European Labour Authority


This note seeks to provide an initial analysis of the strengths and weaknesses of the European Commission's Impact Assessment (IA) accompanying the above-mentioned proposal, submitted on 13 March 2018 and referred to the European Parliament's Committee on Employment and Social Affairs. The proposal aims to establish a European Labour Authority (ELA), which would facilitate fair labour mobility by strengthening administrative cooperation between national labour market authorities and improving management of cross-border situations. This proposal falls within the framework of the European Pillar of Social Rights – which was proclaimed at the Social Summit for Fair Jobs and Growth in Gothenburg in 2017 – and aims to ensure that workers' and citizens' rights to equal treatment and opportunities regarding employment and social protection are guaranteed in cross-border situations (IA, p. 6). This initiative, which is included in the 2018 Commission work programme, was announced by President Juncker in his speech on the State of the European Union in September 2017, indicating that the ELA would ensure that 'EU rules on labour mobility are enforced in a fair, simple and effective way'. The ELA would be competent to facilitate the implementation of EU legislation on labour mobility and social security coordination for all economic sectors. The European Parliament has stressed the importance of proper implementation of EU legislation on cross-border labour mobility, reinforcement of controls, coordination between Member States to promote standardisation and cooperation, including strengthening information exchange between labour inspectorates.

Problem definition

According to the IA report, labour mobility has doubled over the past ten years. In 2017, around 17 million EU citizens lived and/or worked in another Member State (other than that of their nationality). In addition to around 12 million long-term movers, there are about 1.4 million cross-border workers and around 2.3 million posted workers. More than 2 million workers transport goods and passengers within the EU on a regular basis (IA, p. 7). Given the differences in social standards and economic differentials, concerns have increased over the adequacy of existing legislation to enhance fair competition and social standards. The IA notes that enforcing EU labour rules across borders is particularly difficult in the road transport sector (IA, pp. 5, 22). Despite the existing EU legislation concerning free movement of persons and coordination of social security systems, the IA defines two major problems, which undermine the compliance with EU rules and effective cross-border labour mobility (IA, pp. 7, 25). The first problem concerns the 'inadequate information, support and guidance function for individuals and employers in cross-border situations'. Despite several web-based portals and tools set up by the EU and recent initiatives, such as the single digital gateway, to improve guidance and access to these, the IA report notes that challenges remain in providing tailored information and services to support citizens' and companies' mobility choices. In particular, comprehensive information sources to support operators and workers are indicated to be lacking in the road transport sector. According to the IA report, inadequate information may hamper knowledge of workers' rights and of administrative requirements that companies need to comply with to carry out an activity in another Member State. The IA report also notes that cross-border operations cause additional costs for companies because of the need to gather relevant information and carry out administrative procedures (IA, p. 8). The second problem concerns the 'inadequate cooperation between national authorities on rule enforcement'. The
IA explains that more effective administrative cooperation would better address challenges such as social fraud (non-compliance with social security coordination and posting rules) and unfair competition (IA, pp. 8-9). According to the IA estimates, undeclared work may affect 2.8% of cross-border workers. The IA points out that, due to inadequate border controls, this figure may be an underestimate (IA, pp. 20-21, Annex 12.4). In the road transport sector, the estimated amount of unpaid social contributions reaches €64-86 million EU wide (IA, p. 9). The six problem drivers are defined as follows: i) 'inadequate support and guidance for individuals and businesses in cross-border situations' (missing, inadequate or outdated information); ii) 'insufficient access to and sharing of information between national authorities responsible for different domains of labour mobility and social security coordination' (documents and data); iii) 'insufficient capacity of competent national authorities to organise cooperation with authorities across borders' (resources and knowledge); iv) 'weak or absent mechanisms for joint cross-border enforcement activities'; v) 'lack of a cross-border mediation mechanism between Member States across all domains of labour mobility and social security coordination'; vi) 'insufficient cooperation set-up at EU level (bodies and networks on specific domains)' (IA, pp. 9-20).

