



Study on the need for horizontal or further sectorial action at EU level to strengthen the protection of whistleblowers

Final Report - Volume II - Annexes 1 to 9

27 November 2017

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Study on the need for horizontal or further sectorial action at EU level to strengthen the protection of whistleblowers

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in association with

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ICF Consulting Services Limited

Watling House
33 Cannon Street
London
EC4M 5SB

T +44 (0)20 3096 4800
F +44 (0)20 3368 6960
www.icf.com



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Job No.	30301375
Prepared by	James Kearney, Emanuela Carta, Inès Maillart, Andrew Jarvis
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Annex 1 Method

A1.1 Impact assessment

The impact assessment framework describes how each type of impact in the intervention logic is assessed. The scale of the impacts in each policy option varies depending on:

- The strength of the intervention (reporting channels, protection for workers);
- The coverage of the intervention (types of wrongdoing covered, public/private sector coverage); and
- The number of employers / workers affected by the change in legislation.

Desk research provided evidence to support the formation of assumptions for the quantitative modelling of impact. It involved interrogating academic and grey literature to fill data gaps remaining from the earlier phases of work that helped in the construction of assumptions and analysis.

Qualitative interviews and desk research were undertaken to collect information on the size and scale of the impacts, which will support the formation of assumptions. Consultations were conducted with:

- Experts in the subject area, including academics in Europe and North America and experts who participated in the project's expert workshop.
- Individuals/organisations able to provide insights from countries that have recently adopted whistleblower-relevant legislation that will help the analysis, e.g. on the implementation process.
- Organisations who provide whistleblowing services (independent reporting channels to other employers).

These consultations provided information on topics such as:

- Evidence for and research on the impact of whistleblower channels and proportion on rates of wrongdoing.
- The current proportion of employers who provide whistleblower support that exceeds current Member State legislation, e.g. hotlines
- What an appropriate reporting channel is for different types of employer.
- The cost of different types of reporting channels.

The scale of economic, social and environmental benefits which may be achieved in each policy option.

The research explored use of hotlines by firms that were not under a legal requirement to use them.

The theory of change for legislation that promotes whistleblowing by provision of channels and protection for whistleblowers suggested that the law will increase the risk (expected cost) of wrongdoing by making it more likely that the activity is reported and the reports acted upon. It should also help to reduce the harm caused to whistleblowers through retaliation.

A review of the academic literature suggests that comparatively little research has been conducted on the economic impacts of whistleblowing legislation. Recent

review articles suggest that economic models of the problem have yet to be constructed. Robust evaluations of whistleblower laws are also lacking.

Research suggests that the impact of new, robust whistleblower legislation on expected scale of specific types of wrongdoing in a specific country is underdetermined, and certainly there is not yet a general theory that might be applied to a legislative, economic and social context as diverse as the EU28. This creates challenges in quantification of some of the principal expected benefits of the EU action. The academic literature does not assist the development of estimates of how much fraud, corruption, environmental crime, etc. might be avoided by whistleblower support measures.

The approach taken was therefore:

- To rely on a narrative approach that references the estimated scale of the overall problems (as set out in the problem definition) in the EU, the options' theories of change, and specific examples of where whistleblower channels are believed to have had an effect.
- To add to this narrative approach some inductive reasoning whereby the fraction of specific elements of fraud etc. (based on figures in the problem definition) that would need to be avoided in order for benefits to exceed costs.

There are some issues with the latter approach in that benefits and costs do not necessarily accrue to the same groups in society. The benefits of avoiding a specific fraud, for example, in a given company accrue to its owners rather than society at large, though it has been shown that corruption has a negative impact on productivity in the economy at large.

The options that require internal reporting channels impose costs on all firms in scope. Hotlines may go unused either because workers do not have cause to (because there is no wrongdoing of the type considered by the legislation), or because the hotline is not trusted. There is some evidence that a large share of ethics hotlines are never used, principally because of a lack of trust. Firm level guidance, and societal change, can do something to tackle the lack of trust.

Annex 1 provides details of the approach taken to each impact category. Specific assumptions are provided in Annex 6.

Table A1.1 Impact assessment framework

Impact	Approach to estimation	Source of information
Number of businesses affected by legislation change	<p>The number of businesses affected by each legislation change was calculated using statistics disaggregated by sector and employer size (to account for any exemptions in the current and proposed laws) and the legal mapping of current legislation and how the legislation will change following the introduction of new legislation. This means that, for example, if a Member State already has domestic legislation equivalent to the proposed EU policy option then that country's firms are excluded from the analysis. The number of businesses affected by changes in legislation excludes businesses which are covered by Regulation (EU) No 596/2014 and Directive (EU) 2015/2392.</p> <p>The number of businesses which already comply with the terms of the proposed EU legislation even though the requirements do not exist in the Member State (for example companies maintaining ethics hotlines). However, this is complicated by the fact that some companies will comply with some aspects of the policy (for example providing reporting channels) but not other aspects (for example the protection of workers from retaliation). The proportion of businesses which comply with different aspects of the policy option was estimated based on desk research and consultations.</p> <p>Exemptions to the legislation based on business size were accounted for using information from the Structural Business Statistics.</p> <p>Eurostat data suggests SMEs (firms with up to 250 persons employed) provide 53% - 86% of employment (depending on the Member State) and 57% of added value. Overall, 99% of firms in the EU are SMEs. The scope of the legislation therefore has a very large impact on number of affected parties and the costs. Though evidence on distribution of wrongdoing by size of organisation is weak, the information gathered in the preparation of the problem definition, which is supported by feedback via the open public consultation, has found that the types of wrongdoing that whistleblower support mechanisms can help to tackle will tend to be found in larger organisations. Certainly the very significant cases of wrongdoing tend to be associated with larger organisations.</p> <p>The number of businesses operating in the EU in future years has been extrapolated using information of the projected growth of employment in Europe (Cedefop skills forecast). It has been assumed that the number of businesses in Europe grow at the same rate as the number of</p>	<ul style="list-style-type: none"> ■ Structural Business Statistics ■ DG Regio Public procurement study ■ Legal mapping ■ Qualitative interviews ■ Desk research (e.g. on prevalence of hotlines)

Impact	Approach to estimation	Source of information
	workers. This has been estimated at a sector level. The proportion of employers who employ more than 50 workers is assumed to remain the same in all years.	
Number of workers affected by legislation change	<p>The number of workers affected by each legislation change was calculated using statistics disaggregated by sector and employer size (to account for any exemptions in the current and proposed laws or sectors already covered by legislation) and the legal mapping of current legislation and how the legislation will change following the introduction of new legislation.</p> <p>The number of workers employed in future years has been extrapolated from the data using forecasts of the number of workers in each Member State and sector (Cedefop skills forecast).</p> <p>As above, the number of workers whose employers already operate a system equivalent to that required by the proposed EU option (going beyond the applicable Member State law) was based on qualitative interviews and desk research, with results applied on a best-estimate basis.</p>	<ul style="list-style-type: none"> ■ Labour Force Survey ■ Structural Business Statistics ■ Legal mapping ■ Qualitative interviews ■ Desk research
Cost of developing guidance and/or legislation	<p>The cost of developing voluntary guidance in Option 1 was estimated using benchmarks from other guidance projects. This is a one-off cost in the first year of the analysis.</p> <p>The cost of the legislative process in other options is excluded from the analysis, as per convention.</p> <p>Information on the level of effort required to develop supporting guidance that followed legislation in Member States that have acted was collected from a number of Member States through desk research. However, the costs associated with developing these guidance documents was small in comparison to the other impacts, therefore it has not been assessed quantitatively. As the cost is small compared to ongoing implementation costs so its omission is not material.</p>	<ul style="list-style-type: none"> ■ Eurostat Labour Cost data ■ Qualitative interviews ■ Desk research
Cost of launch for Commission and Member States	Costs will be incurred by public authorities in launching the new measure. This will include staff costs associated with implementation and ancillary activities such as development of guidance. Focused work with experts from countries that have recently enhanced their whistleblower legislation was prioritised. We did find robust studies of the aggregate cost of guidance-related activity. This will be a one-off cost in the first year of the analysis.	<ul style="list-style-type: none"> ■ Eurostat Labour Cost data ■ Qualitative interviews ■ Desk research
Employers	The cost of employers processing legislative changes is an implementation cost. The cost is	<ul style="list-style-type: none"> ■ Eurostat Labour Cost

Impact	Approach to estimation	Source of information
processing changes in legislation and guidance	<p>assumed to be the duration of time it takes workers to read the legislation or guidance and analyse how this applies to their organisation.</p> <p>The duration of time this will take was estimated from qualitative interviews. The average cost of a workers time for this task was estimated using labour cost data. The cost was estimated as the time taken multiplied by the cost of a worker's time. This was assumed to be a one-off cost in the first year of the analysis.</p>	<p>data by Member State</p> <ul style="list-style-type: none"> ■ Qualitative interviews ■ Desk research
Employers set up reporting systems	<p>The cost of an employer setting up appropriate reporting channels will depend upon what an appropriate reporting channel is for the business and what actions are required to deal with reports of wrongdoing. A range of values will be provided, based on expert recommendations of what an appropriate reporting channel is (for example is it an internal system, or is an independent provider required to provide reporting channels). The information on the cost of a reporting channel was assumed to be a one-off cost to set up a system, followed by an ongoing cost of provision (which will depend upon the size of a business). The costs are based on an assumption of the duration of staff time required to set up the reporting systems multiplied by the labour cost for the Member State.</p>	<ul style="list-style-type: none"> ■ Qualitative interviews ■ Desk research ■ Eurostat Labour Cost data by Member State
Employers setting up processes to deal with retaliation	<p>The cost to employers of setting up processes to deal with retaliation was assumed to be an implementation cost, with departments (or individuals within an organisation) developing new guidelines to ensure businesses are not punished for retaliation. The cost is assumed to be the time taken for workers to develop these new processes.</p> <p>The duration of time this will take was estimated based on factors gathered in desk research and qualitative interviews. The average cost of a worker's time for this task was estimated using labour cost data. The cost was the time taken multiplied by the cost of a workers time. This was assumed to be a one-off cost in the first year of the analysis.</p>	<ul style="list-style-type: none"> ■ Eurostat Labour Cost data by Member State ■ Qualitative interviews ■ Desk research
Employers disseminate information to workers	<p>There are two separate elements to this cost to employers. It is assumed that in order to ensure workers are fully aware of reporting channels and protection from retaliation, training sessions will have to be provided every year. Therefore, there is an initial cost for businesses to develop or purchase training materials (which will be a one-off cost) and an ongoing, annual cost for all workers to receive training. Qualitative interview provided little evidence on the cost of developing training materials so estimates were made. The cost of workers completing annual training was estimated based on an assumed average time taken for workers to undertake the</p>	<ul style="list-style-type: none"> ■ Eurostat Labour Cost data by Member State ■ Qualitative interviews ■ Desk research

Impact	Approach to estimation	Source of information
	<p>training. Qualitative interviews provided little reliable evidence on average time taken for this training so reasoned assumptions were made. The cost was assessed as the time taken multiplied by the cost of a worker's time (Standard Cost Model approach). This was assumed to be an ongoing cost, with costs realised annually.</p>	
Change in employment and number of businesses providing reporting services	<p>Changes in the legislation are likely to alter the demand for the provision of independent reporting services. This will lead to an increase in the number of businesses offering these services and an increase in employment in the industry.</p> <p>The potential scale of impact on the industry was estimated based on assumptions about uptake of third party whistleblower services and indicative ratios of employment/turnover. These will be informed by consultations with the existing sector. .</p>	<ul style="list-style-type: none"> ■ Labour Force Survey ■ Structural Business Statistics ■ Qualitative interviews ■ Desk research
Public authorities providing resources for reporting and investigation	<p>Changes in the legislation alter the requirements on public authorities to provide reporting channels. This will lead to an increase in burden to the public authorities (both the Commission and Member State Governments). The potential scale of the impact on public authorities is difficult to assess, as it depends on the success of internal reporting mechanisms and the scale of reporting. Information on the costs to public authorities was collected from a selection of Member States. The costs were converted into a cost per worker protected in each Member State, and this was used to estimate the cost per worker in other Member States (using a ratio of the Labour Costs in the two countries). It was assumed, based on consultations with stakeholders in the sector, that the cost of provision was higher where a Member State had higher levels of whistleblower protection.</p>	<ul style="list-style-type: none"> ■ Desk research ■ Qualitative interviews
Options 2, 3 and 4 will also result in competent national authorities needing to regularly publish data on whistleblower reports and to regularly review their procedure. This is expected to lead to additional costs in the collection of data and preparation of the report. The frequency with which procedures will be reviewed is not specified. We suggest these costs are considered by through research on existing whistleblower reporting by regulators.		
Better value for money from	<p>The total value of Government expenditure on goods, services and works in each Member State and by the European Commission has been collected by the Commission. This information will</p>	<ul style="list-style-type: none"> ■ DG GROWTH, 2016¹ ■ OLAR report, 2016²

¹ <https://ec.europa.eu/docsroom/documents/20679/attachments/1/translations/en/renditions/native>

Impact	Approach to estimation	Source of information
public procurement	<p>be used to show the total value of public procurement in Europe. The value of fraud has also been estimated (Crowe Clark Whitehill, 2017; OLAF, 2016).</p> <p>The money saved by the Member State Governments and the European Commission may not be realised in monetary terms (as a surplus), as the money saved may be spent on other goods, services and works. Therefore it would be an opportunity cost saving – savings made which are then spent on other activities.</p>	<ul style="list-style-type: none"> ■ Crowe Clark Whitehill (2017)³ ■ Qualitative interviews ■ Desk research
Increase in tax receipts	<p>The total value of tax receipts in the EU is presented in national accounts data (Eurostat). This provides information on the scale of tax receipts in each Member State. However, not all tax is collected, and some of this is due to tax evasion and corruption. The problem definition provides information on estimated tax income that is lost to fraud in the EU.</p> <p>This will be an ongoing impact, with savings realised annually.</p>	<ul style="list-style-type: none"> ■ National accounts tax aggregates – Eurostat ■ Desk research (for example Murphy, 2012⁴) ■ Allain et al, 2016)⁵ ■ European Commission VAT Gap report, 2016⁶ ■ Qualitative interviews
Change in judicial costs	<p>Increased reporting of wrongdoing is likely to lead, at least in the short term, to more investigations and higher rates of prosecution. The changes in the incidence of wrongdoing and retaliation, reported and investigated cases will have an impact on law enforcement and judicial costs. The total value of public expenditure on judicial and law enforcement functions is available in national accounts data.</p>	<ul style="list-style-type: none"> ■ General government expenditure by function – Eurostat ■ Desk research ■ Qualitative interviews

² OLAF Report 2016 https://ec.europa.eu/anti-fraud/sites/antifraud/files/olaf_report_2016_en.pdf

³ Crowe Clark Whitehill (2017), The Financial Cost of Fraud, The latest data from around the world <https://www.croweclarkwhitehill.co.uk/wp-content/uploads/sites/2/2017/02/crowe-the-financial-cost-of-fraud-2017.pdf>

⁴ http://www.socialistsanddemocrats.eu/sites/default/files/120229_richard_murphy_eu_tax_gap_en.pdf

⁵ Allain, C., Fraudeau J., Martin A-G. (2016) Facing tax fraud in the European Union – Challenges and perspectives http://www.eitn.eu/Documents/THEMIS%202016/Semi%20A/France2_TH_2016_01.pdf

⁶ European Commission (2016), VAT Gap Report https://ec.europa.eu/taxation_customs/sites/taxation/files/2016_vat_gap_factsheet.pdf

Impact	Approach to estimation	Source of information
Change in environmental crime	<p>These are not easily anticipated but will be an ongoing impact, with savings realised annually.</p> <p>The problem definition provides a commentary on environmental harm. The impact is assessed in qualitative terms.</p>	<ul style="list-style-type: none"> ■ European Union Action to Fight Environmental Crime, 2016⁷ ■ Desk research ■ Qualitative interviews
Worker and societal well-being	<p>Reductions in the level of wrongdoing in society is likely to lead to an increase in the level of well-being in society. This will be caused by changes in the level of worker well-being as corruption is reduced in the workplace, and for everyone in society due to the changes in socio-economic indicators described above. Research will be conducted for information on whistleblower retaliation rates. With illustrative figures on reporting rates this may mean it is possible to estimate in broad terms the number of people who, would be protected from retaliation, and potentially also implemented in practice.</p> <p>Applying monetary values to changes in well-being for broader societal impacts was explored (for example Fujiwara, 2013). However, given it was not possible to establish a quantitative measure of how worker and societal well-being was changed, no monetary values were used to assess worker and societal well-being. A qualitative analysis has been used. This will be an ongoing impact, with benefits realised annually.</p>	<ul style="list-style-type: none"> ■ EU-SILC well-being data 2013, Eurostat ■ Qualitative interviews ■ Desk research
Other socio-economic impacts	<p>The introduction of the policy options could lead to additional socio-economic benefits, such as public health impacts (for example through the reduction in the provision of hazardous drugs or corruption in the food supply chain). These may have a cross-border impact. There are many ways in which wrongdoing in one Member State can have negative economic, social or environmental spill-over effects in other Member States. Examples are accidents on intra-EU transport services, cross-border pollution, and harm caused to consumers in other EU countries by products that are unsafe, or loss of consumer confidence in products and markets caused by fraud (e.g. with regard to adulteration of food products). Harmonised minimum standards of whistleblower support and protection mechanisms will not eliminate such wrongdoing but should</p>	<ul style="list-style-type: none"> ■ Qualitative interviews ■ Desk research

⁷ <http://efface.eu/>

Impact	Approach to estimation	Source of information
	<p>make some contribution to empowering people who are in a position to bring attention to the problem. This impact is assessed qualitatively.</p> <p>For many of these impacts, the impact of corruption is sporadic, therefore difficult to quantify in the baseline and to assess the impact of the policy options quantitatively. Therefore, the preferred approach to of these impacts is a qualitative assessment. The focus of the research was on countries that have introduced whistleblower channels and/or protection and the additional socio-economic impacts that have been experienced in these countries.</p>	
Functioning of the EU internal market	<p>The functioning of the EU internal market could be affected by a lack of harmonisation of whistleblower protection (and the levels of corruption and fraud experienced in Member States). This effect could be caused by the movement of workers being restricted and businesses not exploiting potential opportunities due to fears over fraud and corruption. The proposed policy options should, by introducing minimum common practices and standards, should help to address these inequalities and so the problems that they cause.</p> <p>The extent of these problems, and how the policy options may affect was explored in the desk research and qualitative interviews. The preferred approach to of these impacts is a qualitative assessment.</p>	<ul style="list-style-type: none"> ■ Qualitative interviews ■ Desk research
Other cross-border effects		<ul style="list-style-type: none"> ■ Qualitative interviews ■ Desk research

Annex 2 Stakeholder Consultees

A2.1 Consultations

The analysis presented in this paper is informed by evidence gathered through a variety of stakeholder consultations. These comprised:

- An **open public consultation** organised by the European Commission in the first half of 2017⁸, the data from which were analysed by ICF. A report of the OPC is available under separate cover.
- A **targeted consultation** directed to selected stakeholder groups, specified by the Commission and analysed by ICF. A report of the consultation is available under separate cover.
- An **expert workshop** convened in Brussels that brought together specialists in whistleblower support and protection from around the EU.
- **Follow-up consultations** by the ICF team that gathered supplementary information relevant to the impact assessment through engagement with providers of whistleblower support services, providers of outsourced reporting channel services ('hotlines') and other selected enterprises.

⁸ http://ec.europa.eu/newsroom/just/item-detail.cfm?item_id=54254

Annex 5 Option specification

Table A5.1 Option specifications

	Option 1 Non-legislative	Option 2	Option 3	Option 4
Objective		<i>Directive to ensure that workers who blow the whistle do not suffer any work-related retaliation, as a means of protecting their health, including their mental and social well-being</i>	<i>Directive to facilitate whistleblowing and protect whistleblowers reporting wrongdoings affecting the financial interests of the Union</i>	<i>Directive to facilitate whistleblowing and protect whistleblowers in relation to all EU policy areas crucial for the proper functioning of the internal market, including tax evasion and avoidance, public health and food safety, environmental protection, consumer protection, transport, public procurement</i>
Main obligations on Member States		<p>Establish appropriate reporting procedures Ensure protection against employment-related retaliation</p> <p><i>If considered necessary to ensure effectiveness:</i> Provide that compliance with rules on whistleblowing constitutes defence in criminal proceedings against whistleblowers for defamation, for breach of professional secrecy etc.</p> <ul style="list-style-type: none"> - Provide that compliance with rules on whistleblowing constitutes defence in civil liability proceeding, e.g. for damages arising from disclosure.[for trade secrets disclosures rules are already in place] - Provide that retaliation by employer can be criminally prosecuted 	<p>Establish appropriate reporting procedures Ensure protection against employment-related retaliation</p> <ul style="list-style-type: none"> - Provide that compliance with rules on whistleblowing constitutes defence in criminal proceedings against whistleblowers for defamation, breach of professional secrecy etc. - Provide that compliance with rules on whistleblowing constitutes defence in civil liability proceeding, e.g. for damages arising from disclosure.[for trade secrets disclosures rules are already in place] - Provide that retaliation by employer can be criminally prosecuted 	<p>Establish appropriate reporting procedures Ensure protection against employment-related retaliation</p> <p>Possibly:</p> <ul style="list-style-type: none"> - Provide that compliance with rules on whistleblowing constitutes defence in criminal proceedings against whistleblowers for defamation, breach of professional secrecy etc. - Provide that compliance with rules on whistleblowing constitutes defence in civil liability proceeding, e.g. for damages arising from disclosure.[for trade secrets disclosures rules are already in place] - Provide that retaliation by employer can be criminally prosecuted
Personal scope		Workers in the private and the public sector	Workers in the private and the public sector	Workers in the private and the public sector

	Option 1 Non-legislative	Option 2	Option 3	Option 4
Protected disclosures		<p><i>Misconduct, wrongdoing or illegal activity in relation to ALL national and ALL EU rules</i></p> <p><i>Disclosure made for the purpose of protecting the public interest</i></p>	<i>Misconduct, wrongdoing or illegal activity affecting the financial interests of the Union</i>	<i>Misconduct, wrongdoing or violation of EU rules and national implementing rules in all EU policy areas crucial for the proper functioning of the internal market</i>
Conditions for protection		<ul style="list-style-type: none"> - Good faith - Tiered approach 	<ul style="list-style-type: none"> - Good faith - Tiered approach 	<ul style="list-style-type: none"> - Good faith⁹ - Tiered approach¹⁰
Internal reporting channels		<ul style="list-style-type: none"> - Appropriate procedures for the employees to report internally through specific independent (and possibly also anonymous) channels - Proportionate to the nature and size of the entity 	<ul style="list-style-type: none"> - Appropriate procedures for the employees to report internally through specific independent (and possibly also anonymous) channels - Proportionate to the nature and size of the entity 	<ul style="list-style-type: none"> - Appropriate procedures for the employees to report internally through specific independent (and possibly also anonymous) channels - Proportionate to the nature and size of the entity
External reporting channels (if internal channels are not available/do not function or cannot be expected to function properly)		<p><i>To the competent national authorities, for violations of national law</i></p> <p><i>To the competent national or EU authorities in case of violation of national law implementing EU law or of EU law</i></p>	<p><i>To national authorities in charge of investigating fraud against the EU (national prosecutors)</i></p> <p><i>To OLAF (in Member States not participating in the EPPO or for cases for which the EPPO decided not to exercise its competence)</i></p> <p><i>To the EPPO (in the Member States which do)</i></p>	<p><i>To the competent national authorities or directly to the competent EU authority (for instance regulatory authority, such as an EU agency or the Commission itself, where the latter takes an authorising decision)</i></p>
Procedural guarantees		<ul style="list-style-type: none"> - confidentiality of the data of the reporting person - protection of the data of both the reporting and the reported person - obligation of national authorities to follow up on the reports within a certain timeframe and give feedback to the whistleblowers 	Further guarantees can be similar to those provided in Directive 2015/2392 on market abuse, e.g. related to <ul style="list-style-type: none"> - handling of reports by dedicated staff, - allowing for anonymous reporting, - publicising information on available channels and protection 	<ul style="list-style-type: none"> - confidentiality of the data of the reporting person - protection of the data of both the reporting and the reported person - obligation of national authorities to follow up on the reports within a certain timeframe and give feedback to the

⁹ The whistleblowers reasonably believe the information to be true.

¹⁰ The whistleblowers must have first used internal channels and only disclosed to external authorities or the public because internal channels were not available/did not function properly/could not reasonably be expected to function properly.

