Slovakia has initiated measures and reforms to improve the effectiveness, accessibility, and resilience of its health system with EU funding. Despite these modernisation efforts, substantial hurdles remain to improve, especially for vulnerable groups, preventive healthcare measures and enhancing primary care, alongside the need for improved e-health adoption and resource efficiency, which are essential for a resilient and equitable healthcare system.

The Committee suggests rigorous monitoring and taking further actions to ensure progress in the recommendations.

## Cyprus

*2025 CSR 4: Address energy poverty.*

*2025 CSR 5: Improve the availability of and access to long-term care services by introducing a modern, adequately funded, integrated long-term care model.*

The SPC recognizes that Cyprus has still room to improve/made steps in addressing the challenges of long-term care and energy poverty. Despite positive initiatives and forthcoming and promising reforms and plans to overcome fragmentation towards integrated governance, insufficient human resources continue to hinder the development of a comprehensive and sustainable long-term care system. Comprehensive data and monitoring mechanisms is necessary to assess the impact of policies.

Similarly, the reported efforts to alleviate energy poverty are hindered by limited coordination, also among different actors including social economy, fragmented service provision, and a lack of comprehensive housing policies and data collection. With the adoption and implementation of the National Energy and Climate Plan and the Social Climate Plan, there is clear potential for improvement, particularly combined with a governance framework, support for local authorities, and measures to address workforce challenges and improve coordination between services.

The SPC concludes that sustained efforts and continued monitoring and evaluation will be necessary to ensure that the reforms contribute to creating a more integrated, resilient, and sustainable long-term care system and energy poverty alleviation in Cyprus.

## Denmark

### *2025 CSR 1: Implement measures to improve the affordability of housing.*

In conclusion, Denmark has made important steps in addressing the challenges of housing affordability, with the introduction of a comprehensive housing package that prioritises support for vulnerable households and addresses geographical disparities in urban housing costs. Key challenges remain, namely the expiry of temporary rent reductions and the need for sustained investment in affordable housing construction, which demands close monitoring to assess their impact on structural housing affordability. The implementation of measures such as raising the ceiling on construction costs in the social housing sector, reforming the Fund for Mixed Cities, and providing temporary rent subsidies for vulnerable households are steps in the right direction, but their effectiveness and full implementation are to be seen.

The SPC highlights the need for continued commitment to promote affordable housing and prevent vulnerable households from falling further behind and addressing the root causes of housing unaffordability.

## France

### *2025 CSR 5: Prevent and reduce child poverty, by removing barriers that hinder parents' labour market integration and access to quality early childhood education and care for the most disadvantaged households.*

In conclusion, despite measures broadly addressing the challenges of access to quality and inclusive childcare, further efforts are needed in France. The introduction of policies such as the revised childcare allowance and the expansion of AVIP-certified ECEC solutions are steps in the right direction, but their impact is yet to be fully evaluated, and more needs to be done to address the unequal territorial coverage, labour shortages, and quality of childcare services. To fully address the challenge, it is essential to keep considering a comprehensive approach that takes into account also other factors such as social benefits, child protection, and the quality of services, including the qualifications of educational staff.

The Committee concludes that by prioritising these aspects and building on the existing measures, on a long-term France can make a significant contribution to achieving the objectives of the European Child Guarantee and reducing child poverty.

## Germany

*2025 CSR 1: Safeguard the long-term sustainability of the pension system, while maintaining pension adequacy, including by promoting longer working lives and reducing the incentives for early retirement.*

*2025 CSR 5: Improve the availability and quality of early childhood education and care and whole-day schools to encourage carers, often women, to work and to promote equal opportunities for all children.*

In conclusion, despite targeted efforts to address the challenges of pension reform and early childhood education and care (ECEC), Germany has achieved limited results so far in addressing the objectives of CSRs 1 and 5. The pension reforms 2025 have had clear merits in terms of adequacy, but without further reforms demographic pressures are expected to drive increases in public pension spending. While the employment of older workers has improved in recent years, further measures to constrain early retirement could have a positive impact on labour supply. The outcomes of the pension reform commission are expected to propose further measures in this regard.

Similarly, perceivable impact of efforts increasing the quality and availability of ECEC and all-day schools has been limited. While the implementation of proposed reforms is progressing systematically and steadily, with key legislative and financial frameworks being established, further continuous implementation is needed to expand capacity, improve quality, and reduce regional unevenness.