The baseline scenario (no further EU action), the IA notes that information gaps for mobile workers and citizens would persist. Different degrees of administrative capacities and extents of bilateral cooperation with other Member States would continue to negatively affect the effectiveness of protection of mobile workers and citizens against abuses (IA, p. 32). Other initiatives, such as the single digital gateway, are expected to address information issues such as 'findability' and quality-checks on the information. However, the IA stresses that constant monitoring would be required at the EU level to ensure updates and the quality of information (IA, p. 21). The IA refers to IT tools, which aim at improving enforcement, such as IMP concerning the exchange of information on postings of workers, and EESSI in the social security coordination field concerning the electronic exchange of data (instead of paper-based data exchange) (IA, p. 21). Nevertheless, it notes that the reasons behind difficulties in cooperation would persist, such as a need for procedures in case of delayed replies and support for Member States through capacity-building (IA, p. 21). Coordination in cross-border inspections would continue to be based on voluntary cooperation between Member States and a lack of conciliation mechanisms would persist (IA, pp. 15-16, 22). In the international road transport sector, ineffective cross-border enforcement and lack of cooperation would continue to have negative consequences on the fairness of competition for both drivers and companies (IA, p. 22).

The generally well-substantiated problem definition is supported by Commission reports, studies, statistical data and stakeholder consultation results. A problem tree is provided in annex 5 (IA, p. 95). The problem drivers iv) and v) are merged in the problem tree, while in the description text they are treated as separate drivers. The description would have benefited from further clarification of the driver i) behind the problem of 'inadequate information', as the driver is phrased almost identically to the problem itself and does not sufficiently explain where the information problems lie and the scale of such problems. Further explanation of information needs and gaps would have been welcome, given already existing and forthcoming information tools. Generally speaking, the second identified problem relating to the difficulties in cooperation between national authorities appears, in comparison, to be better evidenced.

Objectives of the initiative

According to the IA report, the general objective of the initiative is to 'help strengthen fairness and trust in the single market by ensuring that EU rules on cross-border labour mobility and social security coordination are enforced in a fair, simple and effective way and by supporting the mobility of individuals and businesses through practical information and assistance'. The IA identifies three specific objectives which the ELA is due to pursue: 1) 'improving access to information for individuals and employers regarding their rights and obligations in the areas of labour mobility and social security coordination and access to relevant services'; 2) 'strengthening operational cooperation between authorities in the cross-border enforcement of relevant Union law, including facilitating joint
European Labour Authority

inspections'; 3) ‘providing mediation and facilitating solutions in cases of disputes between national authorities and cross-border labour market disruptions, such as restructuring of companies affecting several Member States’ (IA, p. 24). These specific objectives are further translated into **operational objectives** that are presented after the selection of the preferred option in the monitoring and evaluation section, in line with the Better Regulation guidelines. These operational objectives are in line with the tasks to be carried out by the ELA. The objectives are clearly linked to the problems defined.

**Range of options considered**

In relation to the **tasks of the ELA**, the IA report presents three **policy options** (PO), which are cumulative, in addition to the baseline (IA, pp. 27-29, Annex 10, pp. 109-112). The preferred option is indicated in grey.

<table>
<thead>
<tr>
<th>ELA Tasks</th>
<th>Baseline</th>
<th>PO 1 (Support)</th>
<th>PO 2 (Operational)</th>
<th>PO 3 (Supervisory)</th>
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<tbody>
<tr>
<td>1. Labour mobility information and services for individuals and businesses</td>
<td>Contact points at the national level and several sources and tools, such as EURES Job Mobility portal, Your Europe portal.</td>
<td>Development of EURES portal (definition of user needs and business requirements) and setting up of links to the Your Europe portal and to information on labour mobility. Cooperation with other initiatives and networks.</td>
<td>Wider access to targeted information and interconnection between EU provided services, based on the EURES network. Technical support for MS on the provision of services.</td>
<td>Setting standards for mobility-related services to citizens and companies at national level, creation of a single physical national contact point on labour mobility.</td>
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<tr>
<td>2. Cooperation and exchange of information between national authorities</td>
<td>EESSI system in social security coordination, IMI modules on posting, tools for sharing meeting documents.</td>
<td>Coordination with and liaison point between existing bodies would be put in place.</td>
<td>Active support and expertise to authorities ensuring cooperation and promoting exchange of information through IT tools.</td>
<td>Establishing mandatory requirements on information exchange, where not provided for by current legislation.</td>
</tr>
<tr>
<td>3. Support for joint inspections</td>
<td>No joint inspection mechanism. Joint inspections are rare, mainly based on bilateral arrangements.</td>
<td>Extends support for Member States in organising joint inspections (coordination, model agreements).</td>
<td>Proactive proposals for joint inspections (at the request of Member States or based on their agreement), logistical support, monitoring and follow-up.</td>
<td>Joint inspections requested by ELA. European Inspection Corps will be set up.</td>
</tr>
<tr>
<td>4. Cross-border labour mobility analyses and risk assessment</td>
<td>No dedicated function. Analyses and studies carried out or outsourced by the Commission. Monitoring and data collection activities in existing relevant committees.</td>
<td>Sharing of studies and analyses by relevant EU bodies.</td>
<td>Carries out analyses, risk assessments, peer reviews and makes follow-up recommendations. Some monitoring and data collection activities.</td>
<td>ELA carries out in-depth assessments on capacities of Member States and issues recommendations.</td>
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<tr>
<td>5. Capacity building</td>
<td>Mutual learning activities in the field of labour mobility (EURES network) and undeclared work.</td>
<td>Extends mutual learning under the Undeclared Work (UDW) platform to all mobility areas. Extends and coordinates existing information services. Compounds analytical reports, ensures follow-up to issues.</td>
<td>Setting up of comprehensive mutual learning, training and technical assistance programmes, exchange of best practices.</td>
<td>Common rule-book (code) for labour inspections would be developed.</td>
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6. Mediation between national authorities