	Option 1 Non-legislative	Option 2	Option 3	Option 4
		<ul style="list-style-type: none"> - rights of defence of the reported persons (incl. right to access to the file, to be heard and to seek effective remedy) Further guarantees can be similar to those provided in Directive 2015/2392 on market abuse, e.g. related to - handling of reports by dedicated staff, - allowing for anonymous reporting, - publicising information on available channels and protection -providing for dedicated communication channels and for record-keeping of reports received 	<ul style="list-style-type: none"> -providing for dedicated communication channels and for record-keeping of reports received 	<ul style="list-style-type: none"> whistleblowers - rights of defence of the reported persons (incl. right to access to the file, to be heard and to seek effective remedy) Further guarantees can be similar to those provided in Directive 2015/2392 on market abuse, e.g. related to - handling of reports by dedicated staff, - allowing for anonymous reporting, - publicising information on available channels and protection -providing for dedicated communication channels and for record-keeping of reports received
Forms of protection		<ul style="list-style-type: none"> - Reversal of burden of proof in employment disputes - Remedial measures: Actions for reinstatement; for compensation; for award of damages; interim relief for suspension of dismissal - Ensure whistleblowers' access to comprehensive information and independent advice on remedies and procedures available (for instance to ombudsman/specific helpline) - whistleblowers to have a right to be certified as such by competent authorities for the purpose of defence in employment disputes and criminal and civil proceedings 	<ul style="list-style-type: none"> - Reversal of burden of proof in employment disputes - Remedial measures: Actions for reinstatement; for compensation; for award of damages; interim relief for suspension of dismissal Ensure whistleblowers' access to comprehensive information and independent advice on remedies and procedures available (for instance to ombudsman/specific helpline) - whistleblowers to have a right to be certified as such by competent authorities for the purpose of employment disputes and criminal and civil proceedings 	<ul style="list-style-type: none"> - Reversal of burden of proof in employment disputes - Remedial measures: Actions for reinstatement; for compensation; for award of damages; interim relief for suspension of dismissal; - Ensure whistleblowers' access to comprehensive information and independent advice on remedies and procedures available (for instance to ombudsman/specific helpline) - whistleblowers to have a right to be certified as such by competent authorities for the purpose of employment disputes and criminal and civil proceedings
Obligations on competent national		<ul style="list-style-type: none"> - To regularly publish data on whistleblower reports - To regularly review their procedures 	<ul style="list-style-type: none"> - To regularly publish data on whistleblower reports - To regularly review their procedures 	<ul style="list-style-type: none"> - To regularly publish data on whistleblower reports - To regularly review their procedures

	Option 1 Non-legislative	Option 2	Option 3	Option 4
authorities				

Annex 6 Assumptions, sources and qualifications to the impact assessment

Table A6.1 Data sources and assumptions used to estimate the impact of measures to protect whistleblowers

Category	Detail	Source
Workers protected and businesses covered		
Sectors covered	Public sector	Public sector employers
	Financial sector	Private and voluntary organisations in Financial and insurance activities – NACE code K
	Environment sector	Private and voluntary organisations in Water supply; sewerage, waste management and remediation activities and Electricity, gas, steam and air conditioning supply – NACE codes D and E
	All other sectors	Private and voluntary organisations in all other sectors – Total minus NACE codes D, E and K
Definition of SME	SME	Private and voluntary organisations with between 50 and 249 workers Organisations with 49 workers or fewer are excluded from the analysis
Number of workers protected by whistleblower regulations	Number of workers by sector	Labour Force Survey (http://ec.europa.eu/eurostat/data/database) (Ifsa_egan22d), 2015 Cedefop – skills forecast (http://www.cedefop.europa.eu/en/events-and-projects/projects/forecasting-skill-demand-and-supply/data-visualisations) Structural Business Statistics (http://ec.europa.eu/eurostat/data/database) (sbs_sc_sca_r2), 2014 Business demography (http://ec.europa.eu/eurostat/data/database)

Category	Detail	Source
	Number of workers in the public sector Number of workers in firms with fewer than 50 workers Legal analysis	(bd_9bd_sz_cl_r2), 2014 World Bank estimates, based on ILOSTAT database Structural Business Statistics – provides proportion of workers by business size (http://ec.europa.eu/eurostat/data/database) (sbs_sc_sca_r2), 2014 ICF analysis based on legal assessment of baseline and strength of policy options
Number of employers covered by whistleblower regulations	Number of businesses by sector Number of public sector employers	Business demography (http://ec.europa.eu/eurostat/data/database) (bd_9bd_sz_cl_r2), 2014 Number of businesses expected to grow in future years, growth estimates are based on Cedefop – skills forecast (http://www.cedefop.europa.eu/en/events-and-projects/projects/forecasting-skill-demand-and-supply/data-visualisations) European Commission (DG Regio) (Public procurement – a study on administrative capacity in the EU)
	Number of workers in businesses with fewer than 50 workers Legal analysis	Structural Business Statistics (http://ec.europa.eu/eurostat/data/database) (sbs_sc_sca_r2), 2014 – provides proportion of workers by business size – applied to business demography data on the number of businesses (http://ec.europa.eu/eurostat/data/database) (bd_9bd_sz_cl_r2) ICF analysis
Number of employers providing measures where not required by legislation	10% of employers who are not required by legislation	Assumption based on consultations with stakeholders with expertise in whistleblowing, including compliance and legal professionals and businesses that provide hotlines. A wide range of estimates were provided, from zero businesses to businesses without any regulatory requirement representing a large proportion of reporting channel clients. A number of assumptions were put to the stakeholders to try to estimate a realistic number of businesses providing voluntary measures; Applied to employer data from business demography, SBS and Cedefop employment and legal analysis (ICF)

Category	Detail	Source
Number of workers protected by measures where not required by legislation	Workers employed by the 10% of employers (above)	<p>Assumption based on consultations with stakeholders in the whistleblowing sector. As above, a wide variety of answers were provided – with questions probing whether large businesses, or businesses from specific sectors were more likely to provide voluntary protection to whistleblowers. No consistent pattern of business size or sector was discovered;</p> <p>Applied to employment information from LFS, SBS and Cedefop and legal analysis (ICF)</p>
Percentage of employers with outsourced internal reporting channels (independent, third party organisations)	1%	<p>Assumption based on consultations with stakeholders with expertise in whistleblowing, including compliance and legal professionals and businesses that provide hotlines, with probing around the size of the client list for outsourced providers and where external provision is more beneficial than internal provision. Consistent findings from the consultations was that a very small proportion of businesses would use outsourced reporting channels, and the majority of these businesses would be larger businesses, as the benefits associated with outsourced provision is greater (for example ability to respond in numerous languages)</p>
Cost of activities		
Cost of providing outsourced internal reporting channels	€500 per employer as set up cost €1.5 per employee / year ongoing cost	Assumption based on consultations with stakeholders in the whistleblowing sector
Number of reports made by workers	<p>2% of workers make a report/year when protection is high, multiplied by assessment of types of legislation covered by legislation (a value between 0 and 1)</p> <p>1% of workers make a report/year when protection is medium, multiplied by assessment of types of legislation covered by legislation (a value between 0 and 1)</p> <p>0.5% of workers make a report when protection is low, multiplied by assessment of types of legislation covered by legislation (a value between 0 and 1)</p>	<p>Assumption based on consultations with stakeholders with expertise in whistleblowing, including compliance and legal professionals and businesses that provide hotlines. The research uncovered some consistent findings on the number of reports per year – the number of employees reporting wrongdoing each year is very small. The majority of wrongdoing reported is also mainly minor issues, so would not take a lot of investigatory time. Where the level of protection is high, numerous businesses estimated that around 2% of employees would make a report each year, but that this would be lower if less protection was in place.</p>
Number of cases of retaliation	25% of workers make a report/year when protection is high 40% of workers make a report/year when protection	<p>ECI (2016), Global Business Ethic Survey, Measuring Risk and Promoting Workplace Integrity</p> <p>http://www.boeingsuppliers.com/2016_Global_Ethics_Report</p>

Category	Detail	Source
	is medium 50% of workers make a report when protection is low	pdf . The Global Business Ethic Survey is industry-financed.
Internal cost of managing reports of wrongdoing	Each report takes, on average, two day staff time to manage	Assumption based on consultations with experts in whistleblowing, including compliance and legal professionals and businesses that provide hotlines. The majority of wrongdoing reported is also mainly minor issues, so would not take a lot of investigatory time. However, where serious cases were reported, a longer investigation would be required; Number of workers making reports (see above)
Internal cost of reporting wrongdoing for employers who provide internal channels	Each internal report takes, on average, one hour to receive	Assumption based on consultations with stakeholders with expertise in whistleblowing, including compliance and legal professionals and businesses that provide hotlines. A large number of factors play a role in the duration of time required to receive a report – the language the report is provided in, the level of detail in the report, whether follow up contact is required and what form the report comes in (written or verbal). As most reports are for minor wrongdoing, the duration required to receive a report is low. However, for more complicated cases, it may take a long time to receive the report (for example multiple contacts to build trust, or to get the precise details of wrongdoing); Number of workers making reports (see above)
Internal cost of setting up outsourced internal reporting channels	Assumed to be one week of FTE time (senior staff) – research providers, set up systems	Assumption based on consultations with stakeholders with expertise in whistleblowing, including compliance and legal professionals and businesses that provide hotlines. Employers will need to examine what the most appropriate mechanism is for their organisation, and set up the system. The duration of this will vary depending on the system put in place. The duration of time required has been multiplied by the hourly Labour cost (http://ec.europa.eu/eurostat/data/database) [lc_lci_lev]
Cost of setting up internal reporting channel	Assumed to be negligible fixed cost Assumed to take some time to research appropriate channel and put in place – two days FTE (senior staff time)	Assumption based on consultations with stakeholders with expertise in whistleblowing, including compliance and legal professionals and businesses that provide hotlines – some reported that there was a fixed cost, but most reported that the cost to businesses was based on the number of employees. A range of values was explored with

Category	Detail	Source
		<p>stakeholders, who felt that a relatively low cost per employee was most appropriate.</p> <p>Employers will need to examine various suppliers, and then test how the reporting system fits in with their organisation. The duration of this depends on the size of the business and what business practices they have in place.</p> <p>The duration of time required has been multiplied by the hourly Labour cost (http://ec.europa.eu/eurostat/data/database) [lc_lci_lev]</p>
Cost of developing whistleblowing protection policies (prevention of retaliation etc.)	Assumed to be the time taken to develop and communicate whistleblower policy. Assumed to be, on average, three days FTE (senior staff time)	<p>Assumption based on consultations with stakeholders with expertise in whistleblowing, including compliance and legal professionals and businesses that provide hotlines. The cost will vary depending on the size of the organisation, the number of countries the organisation operates in, whether they need to seek legal advice.</p> <p>The duration of time required has been multiplied by the hourly Labour cost (http://ec.europa.eu/eurostat/data/database) [lc_lci_lev]</p>
Cost of providing public authority	The cost of providing a public authority for whistleblowing, based on costs for different activities and different levels of protection	<p>Desk research (<i>Milieu for DG GROW</i>, 2017)</p> <p>Costs adjusted using relative labour costs for member States where data is available and Member States where no data is available.</p> <p>Costs also adjusted to reflect the size of the labour force protected by legislation (LFS) (http://ec.europa.eu/eurostat/data/database) (Ifsa_egan22d), 2015</p>
Outcomes		
Cases of unreported wrongdoing	Percentage of workforce who observe wrongdoing but do not report it	<p>: Special Eurobarometer 397 (2014) http://ec.europa.eu/commfrontoffice/publicopinion/archives/ebs/ebs_397_en.pdf</p>
Cases of retaliation	25% of reported cases when protection is high 40% of reported cases when protection is medium 50% of reported cases when protection is low	<p>ECI (2016), Global Business Ethic Survey, Measuring Risk and Promoting Workplace Integrity http://www.boeingsuppliers.com/2016_Global_Ethics_Survey_Report.pdf. The Global Business Ethic Survey is industry-financed.</p> <p>Public Services International (PSI) (2016) Checkmate to Corruption: Making the Case for a Wide-Ranging Initiative on Whistleblower Protection http://www.world-psi.org/sites/default/files/documents/research/en_whistleblower_prote</p>

Category	Detail	Source
		ction.pdf
Impacts		
Value of tax evasion	VAT gap	European Commission (2016), VAT Gap Report https://ec.europa.eu/taxation_customs/sites/taxation/files/2016_vat_gap_factsheet.pdf
Value of public procurement fraud	Value of EU budget fraud	OLAF; 5% of EU budget applied to Member State Public Procurement budgets. The total value of each Member State is based on https://ec.europa.eu/docsroom/documents/20679/attachments/1/translations/en/renditions/native
Volume of carbon emissions		European Environment Agency http://ec.europa.eu/eurostat/statistics-explained/index.php/Greenhouse_gas_emission_statistics
Number of workplace accidents	Number of workplace accidents Duration of absence from workplace absence	European Statistics on Accidents at Work (http://ec.europa.eu/eurostat/data/database) (hsw_acc_work)
Value of lost productivity from accidents in the workplace	Value of lost production due to absence from work as a result of workplace accident	European Statistics on Accidents at Work GVA per worker (SBS) (http://ec.europa.eu/eurostat/data/database) (sbs_sc_sca_r2), 2014; OECD data on hours worked per year https://data.oecd.org/emp/hours-worked.htm
Level of staff turnover	Percentage voluntary staff turnover	Mercer, Trends in employee turnover, 2016 https://www.mercer.com/content/dam/mercier/attachments/global/webcasts/gl-2016-webcast-talent-tackling-trends-in-turnover-mercier.pdf
Value of staff turnover	25% of worker earnings	Centre for American Progress (2012) There Are Significant Business Costs to Replacing Employees; EU-SILC (http://ec.europa.eu/eurostat/data/database) (earn_ses_annual)
Non-legislative measures	The introduction of non-legislative measures is estimated to increase the percentage of unprotected businesses providing high levels of protection from 10% to 20%	Assumption based on consultations with stakeholders in the whistleblowing sector. This assumption is based on consultations examining how evidence could influence the number of businesses providing voluntary measures. Some stakeholders felt that by demonstrating that the protection would be beneficial to the business (improved profitability, brand protection) then the take up of voluntary measures could increase. However, it was thought that the number of

Category	Detail	Source
<i>Optional costs</i>		businesses providing voluntary measures would remain in the minority.
<i>Cost of developing guidance document for employers – Member State</i>		<i>Assumed to be negligible: Milieu for DG GROW, 2017, stakeholder consultations</i>
<i>Cost of awareness raising activities – Member State</i>		<i>Assumed to be negligible: Milieu for DG GROW, 2017, stakeholder consultations</i>
<i>Cost of developing training – employer</i>	<i>One week of staff time to develop training materials</i>	<i>Assumption based on Association for Talent Development, 2009 https://www.td.org/Publications/Newsletters/Learning-Circuits/Learning-Circuits-Archives/2009/08/Time-to-Develop-One-Hour-of-Training</i>
<i>Cost of undertaking training - employer</i>	<i>Each worker requires 0.5 hours to complete training per year</i>	<i>Stakeholder consultations – stakeholders felt that only short durations of training would be needed to ensure workers are aware of what constitutes wrongdoing and how they should report it.</i>
<i>Proportion of employers providing training</i>	75% of employers provide training when protection is high 50% of employers provide training when protection is medium 20% of employers provide training when protection is low	<i>Assumptions based on stakeholder consultations. Consultees felt that employers were more likely to provide training when the employer seriously considered the effects of wrongdoing. It was stated that this was more likely to happen if a strong legislative framework is in place. However, the legislation on its own will not cause employers to provide training. It requires the culture of the business to acknowledge the importance of whistleblower protection and training.</i>

Annex 7 Option assessment

Number of workers protected

Table A7.1 Number of workers with good protection ('000)

MS	Baseline	Change compared to baseline in			
		Option 1	Option 2	Option 3	Option 4
BE	155	155	2,246	2,246	2,246
BG	112	112	1,553	1,553	1,553
CZ	207	207	2,835	2,835	2,835
DK	215	215	1,965	1,965	1,965
DE	2,252	2,252	26,715	26,715	26,715
EE	0	0	444	444	444
IE	1,210	0	0	0	0
EL	37	37	1,148	1,148	1,148
ES	963	963	8,666	8,666	8,666
FR	23,672	0	0	0	0
HR	0	0	1,059	1,059	1,059
IT	562	562	8,581	8,581	8,581
CY	19	19	171	171	171
LV	62	62	559	559	559
LT	54	54	895	895	895
LU	0	0	233	233	233
HU	2,544	0	0	0	0
MT	128	0	0	0	0
NL	0	0	5,759	5,759	5,759
AT	244	244	3,097	3,097	3,097
PL	1,019	1,019	9,362	9,362	9,362
PT	0	0	2,399	2,399	2,399
RO	377	377	4,978	4,978	4,978
SI	0	0	565	565	565
SK	1,227	0	83	83	83
FI	187	187	1,709	1,709	1,709
SE	3,459	0	0	0	0
UK	23,291	0	0	0	0
EU	61,996	6,465	85,022	85,022	85,022

ICF analysis. Data from Labour Force Survey, Structural Business Survey, Business Demography, World Bank and Cedefop employment projections used.

Table A7.2 Number of workers with medium protection ('000)

MS	Baseline	Change compared to baseline in			
		Option 1	Option 2	Option 3	Option 4
BE	254	0	-254	-254	-254
BG	544	0	-544	-544	-544
CZ	0	0	0	0	0
DK	0	0	0	0	0
DE	0	0	0	0	0
EE	444	0	-444	-444	-444
IE	0	0	0	0	0
EL	0	0	0	0	0
ES	0	0	0	0	0
FR	0	0	0	0	0
HR	999	0	-999	-999	-999
IT	3,521	0	-3,521	-3,521	-3,521
CY	0	0	0	0	0
LV	0	0	0	0	0
LT	405	0	-405	-405	-405
LU	216	0	-216	-216	-216
HU	0	0	0	0	0
MT	0	0	0	0	0
NL	5,759	0	-5,759	-5,759	-5,759
AT	897	0	-897	-897	-897
PL	193	0	-193	-193	-193
PT	2,229	0	-2,229	-2,229	-2,229
RO	1,587	0	-1,587	-1,587	-1,587
SI	565	0	-565	-565	-565
SK	0	0	0	0	0
FI	0	0	0	0	0
SE	0	0	0	0	0
UK	0	0	0	0	0
EU	17,613	0	-17,613	-17,613	-17,613

ICF analysis. Data from Labour Force Survey, Structural Business Survey, Business Demography, World Bank and Cedefop employment projections used.

Table A7.3 Number of workers with low protection ('000)

MS	Baseline	Change compared to baseline in			
		Option 1	Option 2	Option 3	Option 4
BE	0	0	0	0	0
BG	0	0	0	0	0
CZ	971	0	-971	-971	-971
DK	30	0	-30	-30	-30
DE	6,450	0	-6,450	-6,450	-6,450
EE	0	0	0	0	0
IE	0	0	0	0	0
EL	818	0	-818	-818	-818
ES	0	0	0	0	0
FR	0	0	0	0	0
HR	0	0	0	0	0
IT	0	0	0	0	0
CY	0	0	0	0	0
LV	0	0	0	0	0
LT	0	0	0	0	0
LU	0	0	0	0	0
HU	0	0	0	0	0
MT	0	0	0	0	0
NL	0	0	0	0	0
AT	0	0	0	0	0
PL	0	0	0	0	0
PT	0	0	0	0	0
RO	0	0	0	0	0
SI	0	0	0	0	0
SK	0	0	0	0	0
FI	21	0	-21	-21	-21
SE	0	0	0	0	0
UK	0	0	0	0	0
EU	8,290	0	-8,290	-8,290	-8,290

ICF analysis. Data from Labour Force Survey, Structural Business Survey, Business Demography, World Bank and Cedefop employment projections used.

Table A7.4 Number of workers with no protection ('000)

MS	Baseline	Change compared to baseline in			
		Option 1	Option 2	Option 3	Option 4
BE	1,992	-155	-1,992	-1,992	-1,992
BG	1,009	-112	-1,009	-1,009	-1,009
CZ	1,864	-207	-1,864	-1,864	-1,864
DK	1,935	-215	-1,935	-1,935	-1,935
DE	20,266	-2,252	-20,266	-20,266	-20,266
EE	0	0	0	0	0
IE	0	0	0	0	0
EL	330	-37	-330	-330	-330
ES	8,666	-963	-8,666	-8,666	-8,666
FR	0	0	0	0	0
HR	60	0	-60	-60	-60
IT	5,060	-562	-5,060	-5,060	-5,060
CY	171	-19	-171	-171	-171
LV	559	-62	-559	-559	-559
LT	489	-54	-489	-489	-489
LU	17	0	-17	-17	-17
HU	0	0	0	0	0
MT	0	0	0	0	0
NL	0	0	0	0	0
AT	2,200	-244	-2,200	-2,200	-2,200
PL	9,170	-1,019	-9,170	-9,170	-9,170
PT	170	0	-170	-170	-170
RO	3,391	-377	-3,391	-3,391	-3,391
SI	0	0	0	0	0
SK	83	0	-83	-83	-83
FI	1,687	-187	-1,687	-1,687	-1,687
SE	0	0	0	0	0
UK	0	0	0	0	0
EU	59,119	-6,465	-59,119	-59,119	-59,119

ICF analysis. Data from Labour Force Survey, Structural Business Survey, Business Demography, World Bank and Cedefop employment projections used.

Table A7.5 Total number of workers with different levels of protection – baseline scenario ('000)

MS	Good protection (voluntary)	Good protection (legislated)	Medium protection	Low protection	No protection
BE	155	0	254	0	1,992
BG	112	0	544	0	1,009
CZ	207	0	0	971	1,864
DK	215	0	0	30	1,935
DE	2,252	0	0	6,450	20,266
EE	0	0	444	0	0
IE	0	1,210	0	0	0
EL	37	0	0	818	330
ES	963	0	0	0	8,666
FR	0	23,672	0	0	0
HR	0	0	999	0	60
IT	562	0	3,521	0	5,060
CY	19	0	0	0	171
LV	62	0	0	0	559
LT	54	0	405	0	489
LU	0	0	216	0	17
HU	0	2,544	0	0	0
MT	0	128	0	0	0
NL	0	0	5,759	0	0
AT	244	0	897	0	2,200
PL	1,019	0	193	0	9,170
PT	0	0	2,229	0	170
RO	377	0	1,587	0	3,391
SI	0	0	565	0	0
SK	0	1,227	0	0	83
FI	187	0	0	21	1,687
SE	0	3,459	0	0	0
UK	0	23,291	0	0	0
EU	6,466	55,530	17,613	8,290	59,121

ICF analysis. Data from Labour Force Survey, Structural Business Survey, Business Demography, World Bank and Cedefop employment projections used.

Table A7.6 Total number of workers with different levels of protection – option 1 ('000)

MS	Good protection (voluntary)	Good protection (legislated)	Medium protection	Low protection	No protection
BE	311	0	254	0	1,837
BG	224	0	544	0	897
CZ	414	0	0	971	1,657
DK	430	0	0	30	1,720
DE	4,504	0	0	6,450	18,014
EE	0	0	444	0	0
IE	0	1,210	0	0	0
EL	73	0	0	818	294
ES	1,926	0	0	0	7,703
FR	0	23,672	0	0	0
HR	0	0	999	0	60
IT	1,125	0	3,521	0	4,498
CY	38	0	0	0	152
LV	124	0	0	0	497
LT	109	0	405	0	435
LU	0	0	216	0	17
HU	0	2,544	0	0	0
MT	0	128	0	0	0
NL	0	0	5,759	0	0
AT	489	0	897	0	1,956
PL	2,038	0	193	0	8,151
PT	0	0	2,229	0	170
RO	754	0	1,587	0	3,014
SI	0	0	565	0	0
SK	0	1,227	0	0	83
FI	375	0	0	21	1,500
SE	0	3,459	0	0	0
UK	0	23,291	0	0	0
EU	12,933	55,530	17,613	8,290	52,655

ICF analysis. Data from Labour Force Survey, Structural Business Survey, Business Demography, World Bank and Cedefop employment projections used.

Table A7.7 Total number of workers with different levels of protection – option 2 ('000)

MS	Good protection (voluntary)	Good protection (legislated)	Medium protection	Low protection	No protection
BE	0	2,402	0	0	0
BG	0	1,665	0	0	0
CZ	0	3,042	0	0	0
DK	0	2,180	0	0	0
DE	0	28,967	0	0	0
EE	0	444	0	0	0
IE	0	1,210	0	0	0
EL	0	1,185	0	0	0
ES	0	9,629	0	0	0
FR	0	23,672	0	0	0
HR	0	1,059	0	0	0
IT	0	9,143	0	0	0
CY	0	190	0	0	0
LV	0	621	0	0	0
LT	0	949	0	0	0
LU	0	233	0	0	0
HU	0	2,544	0	0	0
MT	0	128	0	0	0
NL	0	5,759	0	0	0
AT	0	3,342	0	0	0
PL	0	10,381	0	0	0
PT	0	2,399	0	0	0
RO	0	5,355	0	0	0
SI	0	565	0	0	0
SK	0	1,310	0	0	0
FI	0	1,896	0	0	0
SE	0	3,459	0	0	0
UK	0	23,291	0	0	0
EU	0	147,021	0	0	0

ICF analysis. Data from Labour Force Survey, Structural Business Survey, Business Demography, World Bank and Cedefop employment projections used.

Table A7.8 Total number of workers with different levels of protection – option 3 ('000)

MS	Good protection (voluntary)	Good protection (legislated)	Medium protection	Low protection	No protection
BE	0	2,402	0	0	0
BG	0	1,665	0	0	0
CZ	0	3,042	0	0	0
DK	0	2,180	0	0	0
DE	0	28,967	0	0	0
EE	0	444	0	0	0
IE	0	1,210	0	0	0
EL	0	1,185	0	0	0
ES	0	9,629	0	0	0
FR	0	23,672	0	0	0
HR	0	1,059	0	0	0
IT	0	9,143	0	0	0
CY	0	190	0	0	0
LV	0	621	0	0	0
LT	0	949	0	0	0
LU	0	233	0	0	0
HU	0	2,544	0	0	0
MT	0	128	0	0	0
NL	0	5,759	0	0	0
AT	0	3,342	0	0	0
PL	0	10,381	0	0	0
PT	0	2,399	0	0	0
RO	0	5,355	0	0	0
SI	0	565	0	0	0
SK	0	1,310	0	0	0
FI	0	1,896	0	0	0
SE	0	3,459	0	0	0
UK	0	23,291	0	0	0
EU	0	147,021	0	0	0

ICF analysis. Data from Labour Force Survey, Structural Business Survey, Business Demography, World Bank and Cedefop employment projections used.

Table A7.9 Total number of workers with different levels of protection – option 4 ('000)

MS	Good protection (voluntary)	Good protection (legislated)	Medium protection	Low protection	No protection
BE	0	2,402	0	0	0
BG	0	1,665	0	0	0
CZ	0	3,042	0	0	0
DK	0	2,180	0	0	0
DE	0	28,967	0	0	0
EE	0	444	0	0	0
IE	0	1,210	0	0	0
EL	0	1,185	0	0	0
ES	0	9,629	0	0	0
FR	0	23,672	0	0	0
HR	0	1,059	0	0	0
IT	0	9,143	0	0	0
CY	0	190	0	0	0
LV	0	621	0	0	0
LT	0	949	0	0	0
LU	0	233	0	0	0
HU	0	2,544	0	0	0
MT	0	128	0	0	0
NL	0	5,759	0	0	0
AT	0	3,342	0	0	0
PL	0	10,381	0	0	0
PT	0	2,399	0	0	0
RO	0	5,355	0	0	0
SI	0	565	0	0	0
SK	0	1,310	0	0	0
FI	0	1,896	0	0	0
SE	0	3,459	0	0	0
UK	0	23,291	0	0	0
EU	0	147,021	0	0	0

ICF analysis. Data from Labour Force Survey, Structural Business Survey, Business Demography, World Bank and Cedefop employment projections used.

Number of employers protected

Table A7.10 Number of employer with good protection

MS	Baseline	Change compared to baseline in			
		Option 1	Option 2	Option 3	Option 4
BE	620	620	10,560	10,560	10,560
BG	620	620	10,050	10,050	10,050
CZ	930	930	10,390	10,390	10,390
DK	590	590	5,460	5,460	5,460
DE	9,580	9,580	117,980	117,980	117,980
EE	0	0	3,180	3,180	3,180
IE	7,500	0	0	0	0
EL	200	200	6,330	6,330	6,330
ES	3,490	3,490	31,440	31,440	31,440
FR	172,350	0	0	0	0
HR	0	0	4,430	4,430	4,430
IT	2,590	2,590	53,890	53,890	53,890
CY	150	150	1,340	1,340	1,340
LV	440	440	3,980	3,980	3,980
LT	320	320	10,620	10,620	10,620
LU	0	0	1,070	1,070	1,070
HU	19,350	0	0	0	0
MT	680	0	0	0	0
NL	0	0	21,320	21,320	21,320
AT	1,120	1,120	16,050	16,050	16,050
PL	4,010	4,010	36,900	36,900	36,900
PT	0	0	12,010	12,010	12,010
RO	1,700	1,700	28,780	28,780	28,780
SI	0	0	4,630	4,630	4,630
SK	6,110	0	360	360	360
FI	570	570	5,260	5,260	5,260
SE	11,870	0	0	0	0
UK	53,420	0	0	0	0
EU	298,210	26,930	396,030	396,030	396,030

ICF analysis; Number of employers rounded to the nearest 10. Data from Structural Business Survey, Business Demography, DG REGIO and Cedefop employment projections used.

Table A7.11 Number of employers with medium protection

MS	Baseline	Change compared to baseline in			
		Option 1	Option 2	Option 3	Option 4
BE	1,500	0	-1,500	-1,500	-1,500
BG	4,510	0	-4,510	-4,510	-4,510
CZ	0	0	0	0	0
DK	0	0	0	0	0
DE	0	0	0	0	0
EE	3,180	0	-3,180	-3,180	-3,180
IE	0	0	0	0	0
EL	0	0	0	0	0
ES	0	0	0	0	0
FR	0	0	0	0	0
HR	4,170	0	-4,170	-4,170	-4,170
IT	30,570	0	-30,570	-30,570	-30,570
CY	0	0	0	0	0
LV	0	0	0	0	0
LT	7,770	0	-7,770	-7,770	-7,770
LU	980	0	-980	-980	-980
HU	0	0	0	0	0
MT	0	0	0	0	0
NL	21,320	0	-21,320	-21,320	-21,320
AT	5,940	0	-5,940	-5,940	-5,940
PL	820	0	-820	-820	-820
PT	11,260	0	-11,260	-11,260	-11,260
RO	13,520	0	-13,520	-13,520	-13,520
SI	4,630	0	-4,630	-4,630	-4,630
SK	0	0	0	0	0
FI	0	0	0	0	0
SE	0	0	0	0	0
UK	0	0	0	0	0
EU	110,170	0	-110,170	-110,170	-110,170

ICF analysis; Number of employers rounded to the nearest 10. Data from Structural Business Survey, Business Demography, DG REGIO and Cedefop employment projections used.

Table A7.12 Number of employers with low protection

MS	Baseline	Change compared to baseline in			
		Option 1	Option 2	Option 3	Option 4
BE	0	0	0	0	0
BG	0	0	0	0	0
CZ	1,990	0	-1,990	-1,990	-1,990
DK	140	0	-140	-140	-140
DE	31,750	0	-31,750	-31,750	-31,750
EE	0	0	0	0	0
IE	0	0	0	0	0
EL	4,510	0	-4,510	-4,510	-4,510
ES	0	0	0	0	0
FR	0	0	0	0	0
HR	0	0	0	0	0
IT	0	0	0	0	0
CY	0	0	0	0	0
LV	0	0	0	0	0
LT	0	0	0	0	0
LU	0	0	0	0	0
HU	0	0	0	0	0
MT	0	0	0	0	0
NL	0	0	0	0	0
AT	0	0	0	0	0
PL	0	0	0	0	0
PT	0	0	0	0	0
RO	0	0	0	0	0
SI	0	0	0	0	0
SK	0	0	0	0	0
FI	90	0	-90	-90	-90
SE	0	0	0	0	0
UK	0	0	0	0	0
EU	38,480	0	-38,480	-38,480	-38,480

ICF analysis; Number of employers rounded to the nearest 10. Data from Structural Business Survey, Business Demography, DG REGIO and Cedefop employment projections used.

