EUROMODNEWS

The tax-benefit microsimulation model for the European Union

EUROMOD is a tax-benefit microsimulation model for the European Union (EU) that enables researchers and policy analysts to calculate, in a comparable manner, the effects of taxes and benefits on household incomes and work incentives for the population of each country and for the EU as a whole.

As well as calculating the effects of actual policies it is also used to evaluate the effects of tax-benefit policy reforms and other changes on poverty, inequality, incentives and government budgets. EUROMOD is a unique resource for cross-national research, designed to produce results that are comparable across countries and meaningful when aggregated to the EU level.

EUROMOD is managed, maintained, developed and updated by a team of researchers in ISER. This is done in collaboration with national experts. The current version of EUROMOD represents the accumulation of technical developments and expertise over a number of years and involving a large team of people. For more information on the design and development of EUROMOD click here.

www.euromod.ac.uk

ISER

University of Essex

The project could improve fiscal policy making in the devolved nations and the UK as a whole

Opening the black box: towards a transparent and widely-used tax-benefit model for the UK

New ISER project funded by the Nuffield Foundation and led by Professor Mike Brewer will facilitate the analysis of policy options in Scotland, Wales, Northern Ireland and England separately as well as the UK as a whole

A new project, funded by the Nuffield Foundation and undertaken by ISER, could have significant impact and improve fiscal policy making in the devolved nations and the UK as a whole.

There are a number of UK tax-benefit models that are regularly maintained and updated but they are usually private, expensive to develop and require specialised skills to use them effectively.

The exception is the UK component of the EU model, EUROMOD. Consolidating the EUROMOD-UK model as a reliable, flexible, transparent and accessible tax-benefit model is therefore a key aim. The project, which began in late 2018 and will run through to 2021, will establish a timely, regular release schedule for an improved EUROMOD-UK. The first release of the new model will be in October 2019, ahead of the Autumn Budget, and a follow-up release, taking into account changes announced in the Budget, will be made available in January 2020.

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Opening the black box: towards a transparent and widely-used tax-benefit model for the UK

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Specific technical developments include:

- regular releases of EUROMOD-UK in advance of the Autumn Budget, based on Family Resources Survey (FRS) data released in the summer and with policies and incomes projected to the following fiscal year.
- a review of income concepts and measurements in order to minimise differences in estimates of income distribution and poverty produced by EUROMOD-UK and those used in key statistics such as the DWP's Households Below Average Income (HBAI).
- the addition of features that will facilitate the analysis of policy options in Scotland, Wales, Northern Ireland and England separately as well as the UK as a whole.

An important aim of these developments is to satisfy the demands of current users of the UK model and to engage new users. The project will therefore also provide:

- innovations to make the model less complex and more user-friendly for non-academic and novice audiences, including building a platform to generate simplified user interfaces.
- a case study on the introduction of a Basic Income scheme in the UK, as an example of the ways tax-benefit modelling can be used to understand the effects and implications of complex reforms.

The project has been widely welcomed by commentators and academics on Twitter. Martyn Evans, CEO Carnegie Trust, tweeted: "This is great news. Admittedly highly geeky great news! But it could have very significant real world positive impact. Aims to "facilitate the analysis of policy options in Scotland, Wales, Northern Ireland & England separately as well as the UK as a whole. For those of us in the applied policy world it aims 'to make the straightforward use of the model less complex and more user-friendly.' It may well transform the insight & advocacy of campaigning."

Ahead of the model's first release later in 2019, the ISER project team will continue to publicise the project and is keen to hear from potential users.

JRC publishes latest set of science for policy briefs on 'fairness'

Four policy briefs featuring analysis using EUROMOD have been published in a new set of outputs that form part of the European Commission's Joint Research Centre's (JRC) ongoing comparative research project on fairness

The project focuses on several dimensions of fairness including social mobility, regional and inter-generational inequalities, and perceptions of fairness. It also examines the distribution of income and wealth – including the distributional impacts of tax-benefit systems – and it is here that the four new reports make a contribution.

The main message from *Increasing progressivity in flat-tax countries: potential positive equity and efficiency impacts* is that moving away from the kind of flat income tax schedules favoured by several Central and Eastern European countries in recent decades could lead to reductions in income inequality without hindering economic performance.