Conciliation mechanism exists in social security coordination but not in other mobility fields. Extends conciliation mechanism of social security coordination to all mobility areas (expert opinions upon request on all mobility areas).

A conciliation mechanism would be formalised with a possibility to issue recommendations. Development of a pilot out-of-court arbitration system.

7. Facilitating cooperation in cross-border labour disruptions

EU guidance through QFR, support through the European Globalisation Fund. Eurofound monitors restructuring cases through the European Restructuring Monitoring Facility.

Awareness-raising among stakeholders of EU QFR, EU legislation and financial instruments. Cooperation with Eurofound to draw lessons from the European Restructuring Monitor.

Ad hoc support to national authorities and stakeholders (e.g. administrative cooperation). Cooperation with Eurofound and EURES.

Two options have been discarded. The first would have transferred new competences from the national to the EU level in the areas of enforcement, information collection and inspection, but these are considered to be matters of national competence. The second, which concerns the extension of the scope to cover EU legislation in relation to industrial relations (such as negotiations and agreements in transnational companies), is in the field of social partners (IA, p. 25).

In addition, the IA provides three delivery options in addition to the baseline for the tasks identified in the preferred policy option 2. The preferred option is highlighted in grey. According to the IA, the delivery options comply with the non-delegation doctrine and the EU common approach to decentralised agencies (IA, p. 45).  

<table>
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<tr>
<th>Delivery options</th>
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<td><strong>Baseline</strong></td>
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<td><strong>Delivery option 1</strong></td>
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<td><strong>Delivery option 2</strong> (preferred option)</td>
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<td><strong>Delivery option 3</strong></td>
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The options developed are in line with the objectives and problem definition, and they derive from the stakeholder consultation. The range of options seems to be sufficiently broad. The options in general and, in particular, the delivery options, could have been described in more detail (e.g. operational aspects). In particular, it would have been useful if the IA had discussed any risks of overlaps and administrative complexity under the preferred option 2 (duplication with existing structures, IT tools) and how such risks could be overcome, as this concern was voiced by many stakeholders. The IA report could have also explained better why it argues on the one hand that ‘it seems disproportionate to restructure the agencies only with a view to solving problems regarding labour mobility’ as under delivery option 3, but on the other hand it says that, ‘the preference for option 2 does not rule out future decisions to build the new Authority on an existing decentralised agency (as presented in option 3)’ (IA, pp. 58-59). The IA explains that such a decision would need to be informed by the completion of the evaluation of the existing decentralised agencies in the employment field (IA, pp. 6, 19, 53), which could provide input for further exploration of the potential of streamlining and synergies between the existing agencies and the ELA. In this context, the IA notes that none of the existing agencies has cross-border specialisation and are rather research-centred, whereas the tasks envisaged for the ELA are operational. Furthermore, the existing agencies have a tripartite structure, which is not indicated as 'ideal', as the mandate of the ELA is operational (IA, pp. 52-53). The analysis would have benefited from greater explanation of these issues.