Table A7.13 Number of employers with no protection

MS	Baseline	Change compared to baseline in			
		Option 1	Option 2	Option 3	Option 4
BE	9,060	-620	-9,060	-9,060	-9,060
BG	5,540	-620	-5,540	-5,540	-5,540
CZ	8,400	-930	-8,400	-8,400	-8,400
DK	5,320	-590	-5,320	-5,320	-5,320
DE	86,230	-9,580	-86,230	-86,230	-86,230
EE	0	0	0	0	0
IE	0	0	0	0	0
EL	1,820	-200	-1,820	-1,820	-1,820
ES	31,440	-3,490	-31,440	-31,440	-31,440
FR	0	0	0	0	0
HR	260	0	-260	-260	-260
IT	23,330	-2,590	-23,330	-23,330	-23,330
CY	1,340	-150	-1,340	-1,340	-1,340
LV	3,980	-440	-3,980	-3,980	-3,980
LT	2,850	-320	-2,850	-2,850	-2,850
LU	90	0	-90	-90	-90
HU	0	0	0	0	0
MT	0	0	0	0	0
NL	0	0	0	0	0
AT	10,110	-1,120	-10,110	-10,110	-10,110
PL	36,090	-4,010	-36,090	-36,090	-36,090
PT	750	0	-750	-750	-750
RO	15,260	-1,700	-15,260	-15,260	-15,260
SI	0	0	0	0	0
SK	360	0	-360	-360	-360
FI	5,170	-570	-5,170	-5,170	-5,170
SE	0	0	0	0	0
UK	0	0	0	0	0
EU	247,400	-26,930	-247,400	-247,400	-247,400

ICF analysis; Number of employers rounded to the nearest 10. Data from Structural Business Survey, Business Demography, DG REGIO and Cedefop employment projections used.

Table A7.14 Total number of employers with different levels of protection – baseline scenario ('000)

MS	Good protection (voluntary)	Good protection (legislated)	Medium protection	Low protection	No protection
BE	620	0	1,500	0	9,060
BG	620	0	4,510	0	5,540
CZ	930	0	0	1,990	8,400
DK	590	0	0	140	5,320
DE	9,580	0	0	31,750	86,230
EE	0	0	3,180	0	0
IE	0	7,500	0	0	0
EL	200	0	0	4,510	1,820
ES	3,490	0	0	0	31,440
FR	0	172,350	0	0	0
HR	0	0	4,170	0	260
IT	2,590	0	30,570	0	23,330
CY	150	0	0	0	1,340
LV	440	0	0	0	3,980
LT	320	0	7,770	0	2,850
LU	0	0	980	0	90
HU	0	19,350	0	0	0
MT	0	680	0	0	0
NL	0	0	21,320	0	0
AT	1,120	0	5,940	0	10,110
PL	4,010	0	820	0	36,090
PT	0	0	11,260	0	750
RO	1,700	0	13,520	0	15,260
SI	0	0	4,630	0	0
SK	0	6,110	0	0	360
FI	570	0	0	90	5,170
SE	0	11,870	0	0	0
UK	0	53,420	0	0	0
EU	26,930	271,280	110,170	38,480	247,400

ICF analysis; Number of employers rounded to the nearest 10. Data from Structural Business Survey, Business Demography, DG REGIO and Cedefop employment projections used.

Table A7.15 Total number of employers with different levels of protection – option 1 ('000)

MS	Good protection (voluntary)	Good protection (legislated)	Medium protection	Low protection	No protection
BE	1,240	0	1,500	0	8,440
BG	1,230	0	4,510	0	4,920
CZ	1,870	0	0	1,990	7,470
DK	1,180	0	0	140	4,730
DE	19,160	0	0	31,750	76,650
EE	0	0	3,180	0	0
IE	0	7,500	0	0	0
EL	400	0	0	4,510	1,620
ES	6,990	0	0	0	27,950
FR	0	172,350	0	0	0
HR	0	0	4,170	0	260
IT	5,180	0	30,570	0	20,730
CY	300	0	0	0	1,190
LV	890	0	0	0	3,540
LT	630	0	7,770	0	2,530
LU	0	0	980	0	90
HU	0	19,350	0	0	0
MT	0	680	0	0	0
NL	0	0	21,320	0	0
AT	2,250	0	5,940	0	8,990
PL	8,020	0	820	0	32,080
PT	0	0	11,260	0	750
RO	3,390	0	13,520	0	13,560
SI	0	0	4,630	0	0
SK	0	6,110	0	0	360
FI	1,150	0	0	90	4,600
SE	0	11,870	0	0	0
UK	0	53,420	0	0	0
EU	53,880	271,280	110,170	38,480	220,460

ICF analysis; Number of employers rounded to the nearest 10. Data from Structural Business Survey, Business Demography, DG REGIO and Cedefop employment projections used.

Table A7.16 Total number of employers with different levels of protection – option 2 ('000)

MS	Good protection (voluntary)	Good protection (legislated)	Medium protection	Low protection	No protection
BE	0	11,180	0	0	0
BG	0	10,670	0	0	0
CZ	0	11,320	0	0	0
DK	0	6,050	0	0	0
DE	0	127,560	0	0	0
EE	0	3,180	0	0	0
IE	0	7,500	0	0	0
EL	0	6,530	0	0	0
ES	0	34,940	0	0	0
FR	0	172,350	0	0	0
HR	0	4,430	0	0	0
IT	0	56,480	0	0	0
CY	0	1,490	0	0	0
LV	0	4,430	0	0	0
LT	0	10,940	0	0	0
LU	0	1,070	0	0	0
HU	0	19,350	0	0	0
MT	0	680	0	0	0
NL	0	21,320	0	0	0
AT	0	17,170	0	0	0
PL	0	40,910	0	0	0
PT	0	12,010	0	0	0
RO	0	30,480	0	0	0
SI	0	4,630	0	0	0
SK	0	6,470	0	0	0
FI	0	5,840	0	0	0
SE	0	11,870	0	0	0
UK	0	53,420	0	0	0
EU	0	694,270	0	0	0

ICF analysis; Number of employers rounded to the nearest 10. Data from Structural Business Survey, Business Demography, DG REGIO and Cedefop employment projections used.

Table A7.17 Total number of employers with different levels of protection – option 3 ('000)

MS	Good protection (voluntary)	Good protection (legislated)	Medium protection	Low protection	No protection
BE	0	11,180	0	0	0
BG	0	10,670	0	0	0
CZ	0	11,320	0	0	0
DK	0	6,050	0	0	0
DE	0	127,560	0	0	0
EE	0	3,180	0	0	0
IE	0	7,500	0	0	0
EL	0	6,530	0	0	0
ES	0	34,940	0	0	0
FR	0	172,350	0	0	0
HR	0	4,430	0	0	0
IT	0	56,480	0	0	0
CY	0	1,490	0	0	0
LV	0	4,430	0	0	0
LT	0	10,940	0	0	0
LU	0	1,070	0	0	0
HU	0	19,350	0	0	0
MT	0	680	0	0	0
NL	0	21,320	0	0	0
AT	0	17,170	0	0	0
PL	0	40,910	0	0	0
PT	0	12,010	0	0	0
RO	0	30,480	0	0	0
SI	0	4,630	0	0	0
SK	0	6,470	0	0	0
FI	0	5,840	0	0	0
SE	0	11,870	0	0	0
UK	0	53,420	0	0	0
EU	0	694,270	0	0	0

ICF analysis; Number of employers rounded to the nearest 10. Data from Structural Business Survey, Business Demography, DG REGIO and Cedefop employment projections used.

Table A7.18 Total number of employers with different levels of protection – option 4 ('000)

MS	Good protection (voluntary)	Good protection (legislated)	Medium protection	Low protection	No protection
BE	0	11,180	0	0	0
BG	0	10,670	0	0	0
CZ	0	11,320	0	0	0
DK	0	6,050	0	0	0
DE	0	127,560	0	0	0
EE	0	3,180	0	0	0
IE	0	7,500	0	0	0
EL	0	6,530	0	0	0
ES	0	34,940	0	0	0
FR	0	172,350	0	0	0
HR	0	4,430	0	0	0
IT	0	56,480	0	0	0
CY	0	1,490	0	0	0
LV	0	4,430	0	0	0
LT	0	10,940	0	0	0
LU	0	1,070	0	0	0
HU	0	19,350	0	0	0
MT	0	680	0	0	0
NL	0	21,320	0	0	0
AT	0	17,170	0	0	0
PL	0	40,910	0	0	0
PT	0	12,010	0	0	0
RO	0	30,480	0	0	0
SI	0	4,630	0	0	0
SK	0	6,470	0	0	0
FI	0	5,840	0	0	0
SE	0	11,870	0	0	0
UK	0	53,420	0	0	0
EU	0	694,270	0	0	0

ICF analysis; Number of employers rounded to the nearest 10. Data from Structural Business Survey, Business Demography, DG REGIO and Cedefop employment projections used.

Cost to public authorities

These costs are expected to be incurred by employers on an annual basis. The costs fall on employers – both public and private sector.

Table A7.19 Cost to public sector authorities (€000)

MS	Baseline	Change compared to baseline in			
		Option 1	Option 2	Option 3	Option 4
BE	41	0	1,145	1,145	1,145
BG	9	0	72	72	72
CZ	22	0	349	349	349
DK	7	0	648	648	648
DE	444	0	7,139	7,139	7,139
EE	27	0	13	13	13
IE	385	0	0	0	0
EL	26	0	359	359	359
ES	0	0	2,179	2,179	2,179
FR	5,570	0	0	0	0
HR	57	0	37	37	37
IT	439	0	3,467	3,467	3,467
CY	0	0	35	35	35
LV	0	0	36	36	36
LT	12	0	56	56	56
LU	33	0	21	21	21
HU	200	0	0	0	0
MT	14	0	0	0	0
NL	1,048	0	524	524	524
AT	128	0	769	769	769
PL	13	0	780	780	780
PT	204	0	133	133	133
RO	32	0	253	253	253
SI	56	0	28	28	28
SK	151	0	15	15	15
FI	3	0	480	480	480
SE	1,099	0	0	0	0
UK	4,914	0	0	0	0
EU	14,933	0	18,538	18,538	18,538

ICF analysis

Implementation costs

Cost to employers of implementing internal reporting channels¹¹

These costs are one-off costs, incurred by employers in the first year of the legislation being introduced. The costs fall on employers – both public and private sector.

Table A7.20 Cost of implementing internal reporting channels (€000)

MS	Baseline	Change compared to baseline in			
		Option 1	Option 2	Option 3	Option 4
BE	0	228	3,442	3,442	3,442
BG	0	26	518	518	518
CZ	0	92	971	971	971
DK	0	246	2,246	2,246	2,246
DE	0	2,981	34,026	34,026	34,026
EE	0	0	413	413	413
IE	0	0	1,341	1,341	1,341
EL	0	29	1,195	1,195	1,195
ES	0	789	7,142	7,142	7,142
FR	0	0	0	0	0
HR	0	0	504	504	504
IT	0	698	12,245	12,245	12,245
CY	0	27	249	249	249
LV	0	40	359	359	359
LT	0	23	603	603	603
LU	0	0	398	398	398
HU	0	0	1,260	1,260	1,260
MT	0	0	0	0	0
NL	0	0	0	0	0
AT	0	351	3,212	3,212	3,212
PL	0	382	1,551	1,551	1,551
PT	0	0	1,866	1,866	1,866
RO	0	89	1,850	1,850	1,850
SI	0	0	127	127	127
SK	0	0	395	395	395
FI	0	190	1,730	1,730	1,730
SE	0	0	0	0	0
UK	0	0	0	0	0
EU	0	6,191	77,644	77,644	77,644

ICF analysis

¹¹ Employers in these tables relates top public sector and private sector employers

Cost of implementing outsourced internal reporting channels - fees

These costs are one-off costs, incurred by employers in the first year of the legislation being introduced. The costs fall on employers – both public and private sector.

Table A7.21 Cost of implementing outsourced internal reporting channels – fees to outsourced provider (€000)

MS	Baseline	Change compared to baseline in			
		Option 1	Option 2	Option 3	Option 4
BE	0	105	943	943	943
BG	0	99	910	910	910
CZ	0	159	1,433	1,433	1,433
DK	0	90	806	806	806
DE	0	1,592	14,332	14,332	14,332
EE	0	0	297	297	297
IE	0	0	0	0	0
EL	0	32	312	312	312
ES	0	444	3,999	3,999	3,999
FR	0	0	0	0	0
HR	0	0	452	452	452
IT	0	416	3,741	3,741	3,741
CY	0	13	116	116	116
LV	0	35	312	312	312
LT	0	50	452	452	452
LU	0	0	159	159	159
HU	0	0	1,061	1,061	1,061
MT	0	0	0	0	0
NL	0	0	0	0	0
AT	0	188	1,690	1,690	1,690
PL	0	447	87	87	87
PT	0	0	1,199	1,199	1,199
RO	0	284	2,621	2,621	2,621
SI	0	0	0	0	0
SK	0	0	0	0	0
FI	0	88	796	796	796
SE	0	0	0	0	0
UK	0	0	0	0	0
EU	0	4,041	35,718	35,718	35,718

ICF analysis

Cost of implementing outsourced internal reporting channels – internal cost

These costs are one-off costs, incurred by employers in the first year of the legislation being introduced. The costs fall on employers – both public and private sector.

Table A7.22 Cost of implementing outsourced internal reporting channels – internal costs to ensure successful implementation (€000)

MS	Baseline	Change compared to baseline in			
		Option 1	Option 2	Option 3	Option 4
BE	0	293	2,673	2,673	2,673
BG	0	31	286	286	286
CZ	0	119	1,071	1,071	1,071
DK	0	268	2,444	2,444	2,444
DE	0	3,711	33,914	33,914	33,914
EE	0	0	236	236	236
IE	0	0	765	765	765
EL	0	34	326	326	326
ES	0	677	6,095	6,095	6,095
FR	0	0	0	0	0
HR	0	0	323	323	323
IT	0	824	7,654	7,654	7,654
CY	0	15	131	131	131
LV	0	19	167	167	167
LT	0	26	249	249	249
LU	0	0	421	421	421
HU	0	0	646	646	646
MT	0	0	0	0	0
NL	0	0	0	0	0
AT	0	441	4,034	4,034	4,034
PL	0	276	54	54	54
PT	0	0	1,184	1,184	1,184
RO	0	112	1,030	1,030	1,030
SI	0	0	158	158	158
SK	0	0	237	237	237
FI	0	212	1,927	1,927	1,927
SE	0	0	0	0	0
UK	0	0	0	0	0
EU	0	7,056	66,026	66,026	66,026

ICF analysis

Cost of implementing new policies relating to whistleblower protection

These costs are one-off costs, incurred by employers in the first year of the legislation being introduced. The costs fall on employers – both public and private sector.

Table A7.23 Cost of implementing new policies (€000)

MS	Baseline	Change compared to baseline in			
		Option 1	Option 2	Option 3	Option 4
BE	0	519	6,767	6,767	6,767
BG	0	58	948	948	948
CZ	0	209	2,322	2,322	2,322
DK	0	531	4,898	4,898	4,898
DE	0	6,699	82,486	82,486	82,486
EE	0	0	761	761	761
IE	0	0	2,471	2,471	2,471
EL	0	63	1,988	1,988	1,988
ES	0	1,598	14,378	14,378	14,378
FR	0	0	0	0	0
HR	0	0	950	950	950
IT	0	1,541	32,049	32,049	32,049
CY	0	50	453	453	453
LV	0	71	640	640	640
LT	0	50	1,663	1,663	1,663
LU	0	0	849	425	849
HU	0	0	1,715	1,715	1,715
MT	0	0	97	97	97
NL	0	0	7,916	7,916	7,916
AT	0	791	11,302	11,302	11,302
PL	0	744	6,770	6,770	6,770
PT	0	0	3,528	3,528	3,528
RO	0	200	3,394	2,596	2,596
SI	0	0	811	811	811
SK	0	0	734	734	734
FI	0	413	3,785	3,785	3,785
SE	0	0	4,879	4,879	4,879
UK	0	0	15,386	15,386	15,386
EU	0	13,536	213,937	212,715	213,140

ICF analysis

Cost of developing new training materials

These costs are one-off costs, incurred by employers in the first year of the legislation being introduced. The costs fall on employers – both public and private sector.

Table A7.24 Cost of developing training materials (€000)

MS	Baseline	Change compared to baseline in			
		Option 1	Option 2	Option 3	Option 4
BE	0	864	11,278	11,278	11,278
BG	0	97	1,580	1,580	1,580
CZ	0	348	3,869	3,869	3,869
DK	0	884	8,163	8,163	8,163
DE	0	11,165	137,476	137,476	137,476
EE	0	0	1,268	1,268	1,268
IE	0	0	4,118	4,118	4,118
EL	0	106	3,313	3,313	3,313
ES	0	2,663	23,964	23,964	23,964
FR	0	0	0	0	0
HR	0	0	1,583	1,583	1,583
IT	0	2,569	53,415	53,415	53,415
CY	0	84	755	755	755
LV	0	119	1,067	1,067	1,067
LT	0	83	2,771	2,771	2,771
LU	0	0	1,415	708	1,415
HU	0	0	2,859	2,859	2,859
MT	0	0	161	161	161
NL	0	0	13,193	13,193	13,193
AT	0	1,318	18,836	18,836	18,836
PL	0	1,240	11,284	11,284	11,284
PT	0	0	5,879	5,879	5,879
RO	0	333	5,656	4,327	4,327
SI	0	0	1,351	1,351	1,351
SK	0	0	1,223	1,223	1,223
FI	0	689	6,309	6,309	6,309
SE	0	0	8,131	8,131	8,131
UK	0	0	25,643	25,643	25,643
EU	0	22,560	356,562	354,525	355,233

ICF analysis

Operation costs

Cost of providing internal reporting channels

These costs are expected to be incurred by employers on an annual basis. The costs fall on employers – both public and private sector.

Table A7.25 Cost of providing internal reporting channels, annual cost for 2022 (€000)¹²

MS	Baseline	Change compared to baseline in			
		Option 1	Option 2	Option 3	Option 4
BE	696	644	20,143	16,292	18,217
BG	30	53	1,649	1,297	1,473
CZ	346	242	7,449	4,331	5,890
DK	914	1,180	20,455	11,908	16,182
DE	7,155	6,950	164,635	95,919	130,277
EE	0	0	1,286	771	1,028
IE	2,231	0	6,694	6,694	6,694
EL	36	66	5,395	3,222	4,309
ES	1,643	2,469	40,470	23,625	32,047
FR	175,270	0	0	0	0
HR	0	0	2,566	1,540	2,053
IT	4,772	1,626	53,237	30,034	41,635
CY	32	40	717	417	567
LV	52	62	1,123	653	888
LT	147	43	1,566	1,264	1,415
LU	0	0	1,931	1,159	1,545
HU	741	0	4,179	4,179	4,179
MT	396	0	0	0	0
NL	21,867	0	21,867	21,867	21,867
AT	5,069	839	17,409	8,418	12,913
PL	5,096	1,159	16,170	7,664	11,917
PT	6	0	6,825	4,093	5,459
RO	102	213	6,200	3,679	4,940
SI	763	0	1,508	600	1,054
SK	864	0	2,592	2,592	2,592
FI	576	823	13,877	8,096	10,986
SE	31,228	0	0	0	0
UK	126,140	0	0	0	0
EU	386,172	16,409	419,942	260,311	340,127

ICF analysis

¹² These figures represent the annual cost for a defined year – 2022. The costs have not been discounted.

Cost of providing outsourced internal reporting channels - fees

These costs are expected to be incurred by employers on an annual basis. The costs fall on employers – both public and private sector.

Table A7.26 Cost of providing outsourced internal reporting channels – fees, annual cost for 2022 (€000)¹³

MS	Baseline	Change compared to baseline in			
		Option 1	Option 2	Option 3	Option 4
BE	146	145	1,380	1,380	1,380
BG	90	90	885	885	885
CZ	185	178	1,872	1,872	1,872
DK	125	110	1,051	1,051	1,051
DE	2,178	1,942	18,963	18,963	18,963
EE	0	0	227	227	227
IE	405	0	405	405	405
EL	32	32	309	309	309
ES	614	612	5,819	5,819	5,819
FR	16,855	0	0	0	0
HR	0	0	590	590	590
IT	570	491	4,905	4,905	4,905
CY	10	10	95	95	95
LV	26	25	254	254	254
LT	51	43	430	430	430
LU	0	0	151	151	151
HU	8	0	1,418	1,418	1,418
MT	69	0	0	0	0
NL	3,763	0	0	0	0
AT	306	212	1,991	1,991	1,991
PL	6,180	550	100	100	100
PT	10	0	1,587	1,587	1,587
RO	326	326	3,209	3,209	3,209
SI	160	0	156	156	156
SK	430	0	430	430	430
FI	125	115	1,119	1,119	1,119
SE	2,020	0	0	0	0
UK	17,352	0	0	0	0
EU	52,038	4,880	47,347	47,347	47,347

ICF analysis

¹³ These figures represent the annual cost for a defined year – 2022. The costs have not been discounted.

Cost of providing outsourced internal reporting channels, internal cost

These costs are expected to be incurred by employers on an annual basis. The costs fall on employers – both public and private sector.

Table A7.27 Cost of providing outsourced internal reporting channels – internal cost, annual cost for 2022¹⁴ (€000)

MS	Baseline	Change compared to baseline in			
		Option 1	Option 2	Option 3	Option 4
BE	605	601	12,086	7,052	9,569
BG	42	42	857	501	679
CZ	215	213	4,704	2,736	3,720
DK	493	475	9,720	5,634	7,677
DE	6,540	6,347	131,632	76,363	103,997
EE	0	0	572	343	458
IE	1,369	0	4,107	4,107	4,107
EL	53	53	1,090	633	861
ES	1,359	1,354	27,111	15,723	21,417
FR	130,498	0	0	0	0
HR	0	0	1,237	742	990
IT	1,539	1,424	30,251	17,535	23,893
CY	16	16	333	193	263
LV	20	20	419	243	331
LT	36	33	700	409	554
LU	0	0	1,214	728	971
HU	7	0	2,448	2,448	2,448
MT	192	0	0	0	0
NL	14,178	0	14,178	14,178	14,178
AT	921	736	15,021	8,644	11,833
PL	5,723	509	5,908	1,256	3,582
PT	7	0	4,473	2,681	3,577
RO	188	188	3,887	2,257	3,072
SI	143	0	963	521	742
SK	509	0	1,526	1,526	1,526
FI	430	420	8,671	5,031	6,851
SE	17,022	0	0	0	0
UK	102,469	0	0	0	0
EU	284,574	12,431	283,107	171,485	227,296

ICF analysis

¹⁴ These figures represent the annual cost for a defined year – 2022. The costs have not been discounted.

Cost of providing training

These costs are expected to be incurred by employers on an annual basis. The costs fall on employers – both public and private sector.

Table A7.28 Cost of providing training, annual cost for 2022¹⁵ (€000)

MS	Baseline	Change compared to baseline in			
		Option 1	Option 2	Option 3	Option 4
BE	5,590	2,759	36,155	36,155	36,155
BG	886	214	2,266	2,266	2,266
CZ	2,570	1,015	12,248	12,248	12,248
DK	4,090	3,878	35,323	35,323	35,323
DE	57,935	29,571	322,867	322,867	322,867
EE	1,509	0	754	754	754
IE	17,968	0	0	0	0
EL	2,108	269	6,100	6,100	6,100
ES	8,783	8,783	79,043	79,043	79,043
FR	379,465	0	0	0	0
HR	2,888	0	1,710	1,710	1,710
IT	34,245	6,824	75,130	75,130	75,130
CY	135	135	1,215	1,215	1,215
LV	197	197	1,774	1,774	1,774
LT	1,006	174	1,984	1,984	1,984
LU	2,467	0	1,533	1,533	1,533
HU	9,074	0	0	0	0
MT	728	0	0	0	0
NL	60,175	0	30,088	30,088	30,088
AT	11,842	3,525	35,883	35,883	35,883
PL	4,376	3,898	35,319	35,319	35,319
PT	8,630	0	5,318	5,318	5,318
RO	3,347	898	9,303	9,303	9,303
SI	2,687	0	1,344	1,344	1,344
SK	6,060	0	418	418	418
FI	2,976	2,867	26,024	26,024	26,024
SE	59,779	0	0	0	0
UK	285,289	0	0	0	0
EU	976,805	65,007	721,800	721,800	721,800

ICF analysis

¹⁵ These figures represent the annual cost for a defined year – 2022. The costs have not been discounted.

Outcomes

Reports of wrongdoing

These outcomes are expected to occur on an annual basis.

Table A7.29 Reports of wrongdoing, annual outcomes for 2022¹⁶

MS	Baseline	Change compared to baseline in			
		Option 1	Option 2	Option 3	Option 4
BE	4,200	1,700	45,800	32,600	39,200
BG	6,600	1,200	27,400	18,200	22,800
CZ	2,600	2,100	59,100	34,400	46,800
DK	2,300	2,200	42,900	24,800	33,800
DE	38,700	22,500	541,300	309,300	425,300
EE	800	0	8,100	4,500	6,300
IE	17,000	0	9,500	9,500	9,500
EL	2,400	400	21,900	12,200	17,000
ES	9,900	9,900	187,700	108,700	148,200
FR	487,900	0	0	0	0
HR	2,300	0	19,500	10,800	15,200
IT	9,900	5,900	177,600	102,600	140,100
CY	200	200	3,900	2,200	3,000
LV	600	600	11,900	6,900	9,400
LT	4,600	600	14,900	10,300	12,600
LU	300	0	4,700	2,700	3,700
HU	21,700	0	30,800	30,800	30,800
MT	2,600	0	0	0	0
NL	59,600	0	59,600	59,600	59,600
AT	7,000	2,500	61,500	34,100	47,800
PL	12,400	10,500	201,000	115,600	158,300
PT	11,500	0	38,000	18,200	28,100
RO	11,800	3,900	97,500	53,800	75,600
SI	2,900	0	8,600	4,000	6,300
SK	17,600	0	9,700	9,700	9,700
FI	2,000	2,000	37,500	21,700	29,600
SE	70,600	0	0	0	0
UK	481,000	0	0	0	0
EU	1,291,000	66,200	1,720,400	1,037,200	1,378,700

ICF analysis

¹⁶ These figures represent the annual outcomes for a defined year – 2022

Cases of retaliation

These outcomes are expected to occur on an annual basis.

Table A7.30 Cases of retaliation, 2022¹⁷

MS	Baseline	Change compared to baseline in			
		Option 1	Option 2	Option 3	Option 4
BE	1,700	700	10,800	7,500	9,200
BG	2,600	500	5,900	3,600	4,700
CZ	1,000	800	14,400	8,200	11,300
DK	900	900	10,400	5,900	8,100
DE	15,500	9,000	129,500	71,500	100,500
EE	400	0	1,800	900	1,400
IE	4,200	0	2,400	2,400	2,400
EL	1,000	200	5,100	2,700	3,900
ES	4,900	4,900	44,500	24,700	34,600
FR	122,000	0	0	0	0
HR	900	0	4,500	2,400	3,400
IT	4,000	2,300	42,900	24,200	33,600
CY	100	100	900	500	700
LV	300	300	2,800	1,600	2,200
LT	2,300	300	2,600	1,400	2,000
LU	100	0	1,100	600	900
HU	5,400	0	7,700	7,700	7,700
MT	700	0	0	0	0
NL	29,800	0	0	0	0
AT	2,800	1,000	14,300	7,500	10,900
PL	3,100	2,600	50,200	28,900	39,600
PT	4,600	0	7,800	2,800	5,300
RO	4,700	1,600	22,600	11,700	17,100
SI	700	0	2,200	1,000	1,600
SK	4,400	0	2,400	2,400	2,400
FI	1,000	1,000	8,900	4,900	6,900
SE	17,700	0	0	0	0
UK	120,200	0	0	0	0
EU	357,000	26,200	395,700	225,000	310,400

ICF analysis

¹⁷ These figures represent the annual outcomes for a defined year – 2022

Uncertainty surrounding the estimates of voluntary measures

There is a degree of uncertainty about the take up of voluntary protection measures. The central estimates use an assumption of 10% of employers using voluntary measures (where no measures are required by legislation). This assumption is based on findings from consultations with stakeholders. To reflect the degree of uncertainty, the 10% assumption has been relaxed to illustrate the number of employers and workers who would be covered if a different assumption value was selected. A low estimate of 5% of employers and a high estimate of 15% of employers using voluntary measures in the baseline scenario has been used to illustrate this uncertainty. The tables below show the number of employers and workers covered by voluntary measures using these high and low estimates.