The fiscal and social cost of tax evasion: the impact of under reporting of income by the self-employed addresses the issue of income underreporting by the self-employed, noting that this form of tax evasion not only depresses revenues but also has negative distributional impacts due to the typical location of the self-employed in the higher end of the income distribution.

Old welfare in new labour markets? The social protection of atypical workers highlights that atypical workers are in general less well protected than traditional employees by the tax-benefit system in the event of unemployment. Simulations using EUROMOD show that extending unemployment insurance to the self-employed would significantly improve their income protection and lessen their exposure to the risk of poverty on becoming unemployed.

Finally, the use of wealth taxes is examined in *The budgetary and redistributive effects of wealth-related taxes*. The brief notes that, across the countries analysed, their use is even and their redistributive effects are currently very limited.

Attendees from the recent March 2019 EUROMOD training course, ISER, University of Essex

Meet the Eurostat EUROMOD input data team

In this edition of EUROMOD NEWS, we introduce you to the three members of the Eurostat Unit F4 team, the unit involved in the transition of EUROMOD's annual update from Essex to the European Commission

Since July 2018, three persons work on EUROMOD in Eurostat Unit F4: Henri Busson, Albane Gourdol and Veronica Nica.


Henri Busson


Albane Gourdol


Veronica Nica

Tell us about yourselves, your backgrounds and how you got involved in EUROMOD

Henri Busson: I am a consultant of Eurostat. I graduated as an applied mathematician in a French engineering school (INSA Toulouse) and I did all my internships in research laboratories. Then I decided to study human sciences and I got a master's degree in international economics and econometrics (University of Paris X – Nanterre) and a PhD in economics at the University of Rennes 1. My PhD dissertation dealt with spatial inequalities within and between cities. After the PhD, I decided to work for the private sector and began with a fixed term contract for a French start up. Then I relocated to London where I worked for a media agency, using statistics to improve ads efficiency. Finally, I arrived in Luxembourg last year where I was directly appointed to work on EU SILC and began to work on the EUROMOD project a few months later. I like working for the European Commission and the calm and peaceful atmosphere of Luxembourg city.

Albane Gourdol: I'm Eurostat's project leader for the transfer of EUROMOD to the European Commission. I'm seconded to Eurostat, I'm from the French statistical Institute (Insee). I hold a masters in Econometrics and Monetary and Banking Economics from the University of Paris X – Nanterre. I did some back and forth between the Insee, the French Ministry of Health and Eurostat. I've worked on various topics such as census, health interview survey and labour cost data. Thanks to the variety of my jobs, I've gained a broad knowledge of EU/national social data as well as their relevancy to respond to policy makers' needs. I enjoy working in a multicultural environment (multicultural in terms of nationalities like in Eurostat as well as background of my former colleagues – doctors, statisticians, sociologists).

Veronica Nica: Before moving from Moldova to the beautiful, green and rainy Luxembourg I graduated from a masters degree in Statistical analysis of Economy and Business at the Academy of Economic Studies of Moldova. I lived for two years in the green and stormy Massachusetts (USA), where I pursued a master's degree in Sustainable International Development at the Heller School for Social Policy and Management, Brandeis University. Between the studying years, and until I moved to Luxembourg, I accumulated six years of work experience at the National Bureau of Statistics of Moldova, where I conducted statistical analysis in the Social Services and Living Conditions Statistics Division. I have been involved in EUROMOD data analysis since 2017; first, during a five months traineeship at the European Commission, and later as a consultant of Eurostat. My work involved, among others, analysis of income benefits in metadata and in the SILC data; bilateral consultations with the national statistical offices in order to improve the quality of these data; replication of EUROMOD input data and cooperation with SILC production team in order to find ways of improving data based on our findings.

What are you working on at the moment?

We are currently preparing EUROMOD input data sets by replicating the work performed by the national teams on Year 9 (the 2018 update). This mission is of utmost importance to understand the process followed to derive the EUROMOD variables from the SILC datasets (either the European or national databases). It helps us to draw new ideas on how we can improve the data. We have also included new checks on identifier variables in our SILC validation process (from 2018 onwards), either as a blocking check (a parent cannot be younger than a child) or as warnings that are sent to the national statistical institutes for correction or for explanation. In this way we hope to avoid some of the manual edits done currently by the national teams (because the data will be corrected before we start the analysis, including the expertise from the national statistical offices on those warnings).