Scope of the impact assessment

The IA assesses the economic, social, legal and budgetary impacts of the options. The assessment has a strong qualitative approach. All the options have been compared against the criteria of effectiveness, efficiency and coherence. No environmental impacts have been identified (IA, p. 25). Concerning the impacts on fundamental rights, the IA report notes that processing of personal data in relation to all options would be carried out in compliance with the existing data protection legislation (IA, p. 42). Direct social impacts would concern information and restructuring tasks. The IA estimates that the combined preferred option (Policy option 2 and delivery option 2) would provide the best balance in achieving the objectives, ensuring benefits for national authorities, workers and companies, while its costs would be proportionate to the objectives. Furthermore, it would leave scope for national decision and respect well-established national arrangements. As regards the delivery options, according to the IA report, delivery option 1 is not sufficient and delivery option 3 goes beyond what is necessary as it involves restructuring the agencies. Delivery option 2 would provide an adequate operational structure and achieve efficiency gains by rationalising existing bodies (IA, pp. 58-59). The IA considers that the combined preferred option would entail benefits for individuals due to better protection and reduced exposure to the risk of abuse, especially in the road transport sector. In addition, the IA estimates positive effects to business, SMEs and microbusinesses because of improved administrative efficiency and better functioning of the internal market, through a better enforced level-playing field. Benefits for national authorities result from reinforced cooperation and control capacities. The IA also expects macro-economic benefits through improved labour market functioning and possible improved prospects for cross-border activities (positive impacts on productivity, employment and GDP) (IA, pp. 59-60).

Subsidiarity / proportionality

The Commission proposal is based on Articles 46, 48, 53(1), 62 and 91(1) of the Treaty on the Functioning of the European Union (TFEU) (IA, p. 23). The IA explains that in order to ensure a consistent and clear approach, EU level coordination is needed in information and services on EU mobility (cross-border situations). The IA also notes that a coordinated approach is needed to increase synergies and support cooperation between Member States in EU law application to ensure legal certainty and share an understanding of enforcement needs (IA, pp. 23-24). The IA notes that, as the initiative focuses on supporting cross-border mobility, it does not impose new obligations on Member States, individuals or employers. The deadline for the subsidiarity check for the national parliaments was 21 May 2018. The parliament of Sweden (Riksdag) has submitted a reasoned opinion, as it finds the proposed tasks of the ELA to mediate between Member States and support joint inspections as problematic. It also considers
that the 'overall objective of the ELA can be achieved to a sufficient extent by the Member States through improved cooperation within the framework of existing processes and structures'.

**Budgetary or public finance implications**

The IA summary states that the total costs of the combined preferred option to the EU budget is estimated at €50.9 million per year (at cruising speed in 2023). The amount indicated in annex 4 of the IA is €54.259 million per year. An overview of the costs of the preferred option is included in annex 3, and annex 4 provides transparent explanations concerning the budgetary estimates (IA, pp. 56, 87-88, 89-92).

**SME test / Competitiveness**

In the context of the stakeholder consultation, an additional consultation has been conducted in the transport sector. It can be noted that in the road transport sector most of the operators are SMEs. According to the IA, companies, especially SMEs, would benefit from more fair competition and an equal playing field and reduced uncertainty, in particular as regards to posting of workers (IA, pp. 59, 86). The initiative does not entail compliance costs for companies.

**Simplification and other regulatory implications**

The IA report explains the legal impacts of the various options, notably in a dedicated annex 11, explaining that the preferred option 2 would imply amendments to legislation on free movement of workers and social security coordination. The initiative has also been assessed from the point of view of simplification and improved efficiency (REFIT). The IA report does not quantify expected savings due to ‘time constraints’ in the preparation of the initiative, although it does not explain the reason for the urgency. According to the IA report, positive impacts would be expected from more efficient cooperation, reorganisation of existing committees and pooling of resources and operational tasks (IA, pp. 61-63). The ELA would cooperate and share services with other agencies and, furthermore, would ensure complementarities and avoid overlaps as regards the information tools and problem-solving services (e.g. Single Digital Gateway, SOLVIT, Your Europe) but no explanation is provided on how this would be done in practice (IA, pp. 62-63).