Table A7.31 Total number of employers using voluntary measures to protect whistleblowers

MS	Low	Central	High
BE	310	620	930
BG	310	620	920
CZ	470	930	1,400
DK	300	590	890
DE	4,790	9,580	14,370
EE	0	0	0
IE	0	0	0
EL	100	200	300
ES	1,750	3,490	5,240
FR	0	0	0
HR	0	0	0
IT	1,300	2,590	3,890
CY	70	150	220
LV	220	440	660
LT	160	320	480
LU	0	0	0
HU	0	0	0
MT	0	0	0
NL	0	0	0
AT	560	1,120	1,690
PL	2,000	4,010	6,010
PT	0	0	0
RO	850	1,700	2,540
SI	0	0	0
SK	0	0	0
FI	290	570	860
SE	0	0	0
UK	0	0	0
EU	13,470	26,930	40,410

ICF analysis

Table A7.32 Total number of workers protected by voluntary measures ('000)

MS	Low	Central	High
BE	78	155	233
BG	56	112	168
CZ	104	207	311
DK	107	215	322
DE	1,126	2,252	3,378
EE	0	0	0
IE	0	0	0
EL	18	37	55
ES	481	963	1,444
FR	0	0	0
HR	0	0	0
IT	281	562	843
CY	10	19	29
LV	31	62	93
LT	27	54	82
LU	0	0	0
HU	0	0	0
MT	0	0	0
NL	0	0	0
AT	122	244	367
PL	509	1,019	1,528
PT	0	0	0
RO	188	377	565
SI	0	0	0
SK	0	0	0
FI	94	187	281
SE	0	0	0
UK	0	0	0
EU	3,233	6,466	9,700

ICF analysis

Annex 8 Detailed appraisal of changes resulting from application of options

A8.1 Option 2

Table A8.1 Option 2 – Changes experienced by public institutions

	Workers covered	Type of wrongdoing	Reporting channel	Confidentiality	Protection from retaliation	Burden of proof	Good faith	Tiered approach	Sanctions
BE	+	0	+	0	+	0	0	++	+
BG	0	0	++	0	+	++	++	++	++
CZ	0	++	+	0	+	++	++	++	++
DK	++	++	++	++	++	++	++	++	++
DE	0	+	+	++	+	++	+	++	++
EE	0	+	++	0	++	+	0	++	++
IE	0	0	+	0	0	0	0	0	0
EL	0	+	++	++	+	++	0	++	++
ES	++	++	++	++	++	++	++	++	++
FR	0	0	0	0	0	0	0	0	0
HR	0	+	++	0	+	+	++	++	+
IT	0	++	+	0	+	++	0	++	++
CY	++	++	++	++	++	++	++	++	++
LV	++	++	++	++	++	++	++	++	++
LT	0	0	+	0	++	++	+	++	++
LU	0	+	++	++	+	0	0	++	+
HU	0	0	+	0	0	++	0	++	+
MT	0	0	0	0	0	++	0	0	+
NL	0	0	0	0	++	++	0	0	++
AT	0	+	0	0	+	++	+	++	++
PL	++	++	++	++	++	++	++	++	++
PT	0	+	++	+	+	+	+	++	++
RO	0	+	++	0	+	0	0	++	++
SI	0	+	0	0	0	0	0	++	0
SK	0	0	+	0	0	+	0	++	+
FI	++	++	++	++	++	++	++	++	++
SE	0	0	0	++	0	0	0	0	++
UK	0	0	0	0	0	++	0	0	++

Table A8.2 Option 2 – Changes experienced by financial sector

	Workers covered	Type of wrongdoing	Reporting channel	Confidentiality	Protection from retaliation	Burden of proof	Good faith	Tiered approach	Sanctions
BE	++	++	++	++	++	++	++	++	++
BG	++	++	++	++	++	++	++	++	++
CZ	++	++	++	++	++	++	++	++	++
DK	0	+	+	0	+	++	++	++	++
DE	0	+	+	++	++	++	+	++	++
EE	0	+	++	0	++	+	0	++	++
IE	0	0	+	0	0	0	0	0	0
EL	++	++	++	++	++	++	++	++	++
ES	++	++	++	++	++	++	++	++	++
FR	0	0	0	0	0	0	0	0	0
HR	+	+	++	0	+	+	++	++	+
IT	0	++	+	0	+	++	0	++	++
CY	++	++	++	++	++	++	++	++	++
LV	++	++	++	++	++	++	++	++	++
LT	0	0	+	0	++	++	+	++	++
LU	+	+	++	++	+	0	0	++	+
HU	0	0	++	0	0	++	0	++	+
MT	0	0	0	0	0	++	0	0	+
NL	0	0	0	0	++	++	0	0	++
AT	0	+	+	0	+	++	+	++	++
PL	0	+	0	0	0	++	0	++	++
PT	+	+	+	+	+	+	+	++	++
RO	++	++	++	++	++	++	++	++	++
SI	0	+	+	0	0	0	0	++	0
SK	+	0	+	0	0	+	0	++	+
FI	0	++	+	0	++	++	++	++	++
SE	0	0	0	++	0	0	0	0	++
UK	0	0	0	0	0	++	0	0	++

Table A8.3 Option 2 – Changes experienced - environment

	Workers covered	Type of wrongdoing covered	Reporting channel	Confidentiality	Protection from retaliation	Burden of proof	Good faith	Tiered approach	Sanctions
BE	++	++	++	++	++	++	++	++	++
BG	++	++	++	++	++	++	++	++	++
CZ	++	++	++	++	++	++	++	++	++
DK	++	++	++	++	++	++	++	++	++
DE	++	++	++	++	++	++	++	++	++
EE	0	+	++	0	++	+	0	++	++
IE	0	0	+	0	0	0	0	0	0
EL	++	++	++	++	++	++	++	++	++
ES	++	++	++	++	++	++	++	++	++
FR	0	0	0	0	0	0	0	0	0
HR	+	+	++	0	+	+	++	++	+
IT	++	++	++	++	++	++	++	++	++
CY	++	++	++	++	++	++	++	++	++
LV	++	++	++	++	++	++	++	++	++
LT	++	++	++	++	++	++	++	++	++
LU	+	+	++	++	+	0	0	++	+
HU	0	0	++	0	0	++	0	++	+
MT	0	0	0	0	0	++	0	0	+
NL	0	0	0	0	++	++	0	0	++
AT	0	+	+	0	+	++	+	++	++
PL	++	++	++	++	++	++	++	++	++
PT	+	+	++	+	+	+	+	++	++
RO	++	++	++	++	++	++	++	++	++
SI	0	+	+	0	0	0	0	++	0
SK	+	0	+	0	0	+	0	++	+
FI	++	++	++	++	++	++	++	++	++
SE	0	0	0	++	0	0	0	0	++
UK	0	0	0	0	0	++	0	0	++

Table A8.4 Options – changes experienced by all other actors

	Workers covered	Type of wrongdoing covered	Reporting channel	Confidentiality	Protection from retaliation	Burden of proof	Good faith	Tiered approach	Sanctions
BE	++	++	++	++	++	++	++	++	++
BG	++	++	++	++	++	++	++	++	++
CZ	++	++	++	++	++	++	++	++	++
DK	++	++	++	++	++	++	++	++	++
DE	++	++	++	++	++	++	++	++	++
EE	0	+	++	0	++	+	0	++	++
IE	0	0	+	0	0	0	0	0	0
EL	++	++	++	++	++	++	++	++	++
ES	++	++	++	++	++	++	++	++	++
FR	0	0	0	0	0	0	0	0	0
HR	+	+	++	0	+	+	++	++	+
IT	++	++	++	++	++	++	++	++	++
CY	++	++	++	++	++	++	++	++	++
LV	++	++	++	++	++	++	++	++	++
LT	++	++	++	++	++	++	++	++	++
LU	+	+	++	++	+	0	0	++	+
HU	0	0	++	0	0	++	0	++	+
MT	0	0	0	0	0	++	0	0	+
NL	0	0	0	0	++	++	0	0	++
AT	++	++	++	++	++	++	++	++	++
PL	++	+	0	0	0	++	0	++	++
PT	+	+	++	+	+	+	+	++	++
RO	++	++	++	++	++	++	++	++	++
SI	0	+	+	0	0	0	0	++	0
SK	+	0	+	0	0	+	0	++	+
FI	++	++	++	++	++	++	++	++	++
SE	0	0	0	++	0	0	0	0	++
UK	0	0	0	0	0	++	0	0	++

A8.2 Option 3

Table A8.5 Option 3 – public

	Workers covered	Type of wrongdoing	Reporting channel	Confidentiality	Protection from retaliation	Burden of proof	Good faith	Tiered approach	Sanctions
BE	+	0	+	0	+	0	0	++	+
BG	0	0	++	0	+	++	++	++	++
CZ	0	+	+	0	+	++	++	++	++
DK	++	+	++	0	++	++	++	++	++
DE	0	+	+	0	+	++	+	++	++
EE	0	+	++	0	++	+	0	++	++
IE	0	0	+	0	0	0	0	0	0
EL	0	+	++	0	+	++	0	++	++
ES	++	+	++	0	++	++	++	++	++
FR	0	0	0	0	0	0	0	0	0
HR	0	+	++	0	+	+	++	++	+
IT	0	+	+	0	+	++	0	++	++
CY	++	+	++	0	++	++	++	++	++
LV	++	+	++	0	++	++	++	++	++
LT	0	0	+	0	++	++	+	++	++
LU	0	+	++	0	+	0	0	++	+
HU	0	0	+	0	0	++	0	++	+
MT	0	0	0	0	0	++	0	0	+
NL	0	0	0	0	++	++	0	0	++
AT	0	+	0	0	+	++	+	++	++
PL	++	+	++	0	++	++	++	++	++
PT	0	+	++	0	+	+	+	++	++
RO	0	+	++	0	+	0	0	++	++
SI	0	+	0	0	0	0	0	++	0
SK	0	0	+	0	0	+	0	++	+
FI	++	+	++	0	++	++	++	++	++
SE	0	0	0	0	0	0	0	0	++
UK	0	0	0	0	0	++	0	0	++

Table A8.6 Option 3 – financial

	Workers covered	Type of wrongdoing	Reporting channel	Confidentiality	Protection from retaliation	Burden of proof	Good faith	Tiered approach	Sanctions
BE	++	+	++	0	++	++	++	++	++
BG	++	+	++	0	++	++	++	++	++
CZ	++	+	++	0	++	++	++	++	++
DK	0	+	+	0	+	++	++	++	++
DE	0	+	+	0	++	++	+	++	++
EE	0	+	++	0	++	+	0	++	++
IE	0	0	+	0	0	0	0	0	0
EL	++	+	++	0	++	++	++	++	++
ES	++	+	++	0	++	++	++	++	++
FR	0	0	0	0	0	0	0	0	0
HR	+	+	++	0	+	+	++	++	+
IT	0	+	+	0	+	++	0	++	++
CY	++	+	++	0	++	++	++	++	++
LV	++	+	++	0	++	++	++	++	++
LT	0	0	+	0	++	++	+	++	++
LU	+	+	++	0	+	0	0	++	+
HU	0	0	++	0	0	++	0	++	+
MT	0	0	0	0	0	++	0	0	+
NL	0	0	0	0	++	++	0	0	++
AT	0	+	+	0	+	++	+	++	++
PL	0	+	0	0	0	++	0	++	++
PT	+	+	+	0	+	+	+	++	++
RO	++	+	++	0	++	++	++	++	++
SI	0	+	+	0	0	0	0	++	0
SK	+	0	+	0	0	+	0	++	+
FI	0	+	+	0	++	++	++	++	++
SE	0	0	0	0	0	0	0	0	++
UK	0	0	0	0	0	++	0	0	++

Table A8.7 Option 3 – environment

	Workers covered	Type of wrongdoing covered	Reporting channel	Confidentiality	Protection from retaliation	Burden of proof	Good faith	Tiered approach	Sanctions
BE	++	+	++	0	++	++	++	++	++
BG	++	+	++	0	++	++	++	++	++
CZ	++	+	++	0	++	++	++	++	++
DK	++	+	++	0	++	++	++	++	++
DE	++	+	++	0	++	++	++	++	++
EE	0	+	++	0	++	+	0	++	++
IE	0	0	+	0	0	0	0	0	0
EL	++	+	++	0	++	++	++	++	++
ES	++	+	++	0	++	++	++	++	++
FR	0	0	0	0	0	0	0	0	0
HR	+	+	++	0	+	+	++	++	+
IT	++	+	++	0	++	++	++	++	++
CY	++	+	++	0	++	++	++	++	++
LV	++	+	++	0	++	++	++	++	++
LT	++	+	++	0	++	++	++	++	++
LU	+	+	++	0	+	0	0	++	+
HU	0	0	++	0	0	++	0	++	+
MT	0	0	0	0	0	++	0	0	+
NL	0	0	0	0	++	++	0	0	++
AT	0	+	+	0	+	++	+	++	++
PL	++	+	++	0	++	++	++	++	++
PT	+	+	++	0	+	+	+	++	++
RO	++	+	++	0	++	++	++	++	++
SI	0	+	+	0	0	0	0	++	0
SK	+	0	+	0	0	+	0	++	+
FI	++	+	++	0	++	++	++	++	++
SE	0	0	0	0	0	0	0	0	++
UK	0	0	0	0	0	++	0	0	++

Table A8.8 Option 3 – all other

	Workers covered	Type of wrongdoing covered	Reporting channel	Confidentiality	Protection from retaliation	Burden of proof	Good faith	Tiered approach	Sanctions
BE	++	+	++	0	++	++	++	++	++
BG	++	+	++	0	++	++	++	++	++
CZ	++	+	++	0	++	++	++	++	++
DK	++	+	++	0	++	++	++	++	++
DE	++	+	++	0	++	++	++	++	++
EE	0	+	++	0	++	+	0	++	++
IE	0	0	+	0	0	0	0	0	0
EL	++	+	++	0	++	++	++	++	++
ES	++	+	++	0	++	++	++	++	++
FR	0	0	0	0	0	0	0	0	0
HR	+	+	++	0	+	+	++	++	+
IT	++	+	++	0	++	++	++	++	++
CY	++	+	++	0	++	++	++	++	++
LV	++	+	++	0	++	++	++	++	++
LT	++	+	++	0	++	++	++	++	++
LU	+	+	++	0	+	0	0	++	+
HU	0	0	++	0	0	++	0	++	+
MT	0	0	0	0	0	++	0	0	+
NL	0	0	0	0	++	++	0	0	++
AT	++	+	++	0	++	++	++	++	++
PL	++	+	0	0	0	++	0	++	++
PT	+	+	++	0	+	+	+	++	++
RO	++	+	++	0	++	++	++	++	++
SI	0	+	+	0	0	0	0	++	0
SK	+	0	+	0	0	+	0	++	+
FI	++	+	++	0	++	++	++	++	++
SE	0	0	0	0	0	0	0	0	++
UK	0	0	0	0	0	++	0	0	++

A8.3 Option 4

Table A8.9 Option 4 – public

	Workers covered	Type of wrongdoing	Reporting channel	Confidentiality	Protection from retaliation	Burden of proof	Good faith	Tiered approach	Sanctions
BE	+	0	+	0	+	0	0	++	+
BG	0	0	++	0	+	++	++	++	++
CZ	0	+	+	0	+	++	++	++	++
DK	++	+	++	++	++	++	++	++	++
DE	0	+	+	++	+	++	+	++	++
EE	0	+	++	0	++	+	0	++	++
IE	0	0	+	0	0	0	0	0	0
EL	0	+	++	++	+	++	0	++	++
ES	++	+	++	++	++	++	++	++	++
FR	0	0	0	0	0	0	0	0	0
HR	0	+	++	0	+	+	++	++	+
IT	0	+	+	0	+	++	0	++	++
CY	++	+	++	++	++	++	++	++	++
LV	++	+	++	++	++	++	++	++	++
LT	0	0	+	0	++	++	+	++	++
LU	0	+	++	++	+	0	0	++	+
HU	0	0	+	0	0	++	0	++	+
MT	0	0	0	0	0	++	0	0	+
NL	0	0	0	0	++	++	0	0	++
AT	0	+	0	0	+	++	+	++	++
PL	++	+	++	++	++	++	++	++	++
PT	0	+	++	+	+	+	+	++	++
RO	0	+	++	0	+	0	0	++	++
SI	0	+	0	0	0	0	0	++	0
SK	0	0	+	0	0	+	0	++	+
FI	++	+	++	++	++	++	++	++	++
SE	0	0	0	++	0	0	0	0	++
UK	0	0	0	0	0	++	0	0	++

Table A8.10 Option 4 – financial

	Workers covered	Type of wrongdoing	Reporting channel	Confidentiality	Protection from retaliation	Burden of proof	Good faith	Tiered approach	Sanctions
BE	++	+	++	++	++	++	++	++	++
BG	++	+	++	++	++	++	++	++	++
CZ	++	+	++	++	++	++	++	++	++
DK	0	+	+	0	+	++	++	++	++
DE	0	+	+	++	++	++	+	++	++
EE	0	+	++	0	++	+	0	++	++
IE	0	0	+	0	0	0	0	0	0
EL	++	+	++	++	++	++	++	++	++
ES	++	+	++	++	++	++	++	++	++
FR	0	0	0	0	0	0	0	0	0
HR	+	+	++	0	+	+	++	++	+
IT	0	+	+	0	+	++	0	++	++
CY	++	+	++	++	++	++	++	++	++
LV	++	+	++	++	++	++	++	++	++
LT	0	0	+	0	++	++	+	++	++
LU	+	+	++	++	+	0	0	++	+
HU	0	0	++	0	0	++	0	++	+
MT	0	0	0	0	0	++	0	0	+
NL	0	0	0	0	++	++	0	0	++
AT	0	+	+	0	+	++	+	++	++
PL	0	+	0	0	0	++	0	++	++
PT	+	+	+	+	+	+	+	++	++
RO	++	+	++	++	++	++	++	++	++
SI	0	+	+	0	0	0	0	++	0
SK	+	0	+	0	0	+	0	++	+
FI	0	+	+	0	++	++	++	++	++
SE	0	0	0	++	0	0	0	0	++
UK	0	0	0	0	0	++	0	0	++

Table A8.11 Option 4 – environment

	Workers covered	Type of wrongdoing covered	Reporting channel	Confidentiality	Protection from retaliation	Burden of proof	Good faith	Tiered approach	Sanctions
BE	++	+	++	++	++	++	++	++	++
BG	++	+	++	++	++	++	++	++	++
CZ	++	+	++	++	++	++	++	++	++
DK	++	+	++	++	++	++	++	++	++
DE	++	+	++	++	++	++	++	++	++
EE	0	+	++	0	++	+	0	++	++
IE	0	0	+	0	0	0	0	0	0
EL	++	+	++	++	++	++	++	++	++
ES	++	+	++	++	++	++	++	++	++
FR	0	0	0	0	0	0	0	0	0
HR	+	+	++	0	+	+	++	++	+
IT	++	+	++	++	++	++	++	++	++
CY	++	+	++	++	++	++	++	++	++
LV	++	+	++	++	++	++	++	++	++
LT	++	+	++	++	++	++	++	++	++
LU	+	+	++	++	+	0	0	++	+
HU	0	0	++	0	0	++	0	++	+
MT	0	0	0	0	0	++	0	0	+
NL	0	0	0	0	++	++	0	0	++
AT	0	+	+	0	+	++	+	++	++
PL	++	+	++	++	++	++	++	++	++
PT	+	+	++	+	+	+	+	++	++
RO	++	+	++	++	++	++	++	++	++
SI	0	+	+	0	0	0	0	++	0
SK	+	0	+	0	0	+	0	++	+
FI	++	+	++	++	++	++	++	++	++
SE	0	0	0	++	0	0	0	0	++
UK	0	0	0	0	0	++	0	0	++

Table A8.12 Option 4 – all other

	Workers covered	Type of wrongdoing covered	Reporting channel	Confidentiality	Protection from retaliation	Burden of proof	Good faith	Tiered approach	Sanctions
BE	++	+	++	++	++	++	++	++	++
BG	++	+	++	++	++	++	++	++	++
CZ	++	+	++	++	++	++	++	++	++
DK	++	+	++	++	++	++	++	++	++
DE	++	+	++	++	++	++	++	++	++
EE	0	+	++	0	++	+	0	++	++
IE	0	0	+	0	0	0	0	0	0
EL	++	+	++	++	++	++	++	++	++
ES	++	+	++	++	++	++	++	++	++
FR	0	0	0	0	0	0	0	0	0
HR	+	+	++	0	+	+	++	++	+
IT	++	+	++	++	++	++	++	++	++
CY	++	+	++	++	++	++	++	++	++
LV	++	+	++	++	++	++	++	++	++
LT	++	+	++	++	++	++	++	++	++
LU	+	+	++	++	+	0	0	++	+
HU	0	0	++	0	0	++	0	++	+
MT	0	0	0	0	0	++	0	0	+
NL	0	0	0	0	++	++	0	0	++
AT	++	+	++	++	++	++	++	++	++
PL	++	+	0	0	0	++	0	++	++
PT	+	+	++	+	+	+	+	++	++
RO	++	+	++	++	++	++	++	++	++
SI	0	+	+	0	0	0	0	++	0
SK	+	0	+	0	0	+	0	++	+
FI	++	+	++	++	++	++	++	++	++
SE	0	0	0	++	0	0	0	0	++
UK	0	0	0	0	0	++	0	0	++

Annex 9 SME analysis

This annex presents information on impacts of the options on small and medium sized enterprises (SMEs). SMEs are defined as private and voluntary organisations with between 50 and 249 workers.

Successive subsections of this annex cover the baseline and options 1, 2, 3 and 4. The tables for each option provide data on each of the following for all businesses with 50-249 employees:

- All workers;
- Number of employers in scope;
- Number of workers protected;
- Employers covered;
- One-off costs (cost to interpret new legislation, one-off cost for internal reporting channels; one-off costs for the internal effort required to establish external report channels; one-off costs for the payment to the external channel provider to establish the channels; one-off cost for development of training resources);
- Recurring cost of reporting channels (internal reporting channels, external providers' fees, internal costs of external provider services);
- Recurring cost of training delivery.
- Number of cases reports (compulsory measures)

Additional data tables providing a breakdown of the above by the following sectors have been provided to the Commission in MS Excel format:

- Financial sector - Private and voluntary organisations in Financial and insurance activities – NACE code K;
- Environment sector - Private and voluntary organisations in Water supply; sewerage, waste management and remediation activities and Electricity, gas, steam and air conditioning supply – NACE codes D and E;
- All other sectors - Private and voluntary organisations in all other sectors – Total minus NACE codes D, E and K

A9.1 Baseline

Table A9.1 Baseline - All workers - All businesses with 50 - 249 workers - Total

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	511,116	517,627	524,139	530,650	537,161	543,673	550,184	556,695	563,207	569,718	569,718	569,718
BG	511,819	515,180	518,542	521,903	525,264	528,625	531,987	535,348	538,709	542,071	542,071	542,071
CZ	781,801	785,019	788,238	791,456	794,675	797,893	801,112	804,331	807,549	810,768	810,768	810,768
DK	455,407	461,308	467,209	473,110	479,011	484,912	490,813	496,714	502,615	508,516	508,516	508,516
DE	8,026,414	8,028,923	8,031,432	8,033,942	8,036,451	8,038,960	8,041,469	8,043,981	8,046,490	8,049,002	8,049,002	8,049,002
EE	144,827	145,151	145,473	145,796	146,118	146,441	146,763	147,086	147,408	147,732	147,732	147,732
IE	333,222	342,567	351,912	361,256	370,601	379,945	389,290	398,635	407,979	417,324	417,324	417,324
EL	161,089	163,920	166,751	169,581	172,412	175,243	178,074	180,904	183,735	186,566	186,566	186,566
ES	2,182,422	2,198,800	2,215,177	2,231,555	2,247,933	2,264,311	2,280,688	2,297,066	2,313,444	2,329,822	2,329,822	2,329,822
FR	4,848,373	4,890,538	4,932,704	4,974,869	5,017,035	5,059,200	5,101,366	5,143,531	5,185,697	5,227,862	5,227,862	5,227,862
HR	224,784	227,323	229,863	232,403	234,943	237,484	240,023	242,564	245,103	247,644	247,644	247,644
IT	2,176,737	2,194,571	2,212,405	2,230,239	2,248,073	2,265,907	2,283,741	2,301,574	2,319,408	2,337,242	2,337,242	2,337,242
CY	65,303	66,657	68,011	69,365	70,719	72,073	73,427	74,782	76,136	77,490	77,490	77,490
LV	180,143	180,458	180,773	181,089	181,404	181,720	182,035	182,351	182,666	182,982	182,982	182,982
LT	267,539	269,893	272,246	274,599	276,952	279,306	281,659	284,012	286,365	288,719	288,719	288,719
LU	73,091	74,437	75,784	77,131	78,478	79,825	81,171	82,518	83,865	85,212	85,212	85,212
HU	517,900	523,622	529,345	535,067	540,789	546,511	552,233	557,956	563,677	569,400	569,400	569,400
MT	44,392	44,694	44,996	45,298	45,599	45,901	46,203	46,505	46,807	47,109	47,109	47,109
NL	1,351,206	1,365,227	1,379,248	1,393,269	1,407,290	1,421,310	1,435,331	1,449,352	1,463,372	1,477,393	1,477,393	1,477,393
AT	954,338	960,520	966,702	972,884	979,066	985,248	991,430	997,612	1,003,794	1,009,976	1,009,976	1,009,976
PL	2,286,042	2,307,026	2,328,011	2,348,995	2,369,980	2,390,964	2,411,949	2,432,934	2,453,919	2,474,904	2,474,904	2,474,904
PT	638,137	643,922	649,707	655,493	661,278	667,064	672,849	678,635	684,420	690,205	690,205	690,205
RO	1,415,242	1,423,482	1,431,723	1,439,964	1,448,204	1,456,445	1,464,685	1,472,928	1,481,168	1,489,411	1,489,411	1,489,411
SI	139,432	140,122	140,812	141,501	142,191	142,881	143,570	144,260	144,950	145,639	145,639	145,639

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
SK	295,550	299,322	303,094	306,867	310,639	314,411	318,183	321,956	325,728	329,500	329,500	329,500
FI	420,367	425,560	430,754	435,947	441,140	446,334	451,527	456,721	461,914	467,107	467,107	467,107
SE	741,186	746,280	751,374	756,469	761,563	766,658	771,752	776,846	781,941	787,035	787,035	787,035
UK	4,223,543	4,261,799	4,300,055	4,338,312	4,376,568	4,414,824	4,453,080	4,491,337	4,529,593	4,567,849	4,567,849	4,567,849

Table A9.2 Baseline – Number of employers - Private sector – All businesses with 50 - 249 employees

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	5,011	5,075	5,138	5,202	5,266	5,330	5,394	5,458	5,521	5,585	5,585	5,585
BG	5,250	5,285	5,319	5,354	5,388	5,423	5,457	5,492	5,526	5,561	5,561	5,561
CZ	7,598	7,629	7,660	7,691	7,723	7,754	7,785	7,817	7,848	7,879	7,879	7,879
DK	4,651	4,711	4,771	4,832	4,892	4,952	5,012	5,073	5,133	5,193	5,193	5,193
DE	81,456	81,482	81,507	81,533	81,558	81,584	81,609	81,635	81,660	81,686	81,686	81,686
EE	1,565	1,569	1,572	1,576	1,579	1,583	1,586	1,590	1,593	1,597	1,597	1,597
IE	3,450	3,547	3,644	3,740	3,837	3,934	4,031	4,127	4,224	4,321	4,321	4,321
EL	1,714	1,744	1,774	1,804	1,834	1,865	1,895	1,925	1,955	1,985	1,985	1,985
ES	22,126	22,292	22,458	22,624	22,790	22,956	23,122	23,288	23,454	23,620	23,620	23,620
FR	30,012	30,273	30,534	30,795	31,056	31,317	31,578	31,839	32,100	32,361	32,361	32,361
HR	2,131	2,155	2,179	2,203	2,227	2,251	2,276	2,300	2,324	2,348	2,348	2,348
IT	22,553	22,738	22,923	23,107	23,292	23,477	23,662	23,846	24,031	24,216	24,216	24,216
CY	663	676	690	704	718	731	745	759	773	786	786	786
LV	1,905	1,908	1,912	1,915	1,918	1,922	1,925	1,928	1,932	1,935	1,935	1,935
LT	2,781	2,805	2,829	2,854	2,878	2,903	2,927	2,952	2,976	3,001	3,001	3,001
LU	729	743	756	770	783	797	810	824	837	850	850	850
HU	5,220	5,278	5,336	5,394	5,451	5,509	5,567	5,624	5,682	5,740	5,740	5,740
MT	448	451	454	457	460	463	466	469	472	475	475	475
NL	11,521	11,641	11,760	11,880	12,000	12,119	12,239	12,358	12,478	12,597	12,597	12,597