Enhancing a database such as the EU-SILC is a long process, which entails several actors. We are also discussing with the national statistical institutes to see how we can enhance the data to better meet EUROMOD requirements.

What do you enjoy most about working with EUROMOD?

An old debate livens the statisticians up: should we publish more timely data with a risk on their quality (not 100% checked) or should we take more time to make all necessary cross-checks before their dissemination? With always the same comments; "Your statistics are reliable but out-of-date". In our rapidly changing world, statisticians need to develop new statistics in order to provide timelier indicators or data complying with a certain quality level. EUROMOD, like other microsimulation models, enables the transition between the dissemination of 'official statistics in line with all the criteria of the quality framework' and new experimental statistics, released much earlier than the final data and used in preliminary discussions and analyses until the final data become available. Working to improve EUROMOD input data set is inspiring, since it could lead to widen the scope of the experimental statistics.


The University of Essex campus

Come join us working at ISER

We're looking to appoint a Senior Research Officer or Research Fellow to support the continuing development and use of EUROMOD, as well JAS-mine, a Java platform for dynamic microsimulation modelling (www.jas-mine.net).

A major focus of the role will be to contribute to the integration of tax-benefit calculators within dynamic microsimulation models and exploiting these models for high-quality research, focusing on some or all of family creation/dissolution, fertility, health, labour supply and labour market transitions, and retirement. The appointee will also play a key role in the EUROMOD EU-28 maintenance and update project, coordinating the work of at least two of the national teams.

Could this be you? Take a look at the job spec at https://www.jobs.ac.uk/job/BQN032/senior-research-officer-research-fellow **The closing date for applications is 28 March 2019.**

Where they turned up

Since the last edition of *EUROMOD NEWS*, newly-published journal articles using EUROMOD include:

Figari, F., L. Gandullia and E. Lezzi (2018) Marginal Cost of Public Funds: From the Theory to the Empirical Application for the Evaluation of the Efficiency of the Tax-Benefit Systems, The B.E. Journal of Economic Analysis & Policy 18:4 1935-1682, https://doi.org/10.1515/bejeap-2018-0132

Popova, D. and J. Navicke (2018) The probability of poverty for mothers after childbirth and divorce in Europe: The role of social stratification and tax-benefit policies, Social Science Research 78 57-70, https://doi.org/10.1016/j.ssresearch.2018.10.007

Richardson, E., J. Parkinson, A. Pulford, L. Fenton, D. Agbato, M. Taulbut, G. McCartney and M. Robinson (2018) Impact of income-based policies on population health and health inequalities in Scotland: a modelling study, The Lancet 392:2 S75, https://doi.org/10.1016/S0140-6736(18)32102-0

Paulus, A., H. Sutherland and I. Tasseva (2019) Indexing Out of Poverty? Fiscal Drag and Benefit Erosion in Cross-National Perspective, Review of Income and Wealth, https://doi.org/10.1111/roiw.12413

Let us know of your journal publications using EUROMOD, and don't forget to submit your articles to the EUROMOD working paper series!

Opportunities for hands-on training in the use of EUROMOD

The next opportunity to gain hands-on training in the use of EUROMOD is via the InGRID-supported EUROMOD-HHoT Summer School, 'Using EUROMOD for model family simulations', taking place in Antwerp from 22-24 May 2019.

The course will deal with the basics of tax-benefit micro-simulation and model family simulation. It will cover the logic and structure behind EUROMOD, working with EUROMOD's user interface, input data, EUROMOD 'language' and using existing documentation.

The use and functions of the Hypothetical Household Tool (HHoT) are a key focus of the course. By a variety of lectures, live demonstrations of the model and hands-on exercises, participants learn how to use the model how and refine their understanding of the HHoT.

At the end of the course, participants are expected to have a good understanding of how HHoT and EUROMOD work and to be capable of using HHoT for their own purposes.

If you are interested in attending or would like more information, please complete this application form. **The closing date for applications is 31 March 2019.**

Following the Antwerp course, we expect the next InGRID EUROMOD training course to take place at Essex in late November 2019. Please watch out for announcements over the summer.