**Quality of data, research and analysis**

The IA report explains that the Commission used internal analytical capacities and existing contracts to gather evidence to support this IA. A contract was awarded to ICF for the analysis of the results of the open public consultation and the targeted consultation and three case studies were requested under the UDW Platform concerning resources for cross-border cooperation. In addition, the free movement and social security coordination (FreSsco) network of experts from the Member States carried out a survey on capacities of labour inspectorates in cross-border cases, a synthesis of which is included in the IA (IA, p. 70 and 128-130).12 Links are not provided to these studies in the report. The data supporting the report are recent and provide a sound source of information. The IA report explains that, as the causal link between the creation of a new agency and socio-economic impacts is rather remote, social and economic impacts and benefits have not been quantified (IA, pp. 31, 86). Some inconsistencies can be found in the text of the report (number of tasks sometimes mentioned as six, instead of seven; a footnote reference without the content in the footnote, document numbers referred to without the name of the document) (IA, pp. 10, 46, 49).

**Stakeholder consultation**

The IA report describes the stakeholder consultation in annex 2 (pp. 71-85, plus a synopsis report) in line with the Better Regulation guidelines.13 An open public consultation (OPC) was carried out for six weeks (instead of the 12 weeks normally required by the BR guidelines) between 27 November 2017 and 7 January 2018, resulting in 8 809 replies, of which 389 were unique replies and 8 420 replies resulted from an ETUC-led campaign. A targeted stakeholder consultation was also undertaken between 6 November 2017 and 7 January 2018 with Member States, public authorities, social partners and practitioners. An additional targeted stakeholder consultation in the transport sector was conducted
between 12 January 2018 and 2 February 2018. The general view among Member States was that the establishment of the ELA should not lead to a transfer of competencies from the Member States. In the targeted consultations, there was a consensus that the ELA should have a role in stimulating exchange of information and operational cross-border action through the coordination of the work of Member States and existing EU level bodies (IA, pp. 48, 78). Overall, Member States’ ‘governments favoured improving existing EU level structures rather than creating a new EU body’ (IA, p. 83). Many stakeholders were concerned about the risk of complexity and duplication resulting from the ELA’s co-existence with the other EU bodies and structures (IA, pp. 48, 82-84). Some stakeholders showed interest in greater responsibility for the ELA (IA, pp. 48, 78-79). Stakeholders’ views are indicated in the sections on problem definition and options (IA, pp. 30-31, 48) albeit sometimes in only general terms: ‘a number of institutional stakeholders underlined’ (IA, p.16), ‘a number of targeted stakeholders’ (IA, p.30). More information on the respondents to the consultations would have been useful (e.g. number and breakdown of the replies). It should be noted that the stakeholders were not consulted on concrete delivery options, although they expressed views on what kind of form the ELA should take. A dedicated hearing with social partners (11 December 2017) is also mentioned, but its results are not reported specifically (IA, p. 17).

Monitoring and evaluation

The IA report provides a monitoring and evaluation plan. Table 7 presents indicators that are linked to the specific and operational objectives. The IA explains that, to avoid administrative burden in data collection, the monitoring framework would be based on existing data sources, and especially the regular reports of the ELA. Other sources would be, for example: the single market scoreboard; EURES statistics; UDW Platform annual report; labour inspection report; and stakeholder feedback. The IA considers that benchmarks for success can be developed once the mandate of the ELA has been confirmed (IA, pp. 63-66). The Commission will evaluate the ELA Regulation five years after it has entered into force (IA, pp. 66-67).

Commission Regulatory Scrutiny Board

The European Commission’s Regulatory Scrutiny Board (RSB) issued a negative opinion on a draft version of the IA report on 9 February 2018. Shortly after, it issued a positive opinion with reservations on a revised draft version, on 21 February 2018. The RSB considered that i) the IA report should have addressed the risks of complexity and duplication and clarified the division of tasks between the ELA and existing bodies in the area of labour mobility and social security coordination; ii) the IA does not take potential streamlining and increased synergies between the Agencies and the ELA into account and iii) robust budget estimates and explanations on the delivery options and tasks should be provided. As required by the Better Regulation Guidelines, the IA report explains in annex 1 how the RSB remarks have been addressed (IA, pp. 68-70). Given the concerns expressed by stakeholders, the IA report could have discussed the possible risks of duplication and complexity relating to the creation of the ELA in more depth.