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
AT	9,560	9,622	9,684	9,745	9,807	9,869	9,931	9,993	10,055	10,117	10,117	10,117
PL	22,007	22,209	22,411	22,613	22,815	23,017	23,219	23,421	23,623	23,825	23,825	23,825
PT	6,470	6,528	6,587	6,645	6,704	6,763	6,821	6,880	6,939	6,997	6,997	6,997
RO	14,000	14,081	14,163	14,244	14,326	14,407	14,489	14,570	14,652	14,733	14,733	14,733
SI	1,354	1,361	1,367	1,374	1,381	1,388	1,394	1,401	1,408	1,414	1,414	1,414
SK	2,845	2,882	2,918	2,954	2,991	3,027	3,063	3,099	3,136	3,172	3,172	3,172
FI	4,306	4,359	4,413	4,466	4,519	4,572	4,625	4,679	4,732	4,785	4,785	4,785
SE	6,812	6,859	6,906	6,953	7,000	7,047	7,093	7,140	7,187	7,234	7,234	7,234
UK	39,132	39,486	39,841	40,195	40,550	40,904	41,259	41,613	41,967	42,322	42,322	42,322

Table A9.3 Baseline - Number of workers protected – All businesses with 50-249 employees

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	0	0	0	0	0	0	0	0	0	0	0	0
BG	0	0	0	0	0	0	0	0	0	0	0	0
CZ	0	0	0	0	0	0	0	0	0	0	0	0
DK	10,820	11,289	11,758	12,227	12,696	13,165	13,634	14,103	14,571	15,040	15,040	15,040
DE	141,648	143,825	146,003	148,180	150,358	152,536	154,713	156,891	159,069	161,246	161,246	161,246
EE	144,827	145,151	145,473	145,796	146,118	146,441	146,763	147,086	147,408	147,732	147,732	147,732
IE	333,222	342,567	351,912	361,256	370,601	379,945	389,290	398,635	407,979	417,324	417,324	417,324
EL	0	0	0	0	0	0	0	0	0	0	0	0
ES	0	0	0	0	0	0	0	0	0	0	0	0
FR	4,848,373	4,890,538	4,932,704	4,974,869	5,017,035	5,059,200	5,101,366	5,143,531	5,185,697	5,227,862	5,227,862	5,227,862
HR	202,305	204,591	206,876	209,163	211,449	213,735	216,021	218,307	220,593	222,879	222,879	222,879
IT	46,489	46,916	47,344	47,771	48,199	48,627	49,054	49,482	49,909	50,337	50,337	50,337
CY	0	0	0	0	0	0	0	0	0	0	0	0
LV	0	0	0	0	0	0	0	0	0	0	0	0
LT	5,818	5,898	5,977	6,057	6,137	6,216	6,296	6,375	6,455	6,535	6,535	6,535
LU	65,782	66,994	68,206	69,418	70,630	71,842	73,054	74,266	75,479	76,691	76,691	76,691

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
HU	517,900	523,622	529,345	535,067	540,789	546,511	552,233	557,956	563,677	569,400	569,400	569,400
MT	44,392	44,694	44,996	45,298	45,599	45,901	46,203	46,505	46,807	47,109	47,109	47,109
NL	1,351,206	1,365,227	1,379,248	1,393,269	1,407,290	1,421,310	1,435,331	1,449,352	1,463,372	1,477,393	1,477,393	1,477,393
AT	28,417	28,225	28,034	27,843	27,651	27,460	27,269	27,077	26,886	26,695	26,695	26,695
PL	69,966	69,984	70,001	70,019	70,037	70,054	70,072	70,090	70,107	70,125	70,125	70,125
PT	574,323	579,530	584,737	589,944	595,150	600,357	605,564	610,771	615,978	621,185	621,185	621,185
RO	0	0	0	0	0	0	0	0	0	0	0	0
SI	139,432	140,122	140,812	141,501	142,191	142,881	143,570	144,260	144,950	145,639	145,639	145,639
SK	265,995	269,390	272,785	276,180	279,575	282,970	286,365	289,760	293,155	296,550	296,550	296,550
FI	7,236	7,283	7,329	7,375	7,421	7,467	7,513	7,559	7,605	7,651	7,651	7,651
SE	741,186	746,280	751,374	756,469	761,563	766,658	771,752	776,846	781,941	787,035	787,035	787,035
UK	4,223,543	4,261,799	4,300,055	4,338,312	4,376,568	4,414,824	4,453,080	4,491,337	4,529,593	4,567,849	4,567,849	4,567,849

Table A9.4 Baseline - Employers covered – All businesses 50-249 employees

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	0	0	0	0	0	0	0	0	0	0	0	0
BG	0	0	0	0	0	0	0	0	0	0	0	0
CZ	0	0	0	0	0	0	0	0	0	0	0	0
DK	111	115	120	125	130	134	139	144	149	154	154	154
DE	1,438	1,460	1,482	1,504	1,526	1,548	1,570	1,592	1,614	1,636	1,636	1,636
EE	1,565	1,569	1,572	1,576	1,579	1,583	1,586	1,590	1,593	1,597	1,597	1,597
IE	3,450	3,547	3,644	3,740	3,837	3,934	4,031	4,127	4,224	4,321	4,321	4,321
EL	0	0	0	0	0	0	0	0	0	0	0	0
ES	0	0	0	0	0	0	0	0	0	0	0	0
FR	30,012	30,273	30,534	30,795	31,056	31,317	31,578	31,839	32,100	32,361	32,361	32,361
HR	1,918	1,940	1,961	1,983	2,005	2,026	2,048	2,070	2,091	2,113	2,113	2,113
IT	482	486	491	495	499	504	508	513	517	522	522	522
CY	0	0	0	0	0	0	0	0	0	0	0	0

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
LV	0	0	0	0	0	0	0	0	0	0	0	0
LT	60	61	62	63	64	65	65	66	67	68	68	68
LU	657	669	681	693	705	717	729	741	753	765	765	765
HU	5,220	5,278	5,336	5,394	5,451	5,509	5,567	5,624	5,682	5,740	5,740	5,740
MT	448	451	454	457	460	463	466	469	472	475	475	475
NL	11,521	11,641	11,760	11,880	12,000	12,119	12,239	12,358	12,478	12,597	12,597	12,597
AT	285	283	281	279	277	275	273	271	269	267	267	267
PL	674	674	674	674	674	674	675	675	675	675	675	675
PT	5,823	5,875	5,928	5,981	6,034	6,087	6,139	6,192	6,245	6,298	6,298	6,298
RO	0	0	0	0	0	0	0	0	0	0	0	0
SI	1,354	1,361	1,367	1,374	1,381	1,388	1,394	1,401	1,408	1,414	1,414	1,414
SK	2,561	2,593	2,626	2,659	2,691	2,724	2,757	2,790	2,822	2,855	2,855	2,855
FI	74	75	75	76	76	76	77	77	78	78	78	78
SE	6,812	6,859	6,906	6,953	7,000	7,047	7,093	7,140	7,187	7,234	7,234	7,234
UK	39,132	39,486	39,841	40,195	40,550	40,904	41,259	41,613	41,967	42,322	42,322	42,322

Table A9.5 Baseline - One-off costs – All businesses 50-249 employees

	One-off cost - total	Cost to interpret new legislation	One-off cost - internal reporting channel	Reporting channels			Develop training
				One-off cost - external reporting channel - internal effort	One-off cost - external reporting channel - payment to provider		
BE	0	0	0	0	0	0	0
BG	0	0	0	0	0	0	0
CZ	0	0	0	0	0	0	0

	One-off cost - total	Cost to interpret new legislation	One-off cost - internal reporting channel	Reporting channels			Develop training
				One-off cost - external reporting channel - internal effort	One-off cost - external reporting channel - payment to provider		
DK	0	0	0	0	0	0	0
DE	0	0	0	0	0	0	0
EE	0	0	0	0	0	0	0
IE	0	0	0	0	0	0	0
EL	0	0	0	0	0	0	0
ES	0	0	0	0	0	0	0
FR	0	0	0	0	0	0	0
HR	0	0	0	0	0	0	0
IT	0	0	0	0	0	0	0
CY	0	0	0	0	0	0	0
LV	0	0	0	0	0	0	0
LT	0	0	0	0	0	0	0
LU	0	0	0	0	0	0	0
HU	0	0	0	0	0	0	0
MT	0	0	0	0	0	0	0
NL	0	0	0	0	0	0	0
AT	0	0	0	0	0	0	0
PL	0	0	0	0	0	0	0

	One-off cost - total	Cost to interpret new legislation	One-off cost - internal reporting channel	Reporting channels			Develop training
				One-off cost - external reporting channel - internal effort	One-off cost - external reporting channel - payment to provider		
PT	0	0	0	0	0	0	0
RO	0	0	0	0	0	0	0
SI	0	0	0	0	0	0	0
SK	0	0	0	0	0	0	0
FI	0	0	0	0	0	0	0
SE	0	0	0	0	0	0	0
UK	0	0	0	0	0	0	0

Table A9.6 Baseline - Recurring cost of reporting channels – All businesses with 50-249 employees (compulsory measures - internal reporting channels)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	0	0	0	0	0	0	0	0	0	0	0	0
BG	0	0	0	0	0	0	0	0	0	0	0	0
CZ	0	0	0	0	0	0	0	0	0	0	0	0
DK	25,563	27,126	28,720	30,361	32,062	33,831	35,674	37,593	39,589	41,665	42,497	43,358
DE	262,933	269,343	276,013	282,932	290,055	297,326	304,701	312,156	319,682	327,284	330,508	333,746
EE	0	0	0	0	0	0	0	0	0	0	0	0
IE	1,193,909	1,265,900	1,337,863	1,410,880	1,486,602	1,566,182	1,650,211	1,738,866	1,832,077	1,929,492	1,987,751	2,045,990
EL	0	0	0	0	0	0	0	0	0	0	0	0
ES	0	0	0	0	0	0	0	0	0	0	0	0

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
FR	40,955,532	42,454,788	43,948,846	45,443,625	46,960,712	48,516,333	50,119,511	51,773,962	53,480,466	55,237,624	56,597,819	57,960,105
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	14,539	14,947	15,355	15,774	16,214	16,678	17,166	17,681	18,222	18,787	19,208	19,633
CY	0	0	0	0	0	0	0	0	0	0	0	0
LV	0	0	0	0	0	0	0	0	0	0	0	0
LT	4,778	4,944	5,111	5,278	5,449	5,624	5,804	5,990	6,181	6,379	6,502	6,628
LU	0	0	0	0	0	0	0	0	0	0	0	0
HU	0	0	0	0	0	0	0	0	0	0	0	0
MT	139,506	143,205	146,854	150,490	154,177	157,945	161,813	165,791	169,885	174,095	177,475	180,894
NL	10,870,702	11,314,540	11,755,182	12,192,981	12,633,914	13,080,106	13,531,543	13,988,907	14,452,353	14,921,854	15,262,499	15,603,306
AT	139,921	142,939	145,696	148,269	150,748	153,163	155,558	157,961	160,388	162,848	165,985	169,191
PL	439,742	455,889	472,003	488,069	504,037	519,866	535,537	551,054	566,444	581,745	591,933	601,955
PT	8,578	8,528	8,441	8,327	8,199	8,068	7,940	7,818	7,702	7,593	7,753	7,930
RO	0	0	0	0	0	0	0	0	0	0	0	0
SI	143,292	148,054	152,610	156,939	161,152	165,311	169,455	173,622	177,842	182,143	185,888	189,740
SK	396,188	416,130	436,279	456,352	476,299	496,099	515,743	535,231	554,582	573,834	587,039	599,969
FI	0	0	0	0	0	0	0	0	0	0	0	0
SE	6,713,281	6,958,128	7,209,912	7,468,277	7,732,110	8,000,076	8,270,966	8,543,880	8,818,270	9,093,903	9,316,287	9,537,631
UK	26,650,217	27,605,692	28,626,066	29,702,358	30,822,642	31,976,090	33,154,759	34,353,709	35,570,964	36,806,798	37,770,625	38,743,367

Table A9.7 Baseline - Recurring cost of reporting channels – All businesses with 50-249 employees (compulsory measures - external reporting channels - fees)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	0	0	0	0	0	0	0	0	0	0	0	0
BG	0	0	0	0	0	0	0	0	0	0	0	0
CZ	0	0	0	0	0	0	0	0	0	0	0	0
DK	2,029	2,117	2,205	2,293	2,380	2,468	2,556	2,644	2,732	2,820	2,820	2,820

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
DE	26,559	26,967	27,376	27,784	28,192	28,600	29,009	29,417	29,825	30,234	30,234	30,234
EE	0	0	0	0	0	0	0	0	0	0	0	0
IE	65,456	67,206	68,955	70,705	72,455	74,205	75,955	77,705	79,455	81,205	81,205	81,205
EL	0	0	0	0	0	0	0	0	0	0	0	0
ES	0	0	0	0	0	0	0	0	0	0	0	0
FR	1,917,394	1,933,484	1,949,573	1,965,663	1,981,753	1,997,842	2,013,932	2,030,022	2,046,111	2,062,201	2,062,201	2,062,201
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	8,717	8,797	8,877	8,957	9,037	9,117	9,198	9,278	9,358	9,438	9,438	9,438
CY	0	0	0	0	0	0	0	0	0	0	0	0
LV	0	0	0	0	0	0	0	0	0	0	0	0
LT	1,091	1,106	1,121	1,136	1,151	1,166	1,180	1,195	1,210	1,225	1,225	1,225
LU	0	0	0	0	0	0	0	0	0	0	0	0
HU	0	0	0	0	0	0	0	0	0	0	0	0
MT	17,614	17,712	17,810	17,908	18,006	18,103	18,201	18,299	18,397	18,494	18,494	18,494
NL	528,217	533,286	538,355	543,424	548,493	553,563	558,632	563,701	568,770	573,839	573,839	573,839
AT	14,263	14,210	14,157	14,104	14,052	13,999	13,946	13,893	13,840	13,787	13,787	13,787
PL	852,213	860,123	868,033	875,943	883,853	891,763	899,673	907,583	915,494	923,404	923,404	923,404
PT	2,087	2,033	1,979	1,924	1,870	1,816	1,762	1,708	1,653	1,599	1,599	1,599
RO	0	0	0	0	0	0	0	0	0	0	0	0
SI	29,484	29,593	29,702	29,810	29,919	30,028	30,137	30,245	30,354	30,463	30,463	30,463
SK	63,492	64,205	64,918	65,630	66,343	67,056	67,769	68,482	69,195	69,908	69,908	69,908
FI	1,357	1,365	1,374	1,383	1,391	1,400	1,409	1,417	1,426	1,435	1,435	1,435
SE	294,442	296,262	298,082	299,902	301,723	303,543	305,363	307,183	309,003	310,823	310,823	310,823
UK	1,663,559	1,677,417	1,691,276	1,705,134	1,718,992	1,732,851	1,746,709	1,760,567	1,774,426	1,788,284	1,788,284	1,788,284

Table A9.8 Baseline - Recurring cost of reporting channels – All businesses with 50-249 employees (compulsory measures - external reporting channels – internal costs)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	0	0	0	0	0	0	0	0	0	0	0	0
BG	0	0	0	0	0	0	0	0	0	0	0	0
CZ	0	0	0	0	0	0	0	0	0	0	0	0
DK	7,953	8,439	8,935	9,446	9,975	10,525	11,099	11,696	12,317	12,963	13,221	13,489
DE	81,801	83,796	85,871	88,023	90,239	92,501	94,796	97,115	99,457	101,822	102,825	103,832
EE	0	0	0	0	0	0	0	0	0	0	0	0
IE	371,438	393,836	416,224	438,940	462,498	487,257	513,399	540,980	569,980	600,286	618,411	636,530
EL	0	0	0	0	0	0	0	0	0	0	0	0
ES	0	0	0	0	0	0	0	0	0	0	0	0
FR	12,741,721	13,208,156	13,672,974	14,138,017	14,609,999	15,093,970	15,592,737	16,107,455	16,638,367	17,185,038	17,608,210	18,032,033
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	4,523	4,650	4,777	4,907	5,044	5,189	5,341	5,501	5,669	5,845	5,976	6,108
CY	0	0	0	0	0	0	0	0	0	0	0	0
LV	0	0	0	0	0	0	0	0	0	0	0	0
LT	1,486	1,538	1,590	1,642	1,695	1,750	1,806	1,863	1,923	1,984	2,023	2,062
LU	0	0	0	0	0	0	0	0	0	0	0	0
HU	0	0	0	0	0	0	0	0	0	0	0	0
MT	43,402	44,553	45,688	46,819	47,966	49,138	50,342	51,579	52,853	54,163	55,214	56,278
NL	3,381,996	3,520,079	3,657,168	3,793,372	3,930,551	4,069,366	4,209,813	4,352,105	4,496,288	4,642,355	4,748,333	4,854,362
AT	43,531	44,470	45,328	46,128	46,899	47,651	48,396	49,144	49,898	50,664	51,640	52,637
PL	136,809	141,832	146,845	151,844	156,811	161,736	166,611	171,439	176,227	180,987	184,157	187,275
PT	2,669	2,653	2,626	2,591	2,551	2,510	2,470	2,432	2,396	2,362	2,412	2,467
RO	0	0	0	0	0	0	0	0	0	0	0	0
SI	44,580	46,061	47,479	48,825	50,136	51,430	52,719	54,016	55,329	56,667	57,832	59,030

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
SK	123,259	129,463	135,731	141,976	148,182	154,342	160,453	166,516	172,537	178,526	182,634	186,657
FI	0	0	0	0	0	0	0	0	0	0	0	0
SE	2,088,576	2,164,751	2,243,084	2,323,464	2,405,545	2,488,913	2,573,190	2,658,096	2,743,462	2,829,214	2,898,400	2,967,263
UK	8,291,179	8,588,437	8,905,887	9,240,734	9,589,266	9,948,117	10,314,814	10,687,821	11,066,522	11,451,004	11,750,861	12,053,492

Table A9.9 Baseline - Recurring cost of reporting channels – All businesses with 50-249 employees (voluntary measures – internal reporting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	225,402	232,860	240,659	248,819	257,374	266,330	275,672	285,292	295,192	305,381	312,305	319,394
BG	25,335	26,033	26,723	27,412	28,111	28,825	29,560	30,315	31,092	31,892	32,511	33,138
CZ	89,712	93,978	98,283	102,579	106,869	111,159	115,447	119,730	124,009	128,284	132,034	135,758
DK	210,067	216,262	222,493	228,883	235,522	242,461	249,718	257,297	265,195	273,408	278,865	284,513
DE	2,927,220	2,953,307	2,981,428	3,011,378	3,042,608	3,074,479	3,106,525	3,138,487	3,170,293	3,201,983	3,233,518	3,265,204
EE	0	0	0	0	0	0	0	0	0	0	0	0
IE	0	0	0	0	0	0	0	0	0	0	0	0
EL	25,734	27,568	29,330	31,027	32,696	34,362	36,040	37,733	39,447	41,185	42,311	43,443
ES	522,963	538,641	553,137	566,846	580,337	594,058	608,314	623,321	639,248	656,192	669,440	683,189
FR	0	0	0	0	0	0	0	0	0	0	0	0
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	666,235	684,201	702,196	720,640	740,052	760,476	782,011	804,720	828,593	853,507	872,637	891,962
CY	11,608	12,095	12,586	13,083	13,591	14,113	14,651	15,206	15,779	16,371	16,689	17,010
LV	15,200	15,544	15,880	16,212	16,548	16,890	17,241	17,601	17,971	18,350	18,707	19,067
LT	21,494	22,133	22,766	23,401	24,046	24,706	25,385	26,083	26,803	27,544	28,079	28,620
LU	0	0	0	0	0	0	0	0	0	0	0	0
HU	0	0	0	0	0	0	0	0	0	0	0	0
MT	0	0	0	0	0	0	0	0	0	0	0	0
NL	0	0	0	0	0	0	0	0	0	0	0	0

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
AT	340,623	351,670	362,252	372,543	382,763	392,979	403,305	413,811	424,543	435,532	443,921	452,497
PL	214,405	222,318	230,216	238,093	245,924	253,689	261,379	268,995	276,551	284,065	289,039	293,933
PT	0	0	0	0	0	0	0	0	0	0	0	0
RO	87,568	89,914	92,230	94,539	96,880	99,273	101,731	104,258	106,859	109,534	111,661	113,812
SI	0	0	0	0	0	0	0	0	0	0	0	0
SK	0	0	0	0	0	0	0	0	0	0	0	0
FI	154,304	161,108	168,025	174,963	181,899	188,836	195,780	202,735	209,708	216,710	221,280	225,820
SE	0	0	0	0	0	0	0	0	0	0	0	0
UK	0	0	0	0	0	0	0	0	0	0	0	0

Table A9.10 Baseline - Recurring cost of reporting channels – All businesses with 50-249 employees (voluntary measures – external reporting - fees)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	19,167	19,411	19,655	19,899	20,144	20,388	20,632	20,876	21,120	21,364	21,364	21,364
BG	19,193	19,319	19,445	19,571	19,697	19,823	19,950	20,076	20,202	20,328	20,328	20,328
CZ	29,318	29,438	29,559	29,680	29,800	29,921	30,042	30,162	30,283	30,404	30,404	30,404
DK	16,672	16,876	17,079	17,283	17,487	17,691	17,894	18,098	18,302	18,505	18,505	18,505
DE	295,679	295,691	295,704	295,716	295,728	295,741	295,753	295,766	295,778	295,791	295,791	295,791
EE	0	0	0	0	0	0	0	0	0	0	0	0
IE	0	0	0	0	0	0	0	0	0	0	0	0
EL	6,041	6,147	6,253	6,359	6,465	6,572	6,678	6,784	6,890	6,996	6,996	6,996
ES	81,841	82,455	83,069	83,683	84,297	84,912	85,526	86,140	86,754	87,368	87,368	87,368
FR	0	0	0	0	0	0	0	0	0	0	0	0
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	79,884	80,537	81,190	81,843	82,495	83,148	83,801	84,453	85,106	85,759	85,759	85,759
CY	2,449	2,500	2,550	2,601	2,652	2,703	2,754	2,804	2,855	2,906	2,906	2,906
LV	6,755	6,767	6,779	6,791	6,803	6,815	6,826	6,838	6,850	6,862	6,862	6,862

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
LT	9,815	9,900	9,985	10,070	10,156	10,241	10,326	10,411	10,497	10,582	10,582	10,582
LU	0	0	0	0	0	0	0	0	0	0	0	0
HU	0	0	0	0	0	0	0	0	0	0	0	0
MT	0	0	0	0	0	0	0	0	0	0	0	0
NL	0	0	0	0	0	0	0	0	0	0	0	0
AT	34,722	34,961	35,200	35,439	35,678	35,917	36,156	36,395	36,634	36,873	36,873	36,873
PL	83,103	83,889	84,675	85,462	86,248	87,034	87,820	88,607	89,393	90,179	90,179	90,179
PT	0	0	0	0	0	0	0	0	0	0	0	0
RO	53,072	53,381	53,690	53,999	54,308	54,617	54,926	55,235	55,544	55,853	55,853	55,853
SI	0	0	0	0	0	0	0	0	0	0	0	0
SK	0	0	0	0	0	0	0	0	0	0	0	0
FI	15,492	15,685	15,878	16,071	16,264	16,458	16,651	16,844	17,037	17,230	17,230	17,230
SE	0	0	0	0	0	0	0	0	0	0	0	0
UK	0	0	0	0	0	0	0	0	0	0	0	0

Table A9.11 Baseline - Recurring cost of reporting channels – All businesses with 50-249 employees (voluntary measures – external reporting – internal costs)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	70,125	72,445	74,872	77,410	80,072	82,858	85,765	88,757	91,837	95,008	97,162	99,367
BG	7,882	8,099	8,314	8,528	8,746	8,968	9,196	9,431	9,673	9,922	10,115	10,309
CZ	27,910	29,238	30,577	31,913	33,248	34,583	35,917	37,249	38,581	39,910	41,077	42,236
DK	65,354	67,282	69,220	71,208	73,274	75,432	77,690	80,048	82,505	85,060	86,758	88,515
DE	910,691	918,807	927,555	936,873	946,589	956,505	966,474	976,418	986,313	996,172	1,005,983	1,015,841
EE	0	0	0	0	0	0	0	0	0	0	0	0
IE	0	0	0	0	0	0	0	0	0	0	0	0
EL	8,006	8,577	9,125	9,653	10,172	10,691	11,212	11,739	12,272	12,813	13,164	13,515
ES	162,700	167,577	172,087	176,352	180,549	184,818	189,253	193,922	198,877	204,149	208,270	212,548

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
FR	0	0	0	0	0	0	0	0	0	0	0	0
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	207,273	212,862	218,461	224,199	230,238	236,593	243,292	250,357	257,784	265,535	271,487	277,499
CY	3,611	3,763	3,916	4,070	4,228	4,391	4,558	4,731	4,909	5,093	5,192	5,292
LV	4,729	4,836	4,940	5,044	5,148	5,255	5,364	5,476	5,591	5,709	5,820	5,932
LT	6,687	6,886	7,083	7,280	7,481	7,686	7,897	8,115	8,339	8,569	8,736	8,904
LU	0	0	0	0	0	0	0	0	0	0	0	0
HU	0	0	0	0	0	0	0	0	0	0	0	0
MT	0	0	0	0	0	0	0	0	0	0	0	0
NL	0	0	0	0	0	0	0	0	0	0	0	0
AT	105,972	109,409	112,701	115,902	119,082	122,260	125,473	128,741	132,080	135,499	138,109	140,777
PL	66,704	69,166	71,623	74,073	76,510	78,925	81,318	83,687	86,038	88,376	89,923	91,446
PT	0	0	0	0	0	0	0	0	0	0	0	0
RO	27,243	27,973	28,694	29,412	30,140	30,885	31,649	32,436	33,245	34,077	34,739	35,408
SI	0	0	0	0	0	0	0	0	0	0	0	0
SK	0	0	0	0	0	0	0	0	0	0	0	0
FI	48,006	50,123	52,275	54,433	56,591	58,749	60,909	63,073	65,242	67,421	68,843	70,255
SE	0	0	0	0	0	0	0	0	0	0	0	0
UK	0	0	0	0	0	0	0	0	0	0	0	0

Table A9.12 Baseline – recurring cost of training – All businesses with 50-249 employees (compulsory measures)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	0	0	0	0	0	0	0	0	0	0	0	0
BG	0	0	0	0	0	0	0	0	0	0	0	0
CZ	0	0	0	0	0	0	0	0	0	0	0	0
DK	56,806	60,280	63,822	67,468	71,248	75,180	79,275	83,540	87,977	92,589	94,437	96,350
DE	584,296	598,541	613,363	628,738	644,567	660,724	677,114	693,680	710,405	727,298	734,461	741,658
EE	394,655	412,982	430,728	447,702	463,979	479,678	494,889	509,724	524,285	538,707	551,689	564,456
IE	3,798,735	4,032,924	4,267,332	4,505,391	4,752,370	5,011,967	5,286,091	5,575,331	5,879,486	6,197,442	6,384,567	6,571,628
EL	0	0	0	0	0	0	0	0	0	0	0	0
ES	0	0	0	0	0	0	0	0	0	0	0	0
FR	64,725,778	67,115,510	69,498,110	71,882,905	74,304,029	76,787,168	79,346,634	81,988,346	84,713,581	87,520,164	89,675,300	91,833,746
HR	505,764	522,140	538,455	554,840	571,524	588,626	606,215	624,339	643,017	662,262	675,120	688,129
IT	323,096	332,146	341,224	350,531	360,321	370,618	381,470	392,909	404,931	417,478	426,836	436,288
CY	0	0	0	0	0	0	0	0	0	0	0	0
LV	0	0	0	0	0	0	0	0	0	0	0	0
LT	10,618	10,987	11,357	11,729	12,108	12,497	12,897	13,310	13,736	14,175	14,450	14,728
LU	601,901	633,799	664,680	694,756	724,516	754,343	784,476	815,041	846,117	877,747	895,791	913,852
HU	1,611,963	1,658,155	1,705,489	1,754,135	1,804,239	1,855,946	1,909,428	1,964,882	2,022,044	2,081,145	2,121,102	2,162,617
MT	219,739	225,846	231,886	237,915	244,036	250,296	256,726	263,341	270,152	277,159	282,540	287,984
NL	11,586,592	12,068,974	12,548,492	13,025,502	13,506,371	13,993,366	14,486,470	14,986,413	15,493,360	16,007,281	16,372,705	16,738,302
AT	232,306	236,596	240,420	243,906	247,208	250,373	253,475	256,558	259,647	262,758	267,819	272,993
PL	150,427	154,556	158,600	162,559	166,417	170,163	173,795	177,317	180,740	184,078	187,302	190,473
PT	1,967,056	2,026,144	2,078,814	2,127,207	2,174,370	2,222,794	2,274,321	2,330,334	2,391,308	2,457,852	2,509,498	2,566,829
RO	0	0	0	0	0	0	0	0	0	0	0	0
SI	564,701	584,197	602,920	620,787	638,230	655,493	672,733	690,096	707,703	725,669	740,588	755,933
SK	1,037,379	1,091,248	1,145,783	1,200,237	1,254,470	1,308,429	1,362,077	1,415,412	1,468,485	1,521,384	1,556,394	1,590,675
FI	30,031	31,167	32,313	33,452	34,580	35,697	36,807	37,908	39,004	40,096	40,942	41,782