The SPC concludes that with continued commitment to these reforms, Germany can make progress in addressing the challenges of pension sustainability and promoting equal opportunities for all children.

## Ireland

*2025 CSR 1: Address the expected increase in age-related spending by making the healthcare system more cost-effective.*

*2025 CSR 6: Further increase the supply of social and affordable housing.*

In conclusion, Ireland has made important and significant steps in addressing the challenges of healthcare and housing, as outlined in CSRs 1 and 6. The country's approach to healthcare prioritizes a shift from hospital-based care to community and primary care services, which is relevant given the growing demand for long-term care. Key challenges still remain with the urban – rural disparities in general practitioner density. The Sláintecare framework ensures coherence across reforms, and programs such as Enhanced Community Care and Healthy Age Friendly Homes are being implemented to strengthen community services and improve planning and equity.

Similarly, Ireland's housing strategy tackles the issue systematically by addressing both the logistical pipeline and the human side, with measures such as building 12,000 social homes annually and promoting affordable homeownership. While the implementation of these reforms is still in early phases, they have the potential to broadly address the challenges and make a positive impact, particularly in terms of reducing hospital admissions and improving access to affordable housing.

However, the SPC concludes that ongoing monitoring and evaluation will be crucial to ensure the long-term effectiveness and sustainability of these reforms.

## Portugal

*2025 CSR 1: Take action to ensure the medium-term fiscal sustainability of the pension system.*

*2025 CSR 4: Accelerate investment in energy efficiency by promoting financial schemes to attract private investment and supporting households experiencing energy poverty.*

*2025 CSR 5: Ensure equal access to quality health and long-term care, while preserving the sustainability of the National Health Service.*

In conclusion, Portugal's progress in addressing the Country-Specific Recommendations (CSRs) has been mixed in all elements. It is essential that Portugal accelerates the implementation of measures to address the challenges in pension sustainability, energy poverty, health and long-term care.

For pension reform, the publication of the expert working group's final report and the translation of its recommendations into a credible roadmap with concrete proposals would be a crucial step towards making progress. In line with the SPC's 2025 conclusion, Portugal is encouraged to act swiftly.

On energy poverty, Portugal has made meaningful steps in the right direction in developing its policy and regulatory framework. However, energy efficiency support schemes have been facing consecutive delays showing implementation bottlenecks. Measures would need to be operationalised at scale, with clarity on design of instruments, financing and clear reach to vulnerable households, with the involvement of local stakeholders, including social services.

Concerning strengthening primary care, integrated care models, and health workforce planning represent key reforms, particularly those related to governance and primary health care provisions, which have already been adopted and are largely in place. At the same time improvements in access focuses on infrastructure in hospitals and primary care, new medical equipment and expansion of digital health infrastructure. While these can improve access, the impact requires and depends on human capacity developments.

Regarding long term care, the 2023 action plan would need to be operationalised with concrete funding commitments and a coordination framework, and pilot measures scaled up into permanent, nationwide programmes with clear targets.

The SPC concludes that a coordinated and system-wide approach will be required to address the persisting challenges, including health care, long term care systems, operationalisation of measures impacting energy poverty and swift progress in pension reform.

## Slovenia

*2025 CSR 1: Ensure the fiscal sustainability of social protection and rebalance tax revenues towards more growth-friendly and sustainable sources.*

In conclusion, Slovenia has implemented significant measures in addressing its Country-Specific Recommendations, with substantial progress achieved in reforming the pension system, financing the long-term care system, and improving the fiscal sustainability of healthcare.

The comprehensive set of reforms implemented in the healthcare sector, including tighter regulation of sickness benefits and absenteeism, stronger provider oversight, and new tools for cost analysis and pricing, are expected to improve efficiency, cost control, and strategic allocation of resources. While some challenges, such as staff shortages and workforce attractiveness, remain, the direction of the reforms is positive, and further measures to strengthen primary and outpatient care, improve prevention and chronic disease management, and ensure effective implementation of reforms are encouraged to address long-term cost pressures.

Overall, the SPC considers that significant improvement has been achieved towards improving the fiscal sustainability of healthcare, pension system, and long-term care in Slovenia, and with continued implementation and monitoring, the country is likely to fully address these challenges and achieve its intended goals.