EUROMOD-related research presented at conferences

JRC EUROMOD workshop, 21-23 January 2019, Seville

- A range of papers employing EUROMOD analysis were presented including by Mathias Dolls, Francesco Figari, Carlo Fiorio, Gerlinde Verbist, Manos Matsaganis, Panos Tsakloglou and various members of ISER and the JRC

XXVI Encuentro de Economía Pública, 24-25 January 2019, Oviedo

- Adrian Hernandez Martin presented 'Moving towards a subjective right approach: regional minimum income schemes in Spain' work conducted with Fidel Picos and Sara Riscado

Net-SILC3 Workshop, 20-22 February 2019, Colchester

- Chrysa Leventi presented 'The importance of net-gross conversion procedures in EU-SILC'

6th European User Conference for EU-Microdata, 6-8 March 2019, Mannheim

- Chrysa Leventi presented 'Net or gross? Assessing the anti-poverty effects of social transfers in the European Union'
- Claire Keane presented 'The stabilising effect of tax-benefit systems on gender earnings inequality in Europe'

EUROMOD: introducing the team

In this edition of *EUROMOD NEWS*, Diego Collado, EUROMOD Research Data & Policy Analyst, describes his work


Diego Collado

What is your background?

I have a BSc in Industrial Engineering from the University of Chile. In case you wonder what that means, it means that I studied basic physical and mathematical sciences for a couple of years, and then I entered into a kind of Business & Economics School with a particular mathematical focus. After my BSc I wanted to broaden my knowledge in social sciences so I did an MSc in Social Policy Analysis at KU Leuven, which was organised jointly with LISER. There I got my first clearer glances to how quantitative social sciences could inform policy making, and, for example, I heard for the first time about EUROMOD. Subsequently I started my PhD in Socio-Economics at the Centre for Social Policy, University of Antwerp, which I plan to finish in the coming months and which uses EUROMOD intensively. It was during my PhD that I learned some ways in which economics can be used for the service of society.

What are your research interests?

The (possible) trade-offs between poverty and the 'efficiency' of tax-benefit reforms. I personally care about poverty and inequality, so I am interested in how different policy designs can achieve these goals with different efficiencies in terms of revenue spending and collection. I believe that for a given set of social goals, finding the optimal policies that achieve those goals might contribute to the sustainability of policies. The fact that I am interested in the efficiency of reforms implies that my research studies the mechanical impact of reforms, and also some of their behavioural effects, such as labour supply. In this regard, I am particularly interested in studying the ex-post effects of real reforms that have been implemented.

Which countries do you work on?

I am the (core team) developer for Ireland, Luxembourg, Poland, Romania and Sweden, so I am very glad to work with these national teams and learn about their tax-benefit systems. At the same time, my research has been mainly focused on Belgium where I did my PhD; therefore, I also know fairly well the policies, reforms and data there. For instance, for my research on Belgium I created EUROMOD input data files based on the longitudinal component of EU-SILC. I also wish to develop a model for Chile (CHILMOD), for which I am looking for institutional counterparts.

Do you have any special responsibilities?

I am in charge of the do-files templates to create the EUROMOD input data, of the EUROMOD releases and I am the team's EUROMOD EU-SILC expert.

What are you working on at the moment?

I am finishing a paper titled 'Tax-benefit reforms and the anti-poverty marginal benefit of public funds in Belgium'. Soon it will be published as a EUROMOD working paper. In this work I calculate the poverty gap reduction per euro of net revenue decline provoked by the tax-benefit reforms implemented between 2005 and 2014. The assessment of net revenue (revenue net of social transfers) and poverty changes includes both the mechanical and labour supply effects of reforms. By comparing the results with and without labour supply effects, I will be able to measure the impact of labour supply distortions on the poverty gap reduction per euro of net revenue decline.

'I enjoy the most how applied and comprehensive our work is and, for this reason, how socially relevant it can be to inform policy making'

What do you enjoy most about working with EUROMOD?

I enjoy the most how applied and comprehensive our work is and, for this reason, how socially relevant it can be to inform policy making. In this sense, I like the fairly complete picture that we have of personal (cash) tax-benefit systems and how EUROMOD can be used in a modular way to expand that picture. For me it is just a matter of time, data availability and work before we can have an even broader picture. There is already work using EUROMOD to include consumption and wealth taxes, longitudinal and registry data, and labour supply, demand, general equilibrium and dynamic models. And I do not think that we will wait too long until somebody annexes other modules. For instance, environmental and corporate taxation, which would allow us to study relevant challenges such as climate change and the (des)integration of different blocks of tax systems. I also enjoy very much working with other tax-benefit 'geeks' and people who care about social and redistributional issues.