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
SE	10,561,896	10,954,636	11,358,740	11,773,658	12,197,652	12,628,618	13,064,654	13,504,338	13,946,800	14,391,669	14,743,606	15,093,896
UK	42,288,225	43,835,957	45,488,468	47,231,654	49,046,676	50,916,391	52,828,203	54,774,268	56,751,451	58,760,200	60,298,902	61,851,836

Table A9.13 Baseline – recurring cost of training – All businesses with 50-249 employees (voluntary measures)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	751,341	776,201	802,195	829,397	857,912	887,765	918,908	950,973	983,973	1,017,938	1,041,018	1,064,645
BG	84,450	86,777	89,077	91,373	93,703	96,085	98,532	101,049	103,641	106,307	108,370	110,459
CZ	299,039	313,260	327,610	341,930	356,231	370,530	384,822	399,101	413,363	427,612	440,113	452,528
DK	700,224	720,875	741,644	762,943	785,075	808,204	832,395	857,658	883,984	911,360	929,551	948,378
DE	9,757,398	9,844,357	9,938,092	10,037,925	10,142,025	10,248,264	10,355,082	10,461,624	10,567,643	10,673,277	10,778,394	10,884,012
EE	0	0	0	0	0	0	0	0	0	0	0	0
IE	0	0	0	0	0	0	0	0	0	0	0	0
EL	85,780	91,893	97,765	103,424	108,987	114,541	120,132	125,777	131,490	137,284	141,038	144,809
ES	1,743,209	1,795,469	1,843,791	1,889,486	1,934,458	1,980,192	2,027,714	2,077,737	2,130,826	2,187,308	2,231,468	2,277,296
FR	0	0	0	0	0	0	0	0	0	0	0	0
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	2,220,784	2,280,669	2,340,654	2,402,134	2,466,839	2,534,921	2,606,704	2,682,401	2,761,975	2,845,023	2,908,791	2,973,207
CY	38,692	40,317	41,953	43,609	45,302	47,042	48,836	50,687	52,598	54,570	55,629	56,701
LV	50,665	51,812	52,933	54,042	55,161	56,301	57,470	58,670	59,902	61,168	62,355	63,557
LT	71,646	73,775	75,888	78,003	80,153	82,354	84,616	86,945	89,344	91,814	93,596	95,400
LU	0	0	0	0	0	0	0	0	0	0	0	0
HU	0	0	0	0	0	0	0	0	0	0	0	0
MT	0	0	0	0	0	0	0	0	0	0	0	0
NL	0	0	0	0	0	0	0	0	0	0	0	0
AT	1,135,411	1,172,234	1,207,508	1,241,809	1,275,875	1,309,929	1,344,349	1,379,370	1,415,145	1,451,774	1,479,738	1,508,323
PL	714,684	741,060	767,387	793,642	819,745	845,629	871,262	896,650	921,836	946,882	963,465	979,777

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
PT	0	0	0	0	0	0	0	0	0	0	0	0
RO	291,894	299,713	307,434	315,129	322,934	330,911	339,102	347,526	356,197	365,114	372,203	379,375
SI	0	0	0	0	0	0	0	0	0	0	0	0
SK	0	0	0	0	0	0	0	0	0	0	0	0
FI	514,347	537,028	560,085	583,210	606,329	629,453	652,600	675,783	699,025	722,367	737,601	752,733
SE	0	0	0	0	0	0	0	0	0	0	0	0
UK	0	0	0	0	0	0	0	0	0	0	0	0

Table A9.14 Baseline – Cases reported – All businesses with 50-249 employees (compulsory measures)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	0	0	0	0	0	0	0	0	0	0	0	0
BG	0	0	0	0	0	0	0	0	0	0	0	0
CZ	0	0	0	0	0	0	0	0	0	0	0	0
DK	27	28	29	31	32	33	34	35	36	38	38	38
DE	354	360	365	370	376	381	387	392	398	403	403	403
EE	0	0	0	0	0	0	0	0	0	0	0	0
IE	3,332	3,426	3,519	3,613	3,706	3,799	3,893	3,986	4,080	4,173	4,173	4,173
EL	0	0	0	0	0	0	0	0	0	0	0	0
ES	0	0	0	0	0	0	0	0	0	0	0	0
FR	96,967	97,811	98,654	99,497	100,341	101,184	102,027	102,871	103,714	104,557	104,557	104,557
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	232	235	237	239	241	243	245	247	250	252	252	252
CY	0	0	0	0	0	0	0	0	0	0	0	0
LV	0	0	0	0	0	0	0	0	0	0	0	0
LT	29	29	30	30	31	31	31	32	32	33	33	33
LU	0	0	0	0	0	0	0	0	0	0	0	0

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
HU	0	0	0	0	0	0	0	0	0	0	0	0
MT	888	894	900	906	912	918	924	930	936	942	942	942
NL	13,512	13,652	13,792	13,933	14,073	14,213	14,353	14,494	14,634	14,774	14,774	14,774
AT	142	141	140	139	138	137	136	135	134	133	133	133
PL	700	700	700	700	700	701	701	701	701	701	701	701
PT	2,872	2,898	2,924	2,950	2,976	3,002	3,028	3,054	3,080	3,106	3,106	3,106
RO	0	0	0	0	0	0	0	0	0	0	0	0
SI	697	701	704	708	711	714	718	721	725	728	728	728
SK	2,660	2,694	2,728	2,762	2,796	2,830	2,864	2,898	2,932	2,966	2,966	2,966
FI	18	18	18	18	19	19	19	19	19	19	19	19
SE	14,824	14,926	15,027	15,129	15,231	15,333	15,435	15,537	15,639	15,741	15,741	15,741
UK	84,471	85,236	86,001	86,766	87,531	88,296	89,062	89,827	90,592	91,357	91,357	91,357

Table A9.15 Baseline – Cases reported – All businesses with 50-249 employees (voluntary measures)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	511	518	524	531	537	544	550	557	563	570	570	570
BG	512	515	519	522	525	529	532	535	539	542	542	542
CZ	782	785	788	791	795	798	801	804	808	811	811	811
DK	445	450	455	461	466	472	477	483	488	493	493	493
DE	7,885	7,885	7,885	7,886	7,886	7,886	7,887	7,887	7,887	7,888	7,888	7,888
EE	0	0	0	0	0	0	0	0	0	0	0	0
IE	0	0	0	0	0	0	0	0	0	0	0	0
EL	161	164	167	170	172	175	178	181	184	187	187	187
ES	2,182	2,199	2,215	2,232	2,248	2,264	2,281	2,297	2,313	2,330	2,330	2,330
FR	0	0	0	0	0	0	0	0	0	0	0	0
HR	0	0	0	0	0	0	0	0	0	0	0	0

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
IT	2,130	2,148	2,165	2,182	2,200	2,217	2,235	2,252	2,269	2,287	2,287	2,287
CY	65	67	68	69	71	72	73	75	76	77	77	77
LV	180	180	181	181	181	182	182	182	183	183	183	183
LT	262	264	266	269	271	273	275	278	280	282	282	282
LU	0	0	0	0	0	0	0	0	0	0	0	0
HU	0	0	0	0	0	0	0	0	0	0	0	0
MT	0	0	0	0	0	0	0	0	0	0	0	0
NL	0	0	0	0	0	0	0	0	0	0	0	0
AT	926	932	939	945	951	958	964	971	977	983	983	983
PL	2,216	2,237	2,258	2,279	2,300	2,321	2,342	2,363	2,384	2,405	2,405	2,405
PT	0	0	0	0	0	0	0	0	0	0	0	0
RO	1,415	1,423	1,432	1,440	1,448	1,456	1,465	1,473	1,481	1,489	1,489	1,489
SI	0	0	0	0	0	0	0	0	0	0	0	0
SK	0	0	0	0	0	0	0	0	0	0	0	0
FI	413	418	423	429	434	439	444	449	454	459	459	459
SE	0	0	0	0	0	0	0	0	0	0	0	0
UK	0	0	0	0	0	0	0	0	0	0	0	0

Table A9.16 Baseline - Retaliation – All businesses with 50-249 employees (compulsory measures)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	0	0	0	0	0	0	0	0	0	0	0	0
BG	0	0	0	0	0	0	0	0	0	0	0	0
CZ	0	0	0	0	0	0	0	0	0	0	0	0
DK	11	11	12	12	13	13	14	14	15	15	15	15
DE	142	144	146	148	150	153	155	157	159	161	161	161
EE	0	0	0	0	0	0	0	0	0	0	0	0

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
IE	833	856	880	903	927	950	973	997	1,020	1,043	1,043	1,043
EL	0	0	0	0	0	0	0	0	0	0	0	0
ES	0	0	0	0	0	0	0	0	0	0	0	0
FR	24,242	24,453	24,664	24,874	25,085	25,296	25,507	25,718	25,928	26,139	26,139	26,139
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	93	94	95	96	96	97	98	99	100	101	101	101
CY	0	0	0	0	0	0	0	0	0	0	0	0
LV	0	0	0	0	0	0	0	0	0	0	0	0
LT	15	15	15	15	15	16	16	16	16	16	16	16
LU	0	0	0	0	0	0	0	0	0	0	0	0
HU	0	0	0	0	0	0	0	0	0	0	0	0
MT	222	223	225	226	228	230	231	233	234	236	236	236
NL	6,756	6,826	6,896	6,966	7,036	7,107	7,177	7,247	7,317	7,387	7,387	7,387
AT	57	56	56	56	55	55	55	54	54	53	53	53
PL	175	175	175	175	175	175	175	175	175	175	175	175
PT	1,149	1,159	1,169	1,180	1,190	1,201	1,211	1,222	1,232	1,242	1,242	1,242
RO	0	0	0	0	0	0	0	0	0	0	0	0
SI	174	175	176	177	178	179	179	180	181	182	182	182
SK	665	673	682	690	699	707	716	724	733	741	741	741
FI	9	9	9	9	9	9	9	9	10	10	10	10
SE	3,706	3,731	3,757	3,782	3,808	3,833	3,859	3,884	3,910	3,935	3,935	3,935
UK	21,118	21,309	21,500	21,692	21,883	22,074	22,265	22,457	22,648	22,839	22,839	22,839

Table A9.17 Baseline - Retaliation – All businesses with 50-249 employees (voluntary measures)

2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
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	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	204	207	210	212	215	217	220	223	225	228	228	228
BG	205	206	207	209	210	211	213	214	215	217	217	217
CZ	313	314	315	317	318	319	320	322	323	324	324	324
DK	178	180	182	184	187	189	191	193	195	197	197	197
DE	3,154	3,154	3,154	3,154	3,154	3,155	3,155	3,155	3,155	3,155	3,155	3,155
EE	0	0	0	0	0	0	0	0	0	0	0	0
IE	0	0	0	0	0	0	0	0	0	0	0	0
EL	64	66	67	68	69	70	71	72	73	75	75	75
ES	1,091	1,099	1,108	1,116	1,124	1,132	1,140	1,149	1,157	1,165	1,165	1,165
FR	0	0	0	0	0	0	0	0	0	0	0	0
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	852	859	866	873	880	887	894	901	908	915	915	915
CY	33	33	34	35	35	36	37	37	38	39	39	39
LV	90	90	90	91	91	91	91	91	91	91	91	91
LT	131	132	133	134	135	137	138	139	140	141	141	141
LU	0	0	0	0	0	0	0	0	0	0	0	0
HU	0	0	0	0	0	0	0	0	0	0	0	0
MT	0	0	0	0	0	0	0	0	0	0	0	0
NL	0	0	0	0	0	0	0	0	0	0	0	0
AT	370	373	375	378	381	383	386	388	391	393	393	393
PL	554	559	565	570	575	580	585	591	596	601	601	601
PT	0	0	0	0	0	0	0	0	0	0	0	0
RO	566	569	573	576	579	583	586	589	592	596	596	596
SI	0	0	0	0	0	0	0	0	0	0	0	0
SK	0	0	0	0	0	0	0	0	0	0	0	0
FI	207	209	212	214	217	219	222	225	227	230	230	230
SE	0	0	0	0	0	0	0	0	0	0	0	0

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
UK	0	0	0	0	0	0	0	0	0	0	0	0

A9.2 Option 1

Table A9.18 Option 1 - All workers - All businesses with 50 - 249 workers - Total

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	511,116	517,627	524,139	530,650	537,161	543,673	550,184	556,695	563,207	569,718	569,718	569,718
BG	511,819	515,180	518,542	521,903	525,264	528,625	531,987	535,348	538,709	542,071	542,071	542,071
CZ	781,801	785,019	788,238	791,456	794,675	797,893	801,112	804,331	807,549	810,768	810,768	810,768
DK	455,407	461,308	467,209	473,110	479,011	484,912	490,813	496,714	502,615	508,516	508,516	508,516
DE	8,026,414	8,028,923	8,031,432	8,033,942	8,036,451	8,038,960	8,041,469	8,043,981	8,046,490	8,049,002	8,049,002	8,049,002
EE	144,827	145,151	145,473	145,796	146,118	146,441	146,763	147,086	147,408	147,732	147,732	147,732
IE	333,222	342,567	351,912	361,256	370,601	379,945	389,290	398,635	407,979	417,324	417,324	417,324
EL	161,089	163,920	166,751	169,581	172,412	175,243	178,074	180,904	183,735	186,566	186,566	186,566
ES	2,182,422	2,198,800	2,215,177	2,231,555	2,247,933	2,264,311	2,280,688	2,297,066	2,313,444	2,329,822	2,329,822	2,329,822
FR	4,848,373	4,890,538	4,932,704	4,974,869	5,017,035	5,059,200	5,101,366	5,143,531	5,185,697	5,227,862	5,227,862	5,227,862
HR	224,784	227,323	229,863	232,403	234,943	237,484	240,023	242,564	245,103	247,644	247,644	247,644
IT	2,176,737	2,194,571	2,212,405	2,230,239	2,248,073	2,265,907	2,283,741	2,301,574	2,319,408	2,337,242	2,337,242	2,337,242
CY	65,303	66,657	68,011	69,365	70,719	72,073	73,427	74,782	76,136	77,490	77,490	77,490
LV	180,143	180,458	180,773	181,089	181,404	181,720	182,035	182,351	182,666	182,982	182,982	182,982
LT	267,539	269,893	272,246	274,599	276,952	279,306	281,659	284,012	286,365	288,719	288,719	288,719
LU	73,091	74,437	75,784	77,131	78,478	79,825	81,171	82,518	83,865	85,212	85,212	85,212
HU	517,900	523,622	529,345	535,067	540,789	546,511	552,233	557,956	563,677	569,400	569,400	569,400
MT	44,392	44,694	44,996	45,298	45,599	45,901	46,203	46,505	46,807	47,109	47,109	47,109
NL	1,351,206	1,365,227	1,379,248	1,393,269	1,407,290	1,421,310	1,435,331	1,449,352	1,463,372	1,477,393	1,477,393	1,477,393
AT	954,338	960,520	966,702	972,884	979,066	985,248	991,430	997,612	1,003,794	1,009,976	1,009,976	1,009,976
PL	2,286,042	2,307,026	2,328,011	2,348,995	2,369,980	2,390,964	2,411,949	2,432,934	2,453,919	2,474,904	2,474,904	2,474,904

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
PT	638,137	643,922	649,707	655,493	661,278	667,064	672,849	678,635	684,420	690,205	690,205	690,205
RO	1,415,242	1,423,482	1,431,723	1,439,964	1,448,204	1,456,445	1,464,685	1,472,928	1,481,168	1,489,411	1,489,411	1,489,411
SI	139,432	140,122	140,812	141,501	142,191	142,881	143,570	144,260	144,950	145,639	145,639	145,639
SK	295,550	299,322	303,094	306,867	310,639	314,411	318,183	321,956	325,728	329,500	329,500	329,500
FI	420,367	425,560	430,754	435,947	441,140	446,334	451,527	456,721	461,914	467,107	467,107	467,107
SE	741,186	746,280	751,374	756,469	761,563	766,658	771,752	776,846	781,941	787,035	787,035	787,035
UK	4,223,543	4,261,799	4,300,055	4,338,312	4,376,568	4,414,824	4,453,080	4,491,337	4,529,593	4,567,849	4,567,849	4,567,849

Table A9.19 Option 1 – Number of employers - Private sector – All businesses with 50 - 249 employees

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	5,011	5,075	5,138	5,202	5,266	5,330	5,394	5,458	5,521	5,585	5,585	5,585
BG	5,250	5,285	5,319	5,354	5,388	5,423	5,457	5,492	5,526	5,561	5,561	5,561
CZ	7,598	7,629	7,660	7,691	7,723	7,754	7,785	7,817	7,848	7,879	7,879	7,879
DK	4,651	4,711	4,771	4,832	4,892	4,952	5,012	5,073	5,133	5,193	5,193	5,193
DE	81,456	81,482	81,507	81,533	81,558	81,584	81,609	81,635	81,660	81,686	81,686	81,686
EE	1,565	1,569	1,572	1,576	1,579	1,583	1,586	1,590	1,593	1,597	1,597	1,597
IE	3,450	3,547	3,644	3,740	3,837	3,934	4,031	4,127	4,224	4,321	4,321	4,321
EL	1,714	1,744	1,774	1,804	1,834	1,865	1,895	1,925	1,955	1,985	1,985	1,985
ES	22,126	22,292	22,458	22,624	22,790	22,956	23,122	23,288	23,454	23,620	23,620	23,620
FR	30,012	30,273	30,534	30,795	31,056	31,317	31,578	31,839	32,100	32,361	32,361	32,361
HR	2,131	2,155	2,179	2,203	2,227	2,251	2,276	2,300	2,324	2,348	2,348	2,348
IT	22,553	22,738	22,923	23,107	23,292	23,477	23,662	23,846	24,031	24,216	24,216	24,216
CY	663	676	690	704	718	731	745	759	773	786	786	786
LV	1,905	1,908	1,912	1,915	1,918	1,922	1,925	1,928	1,932	1,935	1,935	1,935
LT	2,781	2,805	2,829	2,854	2,878	2,903	2,927	2,952	2,976	3,001	3,001	3,001
LU	729	743	756	770	783	797	810	824	837	850	850	850

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
HU	5,220	5,278	5,336	5,394	5,451	5,509	5,567	5,624	5,682	5,740	5,740	5,740
MT	448	451	454	457	460	463	466	469	472	475	475	475
NL	11,521	11,641	11,760	11,880	12,000	12,119	12,239	12,358	12,478	12,597	12,597	12,597
AT	9,560	9,622	9,684	9,745	9,807	9,869	9,931	9,993	10,055	10,117	10,117	10,117
PL	22,007	22,209	22,411	22,613	22,815	23,017	23,219	23,421	23,623	23,825	23,825	23,825
PT	6,470	6,528	6,587	6,645	6,704	6,763	6,821	6,880	6,939	6,997	6,997	6,997
RO	14,000	14,081	14,163	14,244	14,326	14,407	14,489	14,570	14,652	14,733	14,733	14,733
SI	1,354	1,361	1,367	1,374	1,381	1,388	1,394	1,401	1,408	1,414	1,414	1,414
SK	2,845	2,882	2,918	2,954	2,991	3,027	3,063	3,099	3,136	3,172	3,172	3,172
FI	4,306	4,359	4,413	4,466	4,519	4,572	4,625	4,679	4,732	4,785	4,785	4,785
SE	6,812	6,859	6,906	6,953	7,000	7,047	7,093	7,140	7,187	7,234	7,234	7,234
UK	39,132	39,486	39,841	40,195	40,550	40,904	41,259	41,613	41,967	42,322	42,322	42,322

Table A9.20 Option 1 - Number of workers protected – All businesses with 50-249 employees

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	0	0	0	0	0	0	0	0	0	0	0	0
BG	0	0	0	0	0	0	0	0	0	0	0	0
CZ	0	0	0	0	0	0	0	0	0	0	0	0
DK	10,820	11,289	11,758	12,227	12,696	13,165	13,634	14,103	14,571	15,040	15,040	15,040
DE	141,648	143,825	146,003	148,180	150,358	152,536	154,713	156,891	159,069	161,246	161,246	161,246
EE	144,827	145,151	145,473	145,796	146,118	146,441	146,763	147,086	147,408	147,732	147,732	147,732
IE	333,222	342,567	351,912	361,256	370,601	379,945	389,290	398,635	407,979	417,324	417,324	417,324
EL	0	0	0	0	0	0	0	0	0	0	0	0
ES	0	0	0	0	0	0	0	0	0	0	0	0
FR	4,848,373	4,890,538	4,932,704	4,974,869	5,017,035	5,059,200	5,101,366	5,143,531	5,185,697	5,227,862	5,227,862	5,227,862
HR	202,305	204,591	206,876	209,163	211,449	213,735	216,021	218,307	220,593	222,879	222,879	222,879

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
IT	46,489	46,916	47,344	47,771	48,199	48,627	49,054	49,482	49,909	50,337	50,337	50,337
CY	0	0	0	0	0	0	0	0	0	0	0	0
LV	0	0	0	0	0	0	0	0	0	0	0	0
LT	5,818	5,898	5,977	6,057	6,137	6,216	6,296	6,375	6,455	6,535	6,535	6,535
LU	65,782	66,994	68,206	69,418	70,630	71,842	73,054	74,266	75,479	76,691	76,691	76,691
HU	517,900	523,622	529,345	535,067	540,789	546,511	552,233	557,956	563,677	569,400	569,400	569,400
MT	44,392	44,694	44,996	45,298	45,599	45,901	46,203	46,505	46,807	47,109	47,109	47,109
NL	1,351,206	1,365,227	1,379,248	1,393,269	1,407,290	1,421,310	1,435,331	1,449,352	1,463,372	1,477,393	1,477,393	1,477,393
AT	28,417	28,225	28,034	27,843	27,651	27,460	27,269	27,077	26,886	26,695	26,695	26,695
PL	69,966	69,984	70,001	70,019	70,037	70,054	70,072	70,090	70,107	70,125	70,125	70,125
PT	574,323	579,530	584,737	589,944	595,150	600,357	605,564	610,771	615,978	621,185	621,185	621,185
RO	0	0	0	0	0	0	0	0	0	0	0	0
SI	139,432	140,122	140,812	141,501	142,191	142,881	143,570	144,260	144,950	145,639	145,639	145,639
SK	265,995	269,390	272,785	276,180	279,575	282,970	286,365	289,760	293,155	296,550	296,550	296,550
FI	7,236	7,283	7,329	7,375	7,421	7,467	7,513	7,559	7,605	7,651	7,651	7,651
SE	741,186	746,280	751,374	756,469	761,563	766,658	771,752	776,846	781,941	787,035	787,035	787,035
UK	4,223,543	4,261,799	4,300,055	4,338,312	4,376,568	4,414,824	4,453,080	4,491,337	4,529,593	4,567,849	4,567,849	4,567,849

Table A9.21 Option 1 - Employers covered – All businesses 50-249 employees

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	0	0	0	0	0	0	0	0	0	0	0	0
BG	0	0	0	0	0	0	0	0	0	0	0	0
CZ	0	0	0	0	0	0	0	0	0	0	0	0
DK	111	115	120	125	130	134	139	144	149	154	154	154
DE	1,438	1,460	1,482	1,504	1,526	1,548	1,570	1,592	1,614	1,636	1,636	1,636
EE	1,565	1,569	1,572	1,576	1,579	1,583	1,586	1,590	1,593	1,597	1,597	1,597
IE	3,450	3,547	3,644	3,740	3,837	3,934	4,031	4,127	4,224	4,321	4,321	4,321

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
EL	0	0	0	0	0	0	0	0	0	0	0	0
ES	0	0	0	0	0	0	0	0	0	0	0	0
FR	30,012	30,273	30,534	30,795	31,056	31,317	31,578	31,839	32,100	32,361	32,361	32,361
HR	1,918	1,940	1,961	1,983	2,005	2,026	2,048	2,070	2,091	2,113	2,113	2,113
IT	482	486	491	495	499	504	508	513	517	522	522	522
CY	0	0	0	0	0	0	0	0	0	0	0	0
LV	0	0	0	0	0	0	0	0	0	0	0	0
LT	60	61	62	63	64	65	65	66	67	68	68	68
LU	657	669	681	693	705	717	729	741	753	765	765	765
HU	5,220	5,278	5,336	5,394	5,451	5,509	5,567	5,624	5,682	5,740	5,740	5,740
MT	448	451	454	457	460	463	466	469	472	475	475	475
NL	11,521	11,641	11,760	11,880	12,000	12,119	12,239	12,358	12,478	12,597	12,597	12,597
AT	285	283	281	279	277	275	273	271	269	267	267	267
PL	674	674	674	674	674	674	675	675	675	675	675	675
PT	5,823	5,875	5,928	5,981	6,034	6,087	6,139	6,192	6,245	6,298	6,298	6,298
RO	0	0	0	0	0	0	0	0	0	0	0	0
SI	1,354	1,361	1,367	1,374	1,381	1,388	1,394	1,401	1,408	1,414	1,414	1,414
SK	2,561	2,593	2,626	2,659	2,691	2,724	2,757	2,790	2,822	2,855	2,855	2,855
FI	74	75	75	76	76	76	77	77	78	78	78	78
SE	6,812	6,859	6,906	6,953	7,000	7,047	7,093	7,140	7,187	7,234	7,234	7,234
UK	39,132	39,486	39,841	40,195	40,550	40,904	41,259	41,613	41,967	42,322	42,322	42,322

Table A9.22 Option 1 - One-off costs – All businesses 50-249 employees

			Reporting channels	
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	One-off cost - total new legislation	Cost to interpret new legislation	One-off cost - internal reporting channel	One-off cost - external reporting channel - internal effort	One-off cost - external reporting channel - payment to provider	Develop training
BE	1,590,413	426,134	213,067	177,556	63,432	710,224
BG	244,688	49,850	24,925	20,771	66,060	83,083
CZ	706,253	170,481	85,241	71,034	95,362	284,136
DK	1,534,744	412,269	206,134	171,779	57,448	687,114
DE	21,048,052	5,594,728	2,797,364	2,331,136	1,000,278	9,324,546
EE	0	0	0	0	0	0
IE	0	0	0	0	0	0
EL	217,995	54,752	27,376	22,813	21,801	91,253
ES	3,931,336	1,019,355	509,678	424,731	278,647	1,698,925
FR	0	0	0	0	0	0
HR	0	0	0	0	0	0
IT	5,019,864	1,323,270	661,635	551,363	278,146	2,205,450
CY	90,565	22,914	11,457	9,548	8,456	38,190
LV	133,801	30,683	15,341	12,785	23,854	51,138
LT	188,157	42,938	21,469	17,891	34,296	71,563
LU	0	0	0	0	0	0
HU	0	0	0	0	0	0
MT	0	0	0	0	0	0
NL	0	0	0	0	0	0
AT	2,473,033	657,571	328,786	273,988	116,736	1,095,952

	Reporting channels						
	One-off cost - total new legislation	Cost to interpret internal reporting channel	One-off cost - internal reporting channel	One-off cost - external reporting channel - internal effort	One-off cost - external reporting channel - payment to provider	Develop training	
PL	1,700,752	399,505	199,752	166,460	269,194		665,841
PT	0	0	0	0	0		0
RO	770,940	166,026	83,013	69,178	176,013		276,710
SI	0	0	0	0	0		0
SK	0	0	0	0	0		0
FI	1,157,455	308,064	154,032	128,360	53,559		513,440
SE	0	0	0	0	0		0
UK	0	0	0	0	0		0
	40,808,049						

Table A9.23 Option 1 - Recurring cost of reporting channels – All businesses with 50-249 employees (internal reporting channels) – compulsory measures

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	0	0	0	0	0	0	0	0	0	0	0	0
BG	0	0	0	0	0	0	0	0	0	0	0	0
CZ	0	0	0	0	0	0	0	0	0	0	0	0
DK	25,563	27,126	28,720	30,361	32,062	33,831	35,674	37,593	39,589	41,665	42,497	43,358
DE	262,933	269,343	276,013	282,932	290,055	297,326	304,701	312,156	319,682	327,284	330,508	333,746
EE	0	0	0	0	0	0	0	0	0	0	0	0
IE	1,193,909	1,265,900	1,337,863	1,410,880	1,486,602	1,566,182	1,650,211	1,738,866	1,832,077	1,929,492	1,987,751	2,045,990
EL	0	0	0	0	0	0	0	0	0	0	0	0
ES	0	0	0	0	0	0	0	0	0	0	0	0

