THE EUROPEAN SEMESTER
Yearly cycle of economic policy coordination and monitoring

One thematic area of analysis is taxation:
The European Commission analyses fiscal and structural policies and reforms of EU Member States and provides recommendations.

The Joint Research Centre of the European Commission carries out analyses of tax reforms with EUROMOD. The JRC is the European Commission's science and knowledge service. https://ec.europa.eu/jrc

Member States submit Draft Budgetary Plans taking into consideration the recommendations by the European Commission.

EUROMOD AND ITS EXTENSIONS

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EXTENSIONS TO EUROMOD
Initiate policy-targeted extensions to EUROMOD.

USING EUROMOD
The JRC Fiscal Policy Analysis Unit's contribution.

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Direct taxes + social benefits

EUROMOD

Tax-benefit rules
Income distribution
Labour supply adjustment
Wealth taxation
Tax evasion
Tax expenditures

IN-DEPTH ANALYSIS

EUROPEAN SEMESTER

Annual Growth Survey
Country-specific Recommendations

REPORT

Country Reports

REPORT

Country Reports

IN-DEPTH ANALYSIS EUROMOD-JRC INTERFACE
Simplified web tool of EUROMOD for non-technical users.

Fully-fledged analytical framework to assess actual or hypothetical tax reforms.

EXAMPLES OF IN-DEPTH ANALYSIS

ITALY
What are the fiscal and equity effects of the ‘80 euro bonus’?

SPAIN
What are the main effects of the personal income tax reform 2016?

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AUSTRIA
Would a refundable in-work tax credit reduce the tax wedge of low-income earners?

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