Would you like to share any recent highlights?

Due to my research I have gained knowledge on labour supply modelling using tax-bnefit microsimulation. I am very glad that I will be able to put this into good use in an Essex Summer School course that some colleagues and I are organising. The course is titled 'Microsimulation modelling for the social sciences'. For the first time we will put together a kind of advanced EUROMOD training course, which in addition will include other related microsimulation contents. I mean that we will train people in using EUROMOD as in our traditional EUROMOD schools, but because we will have more time, we will also be able to instruct people in the estimation of work incentives and labour supply reactions (my part) using EUROMOD. Having more time will also allow us to include those other related microsimulation contents which will be dynamic microsimulation and agent-based models. In case you want to know more, the link is https://essexsummerschool.com/summer-school-facts/courses/complete-2019-course-list/2j/

Record demand for the latest release of EUROMOD

The latest release of EUROMOD – version I1.0+ – has attracted unprecedented demand, with over 130 access requests received since the updated model was made available in mid-December 2018

The model now includes tax-benefit policies up to 2018, running on 2016 input data, for all EU countries.

There is a range of accompanying documentation available, including a Country Report for each member state which details the way in which each country's tax-benefit system is modelled and acts as a technical report. In addition, the latest baseline results report and the annual comparative report on the distributional effects of the latest policy changes for the EU-28 have been made available as Working Papers.

If you would like to access EUROMOD I1.0+, please complete the online form at https://www.euromod.ac.uk/using-euromod/access/request-i1-0

The Summer School takes place at ISER

More opportunities to learn how to use EUROMOD (and microsimulation modelling generally)

A new two-week course on microsimulation modelling at the Essex Summer School in Social Science and Data Analysis will give participants a comprehensive overview of microsimulation modelling for the social sciences.

Participants will gain knowledge of the different modelling approaches, and learn how to build and estimate their own microsimulation models, using state-of-the-art microsimulation tools, including EUROMOD.

The course runs from 22 July to 2 August 2019. To find out more, see the course description.

EUROMOD working paper series

Vertical and Horizontal Redistribution: The Cases of Western and Eastern Europe
EUROMOD Working Paper Series EM1/19
Authors Maurizio Bussolo, Carla Krolage, Mattia Makovec, Andreas Peichl, Marc Stockli, Ivan Torre and Christian Wittneben
Publication date 15 January 2019
Abstract European countries have the world's most redistributive tax and transfer systems. While they have been well equipped to deal with vertical inequality – that is, fostering redistribution from the rich to the poor – less is known about their performance in dealing with horizontal inequality, that is, in redistributing among socio-economic groups. In a context where individuals may not only care about vertical redistribution, but also about the economic situation of the specific groups they belong to, the horizontal dimension of redistribution becomes politically salient and can be a source of social tensions. We analyze the performance of the 28 EU countries on redistribution across i) age groups; ii) occupational groups; and iii) household types over the period 2007-2014 using counterfactual simulation techniques. We find a great degree of heterogeneity across countries: changes in the tax and transfer system have particularly hit the young and the losers of occupational change in Eastern European countries, while households with greater economic security have benefited from these changes. Our findings suggest that horizontal inequality is a dimension which policy makers should take into account when reforming tax and transfer systems.

Progressive tax reforms in flat tax countries
EUROMOD Working Paper Series EM2/19
Authors Salvador Barrios, Viginta Ivaškaitė-Tamošiūnė, Anamaria Maftei, Edlira Narazani and Janos Varga
Publication date 7 March 2019
Abstract Much of the literature on flat tax reforms has highlighted the benefits of introducing flat personal income tax systems in transition economies. The advocated benefits of flat tax systems range from their simplicity, higher compliance and lower distortionary effects on growth and employment. These arguments have often been cited to support policy recommendations favouring the adoption of flat tax systems in Central and Eastern European (CEE) countries in the 1990s and the 2000s. *Continued on next page*

Continued from previous page However since income inequality is notoriously high in these countries, the question of introducing some progressivity in the tax system has come to the fore in both policy and academic circles. In this paper, we analyse the fiscal, redistributive and macroeconomic impact of (re-)introducing progressivity in a number of CEE countries with flat tax systems. Combining microsimulation and macro models, we find that a significant reduction in income inequality can be achieved by moving from a flat to a progressive tax system with positive, albeit negligible, macroeconomic and employment impact. The magnitude of these effects depends on country-specificities and tax system characteristics, due in particular to the existence of tax allowances and tax credits.