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
FR	40,955,532	42,454,788	43,948,846	45,443,625	46,960,712	48,516,333	50,119,511	51,773,962	53,480,466	55,237,624	56,597,819	57,960,105
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	14,539	14,947	15,355	15,774	16,214	16,678	17,166	17,681	18,222	18,787	19,208	19,633
CY	0	0	0	0	0	0	0	0	0	0	0	0
LV	0	0	0	0	0	0	0	0	0	0	0	0
LT	4,778	4,944	5,111	5,278	5,449	5,624	5,804	5,990	6,181	6,379	6,502	6,628
LU	0	0	0	0	0	0	0	0	0	0	0	0
HU	0	0	0	0	0	0	0	0	0	0	0	0
MT	139,506	143,205	146,854	150,490	154,177	157,945	161,813	165,791	169,885	174,095	177,475	180,894
NL	10,870,702	11,314,540	11,755,182	12,192,981	12,633,914	13,080,106	13,531,543	13,988,907	14,452,353	14,921,854	15,262,499	15,603,306
AT	139,921	142,939	145,696	148,269	150,748	153,163	155,558	157,961	160,388	162,848	165,985	169,191
PL	439,742	455,889	472,003	488,069	504,037	519,866	535,537	551,054	566,444	581,745	591,933	601,955
PT	8,578	8,528	8,441	8,327	8,199	8,068	7,940	7,818	7,702	7,593	7,753	7,930
RO	0	0	0	0	0	0	0	0	0	0	0	0
SI	143,292	148,054	152,610	156,939	161,152	165,311	169,455	173,622	177,842	182,143	185,888	189,740
SK	396,188	416,130	436,279	456,352	476,299	496,099	515,743	535,231	554,582	573,834	587,039	599,969
FI	0	0	0	0	0	0	0	0	0	0	0	0
SE	6,713,281	6,958,128	7,209,912	7,468,277	7,732,110	8,000,076	8,270,966	8,543,880	8,818,270	9,093,903	9,316,287	9,537,631
UK	26,650,217	27,605,692	28,626,066	29,702,358	30,822,642	31,976,090	33,154,759	34,353,709	35,570,964	36,806,798	37,770,625	38,743,367

Table A9.24 Option 1 - Recurring cost of reporting channels – All businesses with 50-249 employees (external reporting channels - fees) – compulsory measures

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	0	0	0	0	0	0	0	0	0	0	0	0
BG	0	0	0	0	0	0	0	0	0	0	0	0
CZ	0	0	0	0	0	0	0	0	0	0	0	0
DK	2,029	2,117	2,205	2,293	2,380	2,468	2,556	2,644	2,732	2,820	2,820	2,820

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
DE	26,559	26,967	27,376	27,784	28,192	28,600	29,009	29,417	29,825	30,234	30,234	30,234
EE	0	0	0	0	0	0	0	0	0	0	0	0
IE	65,456	67,206	68,955	70,705	72,455	74,205	75,955	77,705	79,455	81,205	81,205	81,205
EL	0	0	0	0	0	0	0	0	0	0	0	0
ES	0	0	0	0	0	0	0	0	0	0	0	0
FR	1,917,394	1,933,484	1,949,573	1,965,663	1,981,753	1,997,842	2,013,932	2,030,022	2,046,111	2,062,201	2,062,201	2,062,201
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	8,717	8,797	8,877	8,957	9,037	9,117	9,198	9,278	9,358	9,438	9,438	9,438
CY	0	0	0	0	0	0	0	0	0	0	0	0
LV	0	0	0	0	0	0	0	0	0	0	0	0
LT	1,091	1,106	1,121	1,136	1,151	1,166	1,180	1,195	1,210	1,225	1,225	1,225
LU	0	0	0	0	0	0	0	0	0	0	0	0
HU	0	0	0	0	0	0	0	0	0	0	0	0
MT	17,614	17,712	17,810	17,908	18,006	18,103	18,201	18,299	18,397	18,494	18,494	18,494
NL	528,217	533,286	538,355	543,424	548,493	553,563	558,632	563,701	568,770	573,839	573,839	573,839
AT	14,263	14,210	14,157	14,104	14,052	13,999	13,946	13,893	13,840	13,787	13,787	13,787
PL	852,213	860,123	868,033	875,943	883,853	891,763	899,673	907,583	915,494	923,404	923,404	923,404
PT	2,087	2,033	1,979	1,924	1,870	1,816	1,762	1,708	1,653	1,599	1,599	1,599
RO	0	0	0	0	0	0	0	0	0	0	0	0
SI	29,484	29,593	29,702	29,810	29,919	30,028	30,137	30,245	30,354	30,463	30,463	30,463
SK	63,492	64,205	64,918	65,630	66,343	67,056	67,769	68,482	69,195	69,908	69,908	69,908
FI	1,357	1,365	1,374	1,383	1,391	1,400	1,409	1,417	1,426	1,435	1,435	1,435
SE	294,442	296,262	298,082	299,902	301,723	303,543	305,363	307,183	309,003	310,823	310,823	310,823
UK	1,663,559	1,677,417	1,691,276	1,705,134	1,718,992	1,732,851	1,746,709	1,760,567	1,774,426	1,788,284	1,788,284	1,788,284

Table A9.25 Option 1 - Recurring cost of reporting channels – All businesses with 50-249 employees (external reporting channels – internal costs) – compulsory measures

2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
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	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	0	0	0	0	0	0	0	0	0	0	0	0
BG	0	0	0	0	0	0	0	0	0	0	0	0
CZ	0	0	0	0	0	0	0	0	0	0	0	0
DK	7,953	8,439	8,935	9,446	9,975	10,525	11,099	11,696	12,317	12,963	13,221	13,489
DE	81,801	83,796	85,871	88,023	90,239	92,501	94,796	97,115	99,457	101,822	102,825	103,832
EE	0	0	0	0	0	0	0	0	0	0	0	0
IE	371,438	393,836	416,224	438,940	462,498	487,257	513,399	540,980	569,980	600,286	618,411	636,530
EL	0	0	0	0	0	0	0	0	0	0	0	0
ES	0	0	0	0	0	0	0	0	0	0	0	0
FR	12,741,721	13,208,156	13,672,974	14,138,017	14,609,999	15,093,970	15,592,737	16,107,455	16,638,367	17,185,038	17,608,210	18,032,033
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	4,523	4,650	4,777	4,907	5,044	5,189	5,341	5,501	5,669	5,845	5,976	6,108
CY	0	0	0	0	0	0	0	0	0	0	0	0
LV	0	0	0	0	0	0	0	0	0	0	0	0
LT	1,486	1,538	1,590	1,642	1,695	1,750	1,806	1,863	1,923	1,984	2,023	2,062
LU	0	0	0	0	0	0	0	0	0	0	0	0
HU	0	0	0	0	0	0	0	0	0	0	0	0
MT	43,402	44,553	45,688	46,819	47,966	49,138	50,342	51,579	52,853	54,163	55,214	56,278
NL	3,381,996	3,520,079	3,657,168	3,793,372	3,930,551	4,069,366	4,209,813	4,352,105	4,496,288	4,642,355	4,748,333	4,854,362
AT	43,531	44,470	45,328	46,128	46,899	47,651	48,396	49,144	49,898	50,664	51,640	52,637
PL	136,809	141,832	146,845	151,844	156,811	161,736	166,611	171,439	176,227	180,987	184,157	187,275
PT	2,669	2,653	2,626	2,591	2,551	2,510	2,470	2,432	2,396	2,362	2,412	2,467
RO	0	0	0	0	0	0	0	0	0	0	0	0
SI	44,580	46,061	47,479	48,825	50,136	51,430	52,719	54,016	55,329	56,667	57,832	59,030
SK	123,259	129,463	135,731	141,976	148,182	154,342	160,453	166,516	172,537	178,526	182,634	186,657
FI	0	0	0	0	0	0	0	0	0	0	0	0
SE	2,088,576	2,164,751	2,243,084	2,323,464	2,405,545	2,488,913	2,573,190	2,658,096	2,743,462	2,829,214	2,898,400	2,967,263

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
UK	8,291,179	8,588,437	8,905,887	9,240,734	9,589,266	9,948,117	10,314,814	10,687,821	11,066,522	11,451,004	11,750,861	12,053,492

Table A9.26 Option 1 - Recurring cost of reporting channels – All businesses with 50-249 employees (internal reporting channels) – voluntary measures

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	450,804	465,721	481,317	497,638	514,747	532,659	551,345	570,584	590,384	610,763	624,611	638,787
BG	50,670	52,066	53,446	54,824	56,222	57,651	59,119	60,629	62,184	63,784	65,022	66,275
CZ	179,423	187,956	196,566	205,158	213,739	222,318	230,893	239,461	248,018	256,567	264,068	271,517
DK	420,135	432,525	444,986	457,766	471,045	484,922	499,437	514,595	530,390	546,816	557,731	569,027
DE	5,854,439	5,906,614	5,962,855	6,022,755	6,085,215	6,148,958	6,213,049	6,276,975	6,340,586	6,403,966	6,467,036	6,530,407
EE	0	0	0	0	0	0	0	0	0	0	0	0
IE	0	0	0	0	0	0	0	0	0	0	0	0
EL	51,468	55,136	58,659	62,054	65,392	68,725	72,079	75,466	78,894	82,370	84,623	86,885
ES	1,045,926	1,077,282	1,106,275	1,133,692	1,160,675	1,188,115	1,216,628	1,246,642	1,278,496	1,312,385	1,338,881	1,366,378
FR	0	0	0	0	0	0	0	0	0	0	0	0
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	1,332,471	1,368,401	1,404,393	1,441,280	1,480,103	1,520,952	1,564,022	1,609,440	1,657,185	1,707,014	1,745,275	1,783,924
CY	23,215	24,190	25,172	26,165	27,181	28,225	29,301	30,412	31,559	32,742	33,378	34,021
LV	30,399	31,087	31,760	32,425	33,096	33,781	34,482	35,202	35,941	36,701	37,413	38,134
LT	42,988	44,265	45,533	46,802	48,092	49,412	50,769	52,167	53,606	55,088	56,158	57,240
LU	0	0	0	0	0	0	0	0	0	0	0	0
HU	0	0	0	0	0	0	0	0	0	0	0	0
MT	0	0	0	0	0	0	0	0	0	0	0	0
NL	0	0	0	0	0	0	0	0	0	0	0	0
AT	681,247	703,340	724,505	745,085	765,525	785,957	806,609	827,622	849,087	871,065	887,843	904,994
PL	428,811	444,636	460,432	476,185	491,847	507,377	522,757	537,990	553,101	568,129	578,079	587,866
PT	0	0	0	0	0	0	0	0	0	0	0	0

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
RO	175,136	179,828	184,460	189,077	193,760	198,547	203,461	208,516	213,718	219,069	223,322	227,625
SI	0	0	0	0	0	0	0	0	0	0	0	0
SK	0	0	0	0	0	0	0	0	0	0	0	0
FI	308,608	322,217	336,051	349,926	363,798	377,672	391,560	405,470	419,415	433,420	442,560	451,640
SE	0	0	0	0	0	0	0	0	0	0	0	0
UK	0	0	0	0	0	0	0	0	0	0	0	0

Table A9.27 Option 1 - Recurring cost of reporting channels – All businesses with 50-249 employees (external reporting channels - fees) – voluntary measures

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	38,334	38,822	39,310	39,799	40,287	40,775	41,264	41,752	42,240	42,729	42,729	42,729
BG	38,386	38,639	38,891	39,143	39,395	39,647	39,899	40,151	40,403	40,655	40,655	40,655
CZ	58,635	58,876	59,118	59,359	59,601	59,842	60,083	60,325	60,566	60,808	60,808	60,808
DK	33,344	33,751	34,159	34,566	34,974	35,381	35,788	36,196	36,603	37,011	37,011	37,011
DE	591,357	591,382	591,407	591,432	591,457	591,482	591,507	591,532	591,557	591,582	591,582	591,582
EE	0	0	0	0	0	0	0	0	0	0	0	0
IE	0	0	0	0	0	0	0	0	0	0	0	0
EL	12,082	12,294	12,506	12,719	12,931	13,143	13,356	13,568	13,780	13,992	13,992	13,992
ES	163,682	164,910	166,138	167,367	168,595	169,823	171,052	172,280	173,508	174,737	174,737	174,737
FR	0	0	0	0	0	0	0	0	0	0	0	0
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	159,769	161,074	162,380	163,685	164,991	166,296	167,601	168,907	170,212	171,518	171,518	171,518
CY	4,898	4,999	5,101	5,202	5,304	5,405	5,507	5,609	5,710	5,812	5,812	5,812
LV	13,511	13,534	13,558	13,582	13,605	13,629	13,653	13,676	13,700	13,724	13,724	13,724
LT	19,629	19,800	19,970	20,141	20,311	20,482	20,652	20,823	20,993	21,164	21,164	21,164
LU	0	0	0	0	0	0	0	0	0	0	0	0
HU	0	0	0	0	0	0	0	0	0	0	0	0

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
MT	0	0	0	0	0	0	0	0	0	0	0	0
NL	0	0	0	0	0	0	0	0	0	0	0	0
AT	69,444	69,922	70,400	70,878	71,356	71,834	72,312	72,790	73,268	73,746	73,746	73,746
PL	166,206	167,778	169,351	170,923	172,496	174,068	175,641	177,213	178,786	180,358	180,358	180,358
PT	0	0	0	0	0	0	0	0	0	0	0	0
RO	106,143	106,761	107,379	107,997	108,615	109,233	109,851	110,470	111,088	111,706	111,706	111,706
SI	0	0	0	0	0	0	0	0	0	0	0	0
SK	0	0	0	0	0	0	0	0	0	0	0	0
FI	30,985	31,371	31,757	32,143	32,529	32,915	33,301	33,687	34,073	34,459	34,459	34,459
SE	0	0	0	0	0	0	0	0	0	0	0	0
UK	0	0	0	0	0	0	0	0	0	0	0	0

Table A9.28 Option 1 - Recurring cost of reporting channels – All businesses with 50-249 employees (external reporting channels – internal costs) – voluntary measures

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	140,250	144,891	149,743	154,821	160,144	165,716	171,529	177,515	183,675	190,015	194,323	198,734
BG	15,764	16,198	16,628	17,056	17,491	17,936	18,393	18,862	19,346	19,844	20,229	20,619
CZ	55,821	58,475	61,154	63,827	66,497	69,166	71,834	74,499	77,161	79,821	82,154	84,472
DK	130,709	134,563	138,440	142,416	146,547	150,865	155,380	160,096	165,010	170,121	173,516	177,031
DE	1,821,381	1,837,613	1,855,111	1,873,746	1,893,178	1,913,009	1,932,949	1,952,837	1,972,627	1,992,345	2,011,967	2,031,682
EE	0	0	0	0	0	0	0	0	0	0	0	0
IE	0	0	0	0	0	0	0	0	0	0	0	0
EL	16,012	17,153	18,250	19,306	20,344	21,381	22,425	23,478	24,545	25,626	26,327	27,031
ES	325,399	335,154	344,174	352,704	361,099	369,636	378,507	387,844	397,754	408,297	416,541	425,095
FR	0	0	0	0	0	0	0	0	0	0	0	0
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	414,546	425,725	436,922	448,398	460,477	473,185	486,585	500,715	515,569	531,071	542,974	554,999

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
CY	7,222	7,526	7,831	8,140	8,456	8,781	9,116	9,462	9,818	10,186	10,384	10,584
LV	9,458	9,672	9,881	10,088	10,297	10,510	10,728	10,952	11,182	11,418	11,640	11,864
LT	13,374	13,771	14,166	14,561	14,962	15,373	15,795	16,230	16,678	17,139	17,471	17,808
LU	0	0	0	0	0	0	0	0	0	0	0	0
HU	0	0	0	0	0	0	0	0	0	0	0	0
MT	0	0	0	0	0	0	0	0	0	0	0	0
NL	0	0	0	0	0	0	0	0	0	0	0	0
AT	211,943	218,817	225,402	231,804	238,163	244,520	250,945	257,482	264,160	270,998	276,218	281,554
PL	133,408	138,331	143,246	148,147	153,019	157,851	162,636	167,375	172,076	176,751	179,847	182,892
PT	0	0	0	0	0	0	0	0	0	0	0	0
RO	54,487	55,947	57,388	58,824	60,281	61,770	63,299	64,872	66,490	68,155	69,478	70,817
SI	0	0	0	0	0	0	0	0	0	0	0	0
SK	0	0	0	0	0	0	0	0	0	0	0	0
FI	96,011	100,245	104,549	108,866	113,181	117,498	121,819	126,146	130,485	134,842	137,685	140,510
SE	0	0	0	0	0	0	0	0	0	0	0	0
UK	0	0	0	0	0	0	0	0	0	0	0	0

Table A9.29 Option 1 - Recurring cost of training delivery – all businesses with 50-249 employees – compulsory measures

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	0	0	0	0	0	0	0	0	0	0	0	0

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BG	0	0	0	0	0	0	0	0	0	0	0	0
CZ	0	0	0	0	0	0	0	0	0	0	0	0
DK	56,806	60,280	63,822	67,468	71,248	75,180	79,275	83,540	87,977	92,589	94,437	96,350
DE	584,296	598,541	613,363	628,738	644,567	660,724	677,114	693,680	710,405	727,298	734,461	741,658
EE	394,655	412,982	430,728	447,702	463,979	479,678	494,889	509,724	524,285	538,707	551,689	564,456
IE	3,798,735	4,032,924	4,267,332	4,505,391	4,752,370	5,011,967	5,286,091	5,575,331	5,879,486	6,197,442	6,384,567	6,571,628
EL	0	0	0	0	0	0	0	0	0	0	0	0
ES	0	0	0	0	0	0	0	0	0	0	0	0
FR	64,725,778	67,115,510	69,498,110	71,882,905	74,304,029	76,787,168	79,346,634	81,988,346	84,713,581	87,520,164	89,675,300	91,833,746
HR	505,764	522,140	538,455	554,840	571,524	588,626	606,215	624,339	643,017	662,262	675,120	688,129
IT	323,096	332,146	341,224	350,531	360,321	370,618	381,470	392,909	404,931	417,478	426,836	436,288
CY	0	0	0	0	0	0	0	0	0	0	0	0
LV	0	0	0	0	0	0	0	0	0	0	0	0
LT	10,618	10,987	11,357	11,729	12,108	12,497	12,897	13,310	13,736	14,175	14,450	14,728
LU	601,901	633,799	664,680	694,756	724,516	754,343	784,476	815,041	846,117	877,747	895,791	913,852
HU	1,611,963	1,658,155	1,705,489	1,754,135	1,804,239	1,855,946	1,909,428	1,964,882	2,022,044	2,081,145	2,121,102	2,162,617
MT	219,739	225,846	231,886	237,915	244,036	250,296	256,726	263,341	270,152	277,159	282,540	287,984
NL	11,586,592	12,068,974	12,548,492	13,025,502	13,506,371	13,993,366	14,486,470	14,986,413	15,493,360	16,007,281	16,372,705	16,738,302
AT	232,306	236,596	240,420	243,906	247,208	250,373	253,475	256,558	259,647	262,758	267,819	272,993
PL	150,427	154,556	158,600	162,559	166,417	170,163	173,795	177,317	180,740	184,078	187,302	190,473
PT	1,967,056	2,026,144	2,078,814	2,127,207	2,174,370	2,222,794	2,274,321	2,330,334	2,391,308	2,457,852	2,509,498	2,566,829
RO	0	0	0	0	0	0	0	0	0	0	0	0
SI	564,701	584,197	602,920	620,787	638,230	655,493	672,733	690,096	707,703	725,669	740,588	755,933
SK	1,037,379	1,091,248	1,145,783	1,200,237	1,254,470	1,308,429	1,362,077	1,415,412	1,468,485	1,521,384	1,556,394	1,590,675
FI	30,031	31,167	32,313	33,452	34,580	35,697	36,807	37,908	39,004	40,096	40,942	41,782
SE	10,561,896	10,954,636	11,358,740	11,773,658	12,197,652	12,628,618	13,064,654	13,504,338	13,946,800	14,391,669	14,743,606	15,093,896
UK	42,288,225	43,835,957	45,488,468	47,231,654	49,046,676	50,916,391	52,828,203	54,774,268	56,751,451	58,760,200	60,298,902	61,851,836

Table A9.30 Option 1 - Recurring cost of training delivery – all businesses with 50-249 employees – voluntary measures

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	1,502,681	1,552,402	1,604,390	1,658,794	1,715,824	1,775,531	1,837,816	1,901,946	1,967,945	2,035,876	2,082,036	2,129,290
BG	168,900	173,553	178,154	182,745	187,405	192,170	197,064	202,098	207,281	212,613	216,741	220,917
CZ	598,078	626,521	655,221	683,859	712,463	741,060	769,645	798,203	826,727	855,225	880,226	905,055
DK	1,400,449	1,441,750	1,483,288	1,525,886	1,570,149	1,616,408	1,664,790	1,715,315	1,767,967	1,822,721	1,859,103	1,896,756
DE	19,514,797	19,688,713	19,876,184	20,075,850	20,284,050	20,496,528	20,710,165	20,923,248	21,135,286	21,346,553	21,556,787	21,768,024
EE	0	0	0	0	0	0	0	0	0	0	0	0
IE	0	0	0	0	0	0	0	0	0	0	0	0
EL	171,560	183,786	195,531	206,848	217,974	229,083	240,264	251,555	262,980	274,567	282,075	289,617
ES	3,486,419	3,590,938	3,687,583	3,778,972	3,868,915	3,960,385	4,055,428	4,155,474	4,261,653	4,374,615	4,462,935	4,554,593
FR	0	0	0	0	0	0	0	0	0	0	0	0
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	4,441,569	4,561,337	4,681,309	4,804,268	4,933,678	5,069,841	5,213,407	5,364,802	5,523,950	5,690,046	5,817,582	5,946,413
CY	77,384	80,635	83,906	87,217	90,604	94,084	97,672	101,374	105,196	109,140	111,259	113,402
LV	101,331	103,624	105,865	108,083	110,321	112,603	114,940	117,339	119,804	122,335	124,710	127,114
LT	143,293	147,550	151,776	156,005	160,305	164,707	169,232	173,889	178,688	183,627	187,192	190,799
LU	0	0	0	0	0	0	0	0	0	0	0	0
HU	0	0	0	0	0	0	0	0	0	0	0	0
MT	0	0	0	0	0	0	0	0	0	0	0	0
NL	0	0	0	0	0	0	0	0	0	0	0	0
AT	2,270,822	2,344,468	2,415,016	2,483,617	2,551,751	2,619,857	2,688,697	2,758,740	2,830,289	2,903,549	2,959,475	3,016,647
PL	1,429,369	1,482,119	1,534,774	1,587,285	1,639,491	1,691,258	1,742,523	1,793,299	1,843,671	1,893,764	1,926,930	1,959,554
PT	0	0	0	0	0	0	0	0	0	0	0	0
RO	583,787	599,427	614,867	630,258	645,868	661,822	678,204	695,052	712,393	730,228	744,405	758,749
SI	0	0	0	0	0	0	0	0	0	0	0	0
SK	0	0	0	0	0	0	0	0	0	0	0	0

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
FI	1,028,694	1,074,056	1,120,170	1,166,420	1,212,659	1,258,906	1,305,200	1,351,566	1,398,050	1,444,733	1,475,202	1,505,465
SE	0	0	0	0	0	0	0	0	0	0	0	0
UK	0	0	0	0	0	0	0	0	0	0	0	0

Table A9.31 Option 1 - Cases reported – All businesses with 50-249 employees (compulsory measures)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	0	0	0	0	0	0	0	0	0	0	0	0
BG	0	0	0	0	0	0	0	0	0	0	0	0
CZ	0	0	0	0	0	0	0	0	0	0	0	0
DK	27	28	29	31	32	33	34	35	36	38	38	38
DE	354	360	365	370	376	381	387	392	398	403	403	403
EE	0	0	0	0	0	0	0	0	0	0	0	0
IE	3,332	3,426	3,519	3,613	3,706	3,799	3,893	3,986	4,080	4,173	4,173	4,173
EL	0	0	0	0	0	0	0	0	0	0	0	0
ES	0	0	0	0	0	0	0	0	0	0	0	0
FR	96,967	97,811	98,654	99,497	100,341	101,184	102,027	102,871	103,714	104,557	104,557	104,557
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	232	235	237	239	241	243	245	247	250	252	252	252
CY	0	0	0	0	0	0	0	0	0	0	0	0
LV	0	0	0	0	0	0	0	0	0	0	0	0
LT	29	29	30	30	31	31	31	32	32	33	33	33
LU	0	0	0	0	0	0	0	0	0	0	0	0
HU	0	0	0	0	0	0	0	0	0	0	0	0
MT	888	894	900	906	912	918	924	930	936	942	942	942
NL	13,512	13,652	13,792	13,933	14,073	14,213	14,353	14,494	14,634	14,774	14,774	14,774
AT	142	141	140	139	138	137	136	135	134	133	133	133

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
PL	700	700	700	700	700	701	701	701	701	701	701	701
PT	2,872	2,898	2,924	2,950	2,976	3,002	3,028	3,054	3,080	3,106	3,106	3,106
RO	0	0	0	0	0	0	0	0	0	0	0	0
SI	697	701	704	708	711	714	718	721	725	728	728	728
SK	2,660	2,694	2,728	2,762	2,796	2,830	2,864	2,898	2,932	2,966	2,966	2,966
FI	18	18	18	18	19	19	19	19	19	19	19	19
SE	14,824	14,926	15,027	15,129	15,231	15,333	15,435	15,537	15,639	15,741	15,741	15,741
UK	84,471	85,236	86,001	86,766	87,531	88,296	89,062	89,827	90,592	91,357	91,357	91,357

Table A9.32 Option 1 - Cases reported – All businesses with 50-249 employees (voluntary measures)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	1,022	1,035	1,048	1,061	1,074	1,087	1,100	1,113	1,126	1,139	1,139	1,139
BG	1,024	1,030	1,037	1,044	1,051	1,057	1,064	1,071	1,077	1,084	1,084	1,084
CZ	1,564	1,570	1,576	1,583	1,589	1,596	1,602	1,609	1,615	1,622	1,622	1,622
DK	889	900	911	922	933	943	954	965	976	987	987	987
DE	15,770	15,770	15,771	15,772	15,772	15,773	15,774	15,774	15,775	15,776	15,776	15,776
EE	0	0	0	0	0	0	0	0	0	0	0	0
IE	0	0	0	0	0	0	0	0	0	0	0	0
EL	322	328	334	339	345	350	356	362	367	373	373	373
ES	4,365	4,398	4,430	4,463	4,496	4,529	4,561	4,594	4,627	4,660	4,660	4,660
FR	0	0	0	0	0	0	0	0	0	0	0	0
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	4,260	4,295	4,330	4,365	4,400	4,435	4,469	4,504	4,539	4,574	4,574	4,574
CY	131	133	136	139	141	144	147	150	152	155	155	155
LV	360	361	362	362	363	363	364	365	365	366	366	366
LT	523	528	533	537	542	546	551	555	560	564	564	564

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
LU	0	0	0	0	0	0	0	0	0	0	0	0
HU	0	0	0	0	0	0	0	0	0	0	0	0
MT	0	0	0	0	0	0	0	0	0	0	0	0
NL	0	0	0	0	0	0	0	0	0	0	0	0
AT	1,852	1,865	1,877	1,890	1,903	1,916	1,928	1,941	1,954	1,967	1,967	1,967
PL	4,432	4,474	4,516	4,558	4,600	4,642	4,684	4,726	4,768	4,810	4,810	4,810
PT	0	0	0	0	0	0	0	0	0	0	0	0
RO	2,830	2,847	2,863	2,880	2,896	2,913	2,929	2,946	2,962	2,979	2,979	2,979
SI	0	0	0	0	0	0	0	0	0	0	0	0
SK	0	0	0	0	0	0	0	0	0	0	0	0
FI	826	837	847	857	867	878	888	898	909	919	919	919
SE	0	0	0	0	0	0	0	0	0	0	0	0
UK	0	0	0	0	0	0	0	0	0	0	0	0

Table A9.33 Option 1 - Retaliation – All businesses with 50-249 employees (compulsory measures)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	0	0	0	0	0	0	0	0	0	0	0	0
BG	0	0	0	0	0	0	0	0	0	0	0	0
CZ	0	0	0	0	0	0	0	0	0	0	0	0
DK	11	11	12	12	13	13	14	14	15	15	15	15
DE	142	144	146	148	150	153	155	157	159	161	161	161
EE	0	0	0	0	0	0	0	0	0	0	0	0
IE	833	856	880	903	927	950	973	997	1,020	1,043	1,043	1,043
EL	0	0	0	0	0	0	0	0	0	0	0	0
ES	0	0	0	0	0	0	0	0	0	0	0	0
FR	24,242	24,453	24,664	24,874	25,085	25,296	25,507	25,718	25,928	26,139	26,139	26,139