Coherence between the Commission’s legislative proposal and IA

The legislative proposal of the Commission appears to follow the recommendations expressed in the IA.

Conclusions

The IA report provides a thorough problem definition which is supported by Commission reports, studies and stakeholder consultation. The options have a clear link with the objectives and the definition of the problem and derive from the stakeholder consultation. Stakeholder views are generally well reflected in the text. They demonstrate mixed views on the possible organisation of the ELA. More discussion on possible risks of overlaps with existing structures and complexity would have been welcome, as this concern was voiced by many stakeholders. A more detailed description of the options would also have been useful, especially the operational aspects. The IA report could have also explained better why, on the one hand, it finds it ‘disproportionate to restructure the agencies only with a view to solving problems regarding labour mobility’, and on the other, considers that ‘the preference for option 2 does not rule out future decisions to build the new Authority on an existing decentralised agency as presented in option 3’.
ENDNOTES

1 See further European Parliament resolution of 19 January 2017 on a European Pillar of Social Rights; resolution of 14 September 2016 on social dumping in the European Union; resolution of 14 January 2014 on effective labour inspections as a strategy to improve working conditions in Europe.

2 Annex 9 explains the information tools and problem-solving services for citizens and businesses in the field of labour mobility: the EURES job mobility portal, the single digital gateway, SOLVIT, Your Europe, Your Europe Advice, Europe Direct Contact Centre, Your Europe Business, the European Commission DG EMPL website and bodies on the free movement of workers (IA, pp. 106-108).

3 In the open public consultation (2017), in the context of road transport, 53% of the respondents were of the view that 'EU guidance on explaining relevant EU legislation in this field was not, or only partially, useful' (IA, p. 10).

4 There are four decentralised EU agencies in the employment and social fields: the European Foundation for the Improvement of Living and Working Conditions (Eurofound), the European Centre for the Development of Vocational Training (Cedefop), the European Agency for Safety and Health at Work (EU-OSHA) and the European Training Foundation (ETF). In addition, there are several EU bodies in the field of labour mobility and social security coordination: The Administrative Commission for the coordination of social security systems (AC) (including the Advisory Committee, the Conciliation and Audit Boards, the Technical Commission); the Technical Committee (FMW) and Advisory Committee on the Free Movement of Workers (AFMW); the Committee of Experts on Posting of Workers (ECPW); the European Platform tackling Undeclared Work (UDW Platform); the EURES coordination group (IA, p. 18). Annex 7 explains further the EU level committees and structures in the field of labour mobility and annex 13 provides information on the EU decentralised agencies in the area of employment (IA, pp. 102-103 and 154-156).

5 IMI: Internal Market Information System.

6 EESSI: Electronic Exchange of Social Security Information. The central EESSI system was made available by the Commission in July 2017. The Member States have to finalise their national implementation of EESSI and to connect their social security institutions to the cross-border electronic exchanges by mid-2019.

7 The Quality framework for anticipating change and restructuring.

8 Joint statement of the European Parliament, the Council of the European Union and the Commission on decentralised agencies, 19 July 2012. In the context of the ELA, the non-delegation doctrine (Case C-9/56, Meroni & Co v High Authority) would mean that only technical and operational tasks would be attributed to the ELA and all binding decisions would remain with the Member States and the Commission and addressed in the existing committees and networks (IA, p. 45).

9 For example the Senior Labour Inspectors’ Committee (SLIC) (IA, p. 18), mentioned in the IA but not discussed further.


11 See Platform for EU Interparliamentary Exchange (IPEX).

12 FreSSCO, On the capacities of labour inspectorates to deal with cross-border cases in the Member States, 2017.


14 MISSOC; UDW; SLIC; ILO; Business Europe. In AC: BE, NL, CZ, PL, LT, HU, DE, LV, IT; in PES network (Public employment services committee): BE, CZ, DE, FI, HR, IE, SE, UK, in MISSOC: CZ; in ECPW: EE.

15 In ECPW: ES, FR, IT, RO; ETUC, civil society organisations.

This briefing, prepared for the Committee on Employment and Social Affairs (EMPL), analyses whether the principal criteria laid down in the Commission’s own Better Regulation Guidelines, as well as additional factors identified by the Parliament in its Impact Assessment Handbook, appear to be met by the IA. It does not attempt to deal with the substance of the proposal.

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