Indexing out of poverty? Fiscal drag and benefit erosion in cross-national perspective

EUROMOD Working Paper Series EM3/19
Authors Alari Paulus, Holly Sutherland and Iva Valentinova Tasseva
Publication date 8 March 2019
Abstract We assess how tax-benefit policy developments in 2001-2011 affected the household income distribution in seven EU countries. We use the standard microsimulation-based decomposition method, separating further the effect of structural policy changes and the uprating of monetary parameters, which allows us to measure the extent of fiscal drag and benefit erosion in practice. The results show that despite different fiscal effects, policies overall mostly reduced poverty and inequality and both types of policy developments had sizeable effects on the income distribution. We also find that the uprating of monetary parameters not only had a positive effect on household incomes, meaning fiscal drag and benefit erosion were avoided, but generally also contributed more to poverty and inequality reduction than structural policy reforms.

Using HHoT to generate institutional minimum income protection indicators

EUROMOD Working Paper Series EM4/19
Authors Sarah Marchal, Linus Siöland and Tim Goedemé
Publication date 11 March 2019
Abstract This paper aims to show how the newly developed Hypothetical Household Tool of the EUROMOD microsimulation model can be used to generate institutional minimum income protection indicators. It does so by updating the CSB's Minimum Income Protection Indicators (CSB-MIPI) dataset using EUROMOD and HHoT. We discuss the necessary assumptions for this exercise, and describe, present and validate the obtained indicators. In doing so, we provide and discuss both an updated minimum income protection indicator dataset, and give guidance to researchers who want to use the flexibility of HHoT to calculate purpose designed minimum income protection indicators.

The Hypothetical Household Tool (HHoT) in EUROMOD: a new instrument for comparative research on tax-benefit policies in Europe

EUROMOD Working Paper Series EM5/19
Authors Tine Hufkens, Tim Goedemé, Katrin Gasior, Chrysa Leventi, Kostas Manios, Olga Rastrigina, Pasquale Recchia, Holly Sutherland, Natascha Van Mechelen and Gerlinde Verbist
Publication date 12 March 2019
Abstract This paper introduces the Hypothetical Household Tool (HHoT), a new extension of EUROMOD, the tax-benefit microsimulation model for the European Union. With HHoT, users can easily create their own hypothetical data, which enables them to better understand how policies work for households with specific characteristics. The tool creates unique possibilities for an enhanced analysis of taxes and social benefits in Europe by integrating results from microsimulations and hypothetical household simulations in a single modelling framework. Furthermore, the flexibility of HHoT facilitates an advanced use of hypothetical household simulations to create new comparative policy indicators in the context of multi-country and longitudinal analyses. In this paper, we highlight the main features of HHoT, its strengths and limitations, and illustrate how it can be used for comparative policy purposes.

Baseline results from the EU28 EUROMOD: 2015-2018

EUROMOD Working Paper Series EM6/19
Author Miko Tammik
Publication date 13 March 2019
Abstract This paper presents baseline results from the latest version of EUROMOD (version I1.0+), the tax-benefit microsimulation model for the EU. First, we briefly report the process of updating EUROMOD. We then present indicators for income inequality and risk of poverty using EUROMOD and discuss the main reasons for differences between these and EU-SILC based indicators. We further compare EUROMOD distributional indicators across all EU 28 countries and over time between 2015 and 2018. Finally, we provide estimates of marginal effective tax rates (METR) for all 28 EU countries in order to explore the effect of tax and benefit systems on work incentives at the intensive margin. Throughout the paper, we highlight both the potential of EUROMOD as a tool for policy analysis and the caveats that should be borne in mind when using it and interpreting results. This paper updates the work reported in Tammik (2018).

Effects of tax-benefit policy changes across the income distributions of the EU-28 countries: 2017-2018

EUROMOD Working Paper Series EM7/19
Author EUROMOD
Publication date 15 March 2019

European Commission

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Institute for Social
and Economic Research
University of Essex
Wivenhoe Park
Colchester CO4 3SQ
United Kingdom

Phone: +44 (0) 1206 872957
Fax: +44 (0) 1206 873151
Email: iser@essex.ac.uk
www.iser.essex.ac.uk

EUROMOD
www.euromod.ac.uk