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	93	94	95	96	96	97	98	99	100	101	101	101
CY	0	0	0	0	0	0	0	0	0	0	0	0
LV	0	0	0	0	0	0	0	0	0	0	0	0
LT	15	15	15	15	15	16	16	16	16	16	16	16
LU	0	0	0	0	0	0	0	0	0	0	0	0
HU	0	0	0	0	0	0	0	0	0	0	0	0
MT	222	223	225	226	228	230	231	233	234	236	236	236
NL	6,756	6,826	6,896	6,966	7,036	7,107	7,177	7,247	7,317	7,387	7,387	7,387
AT	57	56	56	56	55	55	55	54	54	53	53	53
PL	175	175	175	175	175	175	175	175	175	175	175	175
PT	1,149	1,159	1,169	1,180	1,190	1,201	1,211	1,222	1,232	1,242	1,242	1,242
RO	0	0	0	0	0	0	0	0	0	0	0	0
SI	174	175	176	177	178	179	179	180	181	182	182	182
SK	665	673	682	690	699	707	716	724	733	741	741	741
FI	9	9	9	9	9	9	9	9	10	10	10	10
SE	3,706	3,731	3,757	3,782	3,808	3,833	3,859	3,884	3,910	3,935	3,935	3,935
UK	21,118	21,309	21,500	21,692	21,883	22,074	22,265	22,457	22,648	22,839	22,839	22,839

Table A9.34 Option 1 - Retaliation – All businesses with 50-249 employees (voluntary measures)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	409	414	419	425	430	435	440	445	451	456	456	456
BG	409	412	415	418	420	423	426	428	431	434	434	434

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
CZ	625	628	631	633	636	638	641	643	646	649	649	649
DK	356	360	364	369	373	377	382	386	390	395	395	395
DE	6,308	6,308	6,308	6,309	6,309	6,309	6,309	6,310	6,310	6,310	6,310	6,310
EE	0	0	0	0	0	0	0	0	0	0	0	0
IE	0	0	0	0	0	0	0	0	0	0	0	0
EL	129	131	133	136	138	140	142	145	147	149	149	149
ES	2,182	2,199	2,215	2,232	2,248	2,264	2,281	2,297	2,313	2,330	2,330	2,330
FR	0	0	0	0	0	0	0	0	0	0	0	0
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	1,704	1,718	1,732	1,746	1,760	1,774	1,788	1,802	1,816	1,830	1,830	1,830
CY	65	67	68	69	71	72	73	75	76	77	77	77
LV	180	180	181	181	181	182	182	182	183	183	183	183
LT	262	264	266	269	271	273	275	278	280	282	282	282
LU	0	0	0	0	0	0	0	0	0	0	0	0
HU	0	0	0	0	0	0	0	0	0	0	0	0
MT	0	0	0	0	0	0	0	0	0	0	0	0
NL	0	0	0	0	0	0	0	0	0	0	0	0
AT	741	746	751	756	761	766	771	776	782	787	787	787
PL	1,108	1,119	1,129	1,139	1,150	1,160	1,171	1,181	1,192	1,202	1,202	1,202
PT	0	0	0	0	0	0	0	0	0	0	0	0
RO	1,132	1,139	1,145	1,152	1,159	1,165	1,172	1,178	1,185	1,192	1,192	1,192
SI	0	0	0	0	0	0	0	0	0	0	0	0
SK	0	0	0	0	0	0	0	0	0	0	0	0
FI	413	418	423	429	434	439	444	449	454	459	459	459
SE	0	0	0	0	0	0	0	0	0	0	0	0
UK	0	0	0	0	0	0	0	0	0	0	0	0

A9.3 Option 2

Table A9.35 Option 2 - All workers - All businesses with 50 - 249 workers - Total

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	511,116	517,627	524,139	530,650	537,161	543,673	550,184	556,695	563,207	569,718	569,718	569,718
BG	511,819	515,180	518,542	521,903	525,264	528,625	531,987	535,348	538,709	542,071	542,071	542,071
CZ	781,801	785,019	788,238	791,456	794,675	797,893	801,112	804,331	807,549	810,768	810,768	810,768
DK	455,407	461,308	467,209	473,110	479,011	484,912	490,813	496,714	502,615	508,516	508,516	508,516
DE	8,026,414	8,028,923	8,031,432	8,033,942	8,036,451	8,038,960	8,041,469	8,043,981	8,046,490	8,049,002	8,049,002	8,049,002
EE	144,827	145,151	145,473	145,796	146,118	146,441	146,763	147,086	147,408	147,732	147,732	147,732
IE	333,222	342,567	351,912	361,256	370,601	379,945	389,290	398,635	407,979	417,324	417,324	417,324
EL	161,089	163,920	166,751	169,581	172,412	175,243	178,074	180,904	183,735	186,566	186,566	186,566
ES	2,182,422	2,198,800	2,215,177	2,231,555	2,247,933	2,264,311	2,280,688	2,297,066	2,313,444	2,329,822	2,329,822	2,329,822
FR	4,848,373	4,890,538	4,932,704	4,974,869	5,017,035	5,059,200	5,101,366	5,143,531	5,185,697	5,227,862	5,227,862	5,227,862
HR	224,784	227,323	229,863	232,403	234,943	237,484	240,023	242,564	245,103	247,644	247,644	247,644
IT	2,176,737	2,194,571	2,212,405	2,230,239	2,248,073	2,265,907	2,283,741	2,301,574	2,319,408	2,337,242	2,337,242	2,337,242
CY	65,303	66,657	68,011	69,365	70,719	72,073	73,427	74,782	76,136	77,490	77,490	77,490
LV	180,143	180,458	180,773	181,089	181,404	181,720	182,035	182,351	182,666	182,982	182,982	182,982
LT	267,539	269,893	272,246	274,599	276,952	279,306	281,659	284,012	286,365	288,719	288,719	288,719
LU	73,091	74,437	75,784	77,131	78,478	79,825	81,171	82,518	83,865	85,212	85,212	85,212
HU	517,900	523,622	529,345	535,067	540,789	546,511	552,233	557,956	563,677	569,400	569,400	569,400
MT	44,392	44,694	44,996	45,298	45,599	45,901	46,203	46,505	46,807	47,109	47,109	47,109
NL	1,351,206	1,365,227	1,379,248	1,393,269	1,407,290	1,421,310	1,435,331	1,449,352	1,463,372	1,477,393	1,477,393	1,477,393
AT	954,338	960,520	966,702	972,884	979,066	985,248	991,430	997,612	1,003,794	1,009,976	1,009,976	1,009,976
PL	2,286,042	2,307,026	2,328,011	2,348,995	2,369,980	2,390,964	2,411,949	2,432,934	2,453,919	2,474,904	2,474,904	2,474,904
PT	638,137	643,922	649,707	655,493	661,278	667,064	672,849	678,635	684,420	690,205	690,205	690,205
RO	1,415,242	1,423,482	1,431,723	1,439,964	1,448,204	1,456,445	1,464,685	1,472,928	1,481,168	1,489,411	1,489,411	1,489,411
SI	139,432	140,122	140,812	141,501	142,191	142,881	143,570	144,260	144,950	145,639	145,639	145,639
SK	295,550	299,322	303,094	306,867	310,639	314,411	318,183	321,956	325,728	329,500	329,500	329,500

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
FI	420,367	425,560	430,754	435,947	441,140	446,334	451,527	456,721	461,914	467,107	467,107	467,107
SE	741,186	746,280	751,374	756,469	761,563	766,658	771,752	776,846	781,941	787,035	787,035	787,035
UK	4,223,543	4,261,799	4,300,055	4,338,312	4,376,568	4,414,824	4,453,080	4,491,337	4,529,593	4,567,849	4,567,849	4,567,849

Table A9.36 Option 2 – Number of employers - Private sector – All businesses with 50 - 249 employees

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	6,098	6,176	6,254	6,331	6,409	6,487	6,564	6,642	6,720	6,797	6,797	6,797
BG	6,112	6,152	6,192	6,232	6,272	6,312	6,352	6,393	6,433	6,473	6,473	6,473
CZ	9,295	9,333	9,371	9,409	9,448	9,486	9,524	9,563	9,601	9,639	9,639	9,639
DK	5,511	5,583	5,654	5,725	5,797	5,868	5,940	6,011	6,082	6,154	6,154	6,154
DE	97,531	97,562	97,592	97,623	97,653	97,684	97,714	97,745	97,775	97,806	97,806	97,806
EE	1,815	1,819	1,823	1,827	1,831	1,835	1,839	1,843	1,847	1,851	1,851	1,851
IE	4,063	4,177	4,291	4,405	4,519	4,633	4,746	4,860	4,974	5,088	5,088	5,088
EL	1,985	2,020	2,055	2,089	2,124	2,159	2,194	2,229	2,264	2,299	2,299	2,299
ES	26,400	26,598	26,796	26,994	27,192	27,390	27,589	27,787	27,985	28,183	28,183	28,183
FR	39,351	39,694	40,036	40,378	40,720	41,063	41,405	41,747	42,089	42,431	42,431	42,431
HR	2,590	2,619	2,648	2,678	2,707	2,736	2,765	2,795	2,824	2,853	2,853	2,853
IT	26,269	26,484	26,700	26,915	27,130	27,345	27,561	27,776	27,991	28,206	28,206	28,206
CY	770	786	802	818	833	849	865	881	897	913	913	913
LV	2,164	2,168	2,171	2,175	2,179	2,183	2,187	2,190	2,194	2,198	2,198	2,198
LT	3,210	3,238	3,266	3,294	3,323	3,351	3,379	3,407	3,436	3,464	3,464	3,464
LU	900	917	933	950	966	983	1,000	1,016	1,033	1,049	1,049	1,049
HU	6,278	6,347	6,417	6,486	6,555	6,625	6,694	6,763	6,833	6,902	6,902	6,902
MT	529	533	536	540	543	547	551	554	558	561	561	561
NL	13,677	13,819	13,961	14,103	14,245	14,387	14,529	14,671	14,813	14,954	14,954	14,954
AT	11,499	11,574	11,648	11,723	11,797	11,872	11,946	12,021	12,095	12,170	12,170	12,170

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
PL	26,669	26,914	27,159	27,403	27,648	27,893	28,138	28,383	28,628	28,872	28,872	28,872
PT	7,477	7,545	7,612	7,680	7,748	7,816	7,883	7,951	8,019	8,087	8,087	8,087
RO	16,856	16,954	17,052	17,150	17,249	17,347	17,445	17,543	17,641	17,739	17,739	17,739
SI	1,622	1,630	1,638	1,646	1,654	1,662	1,670	1,678	1,686	1,694	1,694	1,694
SK	3,506	3,551	3,596	3,640	3,685	3,730	3,775	3,819	3,864	3,909	3,909	3,909
FI	5,235	5,300	5,364	5,429	5,494	5,558	5,623	5,688	5,752	5,817	5,817	5,817
SE	8,114	8,170	8,226	8,281	8,337	8,393	8,449	8,505	8,560	8,616	8,616	8,616
UK	47,989	48,424	48,858	49,293	49,728	50,162	50,597	51,032	51,466	51,901	51,901	51,901

Table A9.37 Option 2 - Number of workers protected – All businesses with 50-249 employees

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	511,116	517,627	524,139	530,650	537,161	543,673	550,184	556,695	563,207	569,718	569,718	569,718
BG	511,819	515,180	518,542	521,903	525,264	528,625	531,987	535,348	538,709	542,071	542,071	542,071
CZ	781,801	785,019	788,238	791,456	794,675	797,893	801,112	804,331	807,549	810,768	810,768	810,768
DK	455,407	461,308	467,209	473,110	479,011	484,912	490,813	496,714	502,615	508,516	508,516	508,516
DE	8,026,414	8,028,923	8,031,432	8,033,942	8,036,451	8,038,960	8,041,469	8,043,981	8,046,490	8,049,002	8,049,002	8,049,002
EE	144,827	145,151	145,473	145,796	146,118	146,441	146,763	147,086	147,408	147,732	147,732	147,732
IE	333,222	342,567	351,912	361,256	370,601	379,945	389,290	398,635	407,979	417,324	417,324	417,324
EL	161,089	163,920	166,751	169,581	172,412	175,243	178,074	180,904	183,735	186,566	186,566	186,566
ES	2,182,422	2,198,800	2,215,177	2,231,555	2,247,933	2,264,311	2,280,688	2,297,066	2,313,444	2,329,822	2,329,822	2,329,822
FR	4,848,373	4,890,538	4,932,704	4,974,869	5,017,035	5,059,200	5,101,366	5,143,531	5,185,697	5,227,862	5,227,862	5,227,862
HR	224,784	227,323	229,863	232,403	234,943	237,484	240,023	242,564	245,103	247,644	247,644	247,644
IT	2,176,737	2,194,571	2,212,405	2,230,239	2,248,073	2,265,907	2,283,741	2,301,574	2,319,408	2,337,242	2,337,242	2,337,242
CY	65,303	66,657	68,011	69,365	70,719	72,073	73,427	74,782	76,136	77,490	77,490	77,490
LV	180,143	180,458	180,773	181,089	181,404	181,720	182,035	182,351	182,666	182,982	182,982	182,982
LT	267,539	269,893	272,246	274,599	276,952	279,306	281,659	284,012	286,365	288,719	288,719	288,719
LU	73,091	74,437	75,784	77,131	78,478	79,825	81,171	82,518	83,865	85,212	85,212	85,212
HU	517,900	523,622	529,345	535,067	540,789	546,511	552,233	557,956	563,677	569,400	569,400	569,400

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
MT	44,392	44,694	44,996	45,298	45,599	45,901	46,203	46,505	46,807	47,109	47,109	47,109
NL	1,351,206	1,365,227	1,379,248	1,393,269	1,407,290	1,421,310	1,435,331	1,449,352	1,463,372	1,477,393	1,477,393	1,477,393
AT	954,338	960,520	966,702	972,884	979,066	985,248	991,430	997,612	1,003,794	1,009,976	1,009,976	1,009,976
PL	2,286,042	2,307,026	2,328,011	2,348,995	2,369,980	2,390,964	2,411,949	2,432,934	2,453,919	2,474,904	2,474,904	2,474,904
PT	638,137	643,922	649,707	655,493	661,278	667,064	672,849	678,635	684,420	690,205	690,205	690,205
RO	1,415,242	1,423,482	1,431,723	1,439,964	1,448,204	1,456,445	1,464,685	1,472,928	1,481,168	1,489,411	1,489,411	1,489,411
SI	139,432	140,122	140,812	141,501	142,191	142,881	143,570	144,260	144,950	145,639	145,639	145,639
SK	295,550	299,322	303,094	306,867	310,639	314,411	318,183	321,956	325,728	329,500	329,500	329,500
FI	420,367	425,560	430,754	435,947	441,140	446,334	451,527	456,721	461,914	467,107	467,107	467,107
SE	741,186	746,280	751,374	756,469	761,563	766,658	771,752	776,846	781,941	787,035	787,035	787,035
UK	4,223,543	4,261,799	4,300,055	4,338,312	4,376,568	4,414,824	4,453,080	4,491,337	4,529,593	4,567,849	4,567,849	4,567,849

Table A9.38 Option 2 - Employers covered – All businesses 50-249 employees

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	5,011	5,075	5,138	5,202	5,266	5,330	5,394	5,458	5,521	5,585	5,585	5,585
BG	5,250	5,285	5,319	5,354	5,388	5,423	5,457	5,492	5,526	5,561	5,561	5,561
CZ	7,598	7,629	7,660	7,691	7,723	7,754	7,785	7,817	7,848	7,879	7,879	7,879
DK	4,651	4,711	4,771	4,832	4,892	4,952	5,012	5,073	5,133	5,193	5,193	5,193
DE	81,456	81,482	81,507	81,533	81,558	81,584	81,609	81,635	81,660	81,686	81,686	81,686
EE	1,565	1,569	1,572	1,576	1,579	1,583	1,586	1,590	1,593	1,597	1,597	1,597
IE	3,450	3,547	3,644	3,740	3,837	3,934	4,031	4,127	4,224	4,321	4,321	4,321
EL	1,714	1,744	1,774	1,804	1,834	1,865	1,895	1,925	1,955	1,985	1,985	1,985
ES	22,126	22,292	22,458	22,624	22,790	22,956	23,122	23,288	23,454	23,620	23,620	23,620
FR	30,012	30,273	30,534	30,795	31,056	31,317	31,578	31,839	32,100	32,361	32,361	32,361
HR	2,131	2,155	2,179	2,203	2,227	2,251	2,276	2,300	2,324	2,348	2,348	2,348
IT	22,553	22,738	22,923	23,107	23,292	23,477	23,662	23,846	24,031	24,216	24,216	24,216

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
CY	663	676	690	704	718	731	745	759	773	786	786	786
LV	1,905	1,908	1,912	1,915	1,918	1,922	1,925	1,928	1,932	1,935	1,935	1,935
LT	2,781	2,805	2,829	2,854	2,878	2,903	2,927	2,952	2,976	3,001	3,001	3,001
LU	729	743	756	770	783	797	810	824	837	850	850	850
HU	5,220	5,278	5,336	5,394	5,451	5,509	5,567	5,624	5,682	5,740	5,740	5,740
MT	448	451	454	457	460	463	466	469	472	475	475	475
NL	11,521	11,641	11,760	11,880	12,000	12,119	12,239	12,358	12,478	12,597	12,597	12,597
AT	9,560	9,622	9,684	9,745	9,807	9,869	9,931	9,993	10,055	10,117	10,117	10,117
PL	22,007	22,209	22,411	22,613	22,815	23,017	23,219	23,421	23,623	23,825	23,825	23,825
PT	6,470	6,528	6,587	6,645	6,704	6,763	6,821	6,880	6,939	6,997	6,997	6,997
RO	14,000	14,081	14,163	14,244	14,326	14,407	14,489	14,570	14,652	14,733	14,733	14,733
SI	1,354	1,361	1,367	1,374	1,381	1,388	1,394	1,401	1,408	1,414	1,414	1,414
SK	2,845	2,882	2,918	2,954	2,991	3,027	3,063	3,099	3,136	3,172	3,172	3,172
FI	4,306	4,359	4,413	4,466	4,519	4,572	4,625	4,679	4,732	4,785	4,785	4,785
SE	6,812	6,859	6,906	6,953	7,000	7,047	7,093	7,140	7,187	7,234	7,234	7,234
UK	39,132	39,486	39,841	40,195	40,550	40,904	41,259	41,613	41,967	42,322	42,322	42,322

Table A9.39 Option 2 - One-off costs – All businesses 50-249 employees

			Reporting channels				Develop training
			One-off cost - total	Cost to interpret new legislation	One-off cost - internal reporting channel	One-off cost - external reporting channel - internal effort	
BE	14,313,720	3,835,208	1,917,604		1,598,003		570,892
BG	2,202,190	448,646	224,323		186,936		594,541
CZ	6,356,279	1,534,332	767,166		639,305		858,255

				Reporting channels			
	One-off cost - total	Cost to interpret new legislation	One-off cost - internal reporting channel	One-off cost - external reporting channel - internal effort	One-off cost - external reporting channel - payment to provider		Develop training
DK	14,135,885	3,813,839	1,881,064	1,567,553	517,030		6,356,398
DE	192,621,480	51,373,033	25,431,395	21,192,829	9,002,501		85,621,722
EE	1,539,641	374,941	187,471	156,225	196,102		624,902
IE	4,189,624	1,169,197	584,599	487,166	0		1,948,662
EL	1,961,954	492,767	246,383	205,319	196,206		821,278
ES	35,382,027	9,174,195	4,587,098	3,822,581	2,507,827		15,290,326
FR	0	0	0	0	0		0
HR	1,924,933	462,012	231,006	192,505	269,391		770,019
IT	46,082,125	12,198,503	6,026,983	5,022,486	2,503,314		20,330,838
CY	815,085	206,227	103,113	85,928	76,106		343,711
LV	1,204,211	276,146	138,073	115,061	214,688		460,243
LT	1,723,390	396,033	195,619	163,015	308,668		660,055
LU	2,208,387	590,379	295,189	245,991	92,863		983,965
HU	2,765,785	468,003	468,003	390,002	659,772		780,005
MT	170,016	63,756	0	0	0		106,260
NL	11,525,761	4,322,160	0	0	0		7,203,601
AT	22,879,422	6,117,222	3,008,841	2,507,367	1,050,621		10,195,370
PL	9,788,919	3,658,033	10,740	8,950	14,474		6,096,722
PT	7,657,443	1,917,196	950,528	792,107	802,285		3,195,327

			Reporting channels			
	One-off cost - total	Cost to interpret new legislation	One-off cost - internal reporting channel	One-off cost - external reporting channel - internal effort	One-off cost - external reporting channel - payment to provider	Develop training
RO	6,938,462	1,494,236	747,118	622,598	1,584,117	2,490,393
SI	853,854	238,285	119,142	99,285	0	397,141
SK	1,171,157	326,835	163,417	136,181	0	544,724
FI	10,584,711	2,826,214	1,399,698	1,166,415	482,029	4,710,356
SE	7,517,995	2,819,248	0	0	0	4,698,747
UK	30,325,662	11,372,123	0	0	0	18,953,539
	438,840,119					

Table A9.40 Option 2 - Recurring cost of reporting channels – All businesses with 50-249 employees (internal reporting channels)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	4,735,385	4,889,367	5,050,382	5,218,889	5,395,545	5,580,496	5,773,427	5,972,029	6,176,373	6,386,649	6,531,458	6,679,696
BG	545,619	560,074	574,337	588,548	602,956	617,681	632,797	648,343	664,341	680,793	694,010	707,383
CZ	2,070,172	2,167,110	2,264,812	2,362,177	2,459,298	2,556,276	2,653,094	2,749,700	2,846,074	2,942,243	3,028,255	3,113,676
DK	4,503,931	4,636,926	4,770,693	4,907,872	5,050,412	5,199,376	5,355,177	5,517,877	5,687,428	5,863,744	5,980,786	6,101,917
DE	63,483,404	64,043,828	64,648,242	65,292,218	65,963,839	66,649,256	67,338,328	68,025,484	68,709,126	69,390,149	70,073,546	70,760,204
EE	384,934	402,390	419,241	435,311	450,669	465,438	479,702	493,577	507,155	520,577	533,122	545,460
IE	2,387,819	2,531,800	2,675,726	2,821,760	2,973,203	3,132,364	3,300,422	3,477,732	3,664,154	3,858,984	3,975,502	4,091,980
EL	538,143	576,035	612,375	647,337	681,667	715,907	750,341	785,089	820,225	855,838	879,241	902,748
ES	11,008,488	11,329,547	11,625,392	11,904,344	12,178,439	12,457,041	12,746,581	13,051,531	13,375,410	13,720,224	13,997,224	14,284,692
FR	40,955,532	42,454,788	43,948,846	45,443,625	46,960,712	48,516,333	50,119,511	51,773,962	53,480,466	55,237,624	56,597,819	57,960,105
HR	560,454	577,875	595,199	612,573	630,249	648,359	666,977	686,155	705,914	726,266	740,367	754,633
IT	14,803,388	15,189,957	15,576,745	15,973,025	16,390,284	16,829,488	17,292,751	17,781,443	18,295,266	18,831,510	19,253,598	19,679,972
CY	247,388	257,485	267,635	277,899	288,392	299,175	310,287	321,752	333,586	345,797	352,511	359,303

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
LV	326,802	334,316	341,669	348,946	356,296	363,789	371,467	379,352	387,454	395,773	403,457	411,231
LT	475,729	489,450	503,047	516,642	530,454	544,587	559,110	574,056	589,450	605,293	617,044	628,934
LU	611,268	643,419	674,521	704,793	734,731	764,727	795,020	825,741	856,968	888,745	907,016	925,304
HU	1,038,481	1,067,301	1,096,824	1,127,158	1,158,397	1,190,631	1,223,970	1,258,538	1,294,164	1,330,995	1,356,550	1,383,101
MT	139,506	143,205	146,854	150,490	154,177	157,945	161,813	165,791	169,885	174,095	177,475	180,894
NL	10,870,702	11,314,540	11,755,182	12,192,981	12,633,914	13,080,106	13,531,543	13,988,907	14,452,353	14,921,854	15,262,499	15,603,306
AT	7,372,151	7,605,161	7,827,835	8,043,927	8,258,244	8,472,225	8,688,326	8,908,065	9,132,420	9,362,039	9,542,365	9,726,705
PL	4,902,266	5,075,069	5,247,122	5,418,278	5,587,997	5,755,839	5,921,610	6,085,366	6,247,415	6,408,192	6,520,420	6,630,815
PT	2,093,710	2,154,680	2,208,754	2,258,225	2,306,336	2,355,734	2,408,368	2,465,692	2,528,201	2,596,525	2,651,085	2,711,651
RO	1,889,588	1,939,357	1,988,447	2,037,345	2,086,916	2,137,571	2,189,568	2,243,040	2,298,066	2,354,652	2,400,366	2,446,618
SI	573,169	592,216	610,438	627,755	644,607	661,243	677,821	694,488	711,368	728,574	743,553	758,960
SK	792,377	832,259	872,558	912,705	952,597	992,199	1,031,486	1,070,461	1,109,165	1,147,668	1,174,078	1,199,938
FI	3,352,625	3,497,998	3,645,671	3,793,644	3,941,441	4,089,130	4,236,841	4,384,661	4,532,744	4,681,350	4,780,077	4,878,139
SE	6,713,281	6,958,128	7,209,912	7,468,277	7,732,110	8,000,076	8,270,966	8,543,880	8,818,270	9,093,903	9,316,287	9,537,631
UK	26,650,217	27,605,692	28,626,066	29,702,358	30,822,642	31,976,090	33,154,759	34,353,709	35,570,964	36,806,798	37,770,625	38,743,367

Table A9.41 Option 2 - Recurring cost of reporting channels – All businesses with 50-249 employees (external reporting channels - fees)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	201,334	203,787	206,239	208,691	211,143	213,596	216,048	218,500	220,952	223,404	223,404	223,404
BG	206,674	207,817	208,961	210,104	211,248	212,391	213,535	214,679	215,822	216,966	216,966	216,966
CZ	338,263	339,419	340,574	341,730	342,885	344,040	345,196	346,351	347,507	348,662	348,662	348,662
DK	178,727	180,918	183,108	185,298	187,489	189,679	191,869	194,060	196,250	198,440	198,440	198,440
DE	3,206,233	3,206,100	3,205,967	3,205,835	3,205,702	3,205,569	3,205,437	3,205,305	3,205,172	3,205,040	3,205,040	3,205,040
EE	58,858	58,928	58,997	59,067	59,136	59,206	59,275	59,345	59,413	59,483	59,483	59,483
IE	130,911	134,411	137,911	141,411	144,911	148,411	151,911	155,411	158,911	162,410	162,410	162,410
EL	63,162	64,221	65,280	66,339	67,398	68,456	69,515	70,574	71,633	72,692	72,692	72,692

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
ES	861,384	867,162	872,940	878,718	884,496	890,274	896,052	901,829	907,607	913,385	913,385	913,385
FR	1,917,394	1,933,484	1,949,573	1,965,663	1,981,753	1,997,842	2,013,932	2,030,022	2,046,111	2,062,201	2,062,201	2,062,201
HR	93,409	94,346	95,282	96,220	97,156	98,094	99,030	99,967	100,904	101,841	101,841	101,841
IT	887,493	894,003	900,512	907,022	913,531	920,041	926,550	933,060	939,570	946,079	946,079	946,079
CY	26,096	26,606	27,117	27,627	28,138	28,648	29,158	29,669	30,179	30,690	30,690	30,690
LV	72,623	72,775	72,928	73,081	73,233	73,386	73,539	73,691	73,844	73,997	73,997	73,997
LT	108,614	109,465	110,315	111,166	112,017	112,868	113,719	114,569	115,420	116,271	116,271	116,271
LU	27,836	28,338	28,840	29,342	29,844	30,346	30,848	31,351	31,853	32,355	32,355	32,355
HU	208,530	210,649	212,768	214,887	217,006	219,125	221,243	223,362	225,481	227,600	227,600	227,600
MT	17,614	17,712	17,810	17,908	18,006	18,103	18,201	18,299	18,397	18,494	18,494	18,494
NL	528,217	533,286	538,355	543,424	548,493	553,563	558,632	563,701	568,770	573,839	573,839	573,839
AT	375,747	378,031	380,315	382,599	384,884	387,168	389,452	391,736	394,020	396,305	396,305	396,305
PL	950,052	957,509	964,967	972,425	979,883	987,341	994,799	1,002,257	1,009,715	1,017,173	1,017,173	1,017,173
PT	254,709	256,789	258,869	260,950	263,030	265,110	267,190	269,270	271,350	273,430	273,430	273,430
RO	572,602	575,683	578,765	581,846	584,927	588,008	591,089	594,170	597,251	600,333	600,333	600,333
SI	58,968	59,186	59,403	59,621	59,838	60,056	60,273	60,491	60,708	60,926	60,926	60,926
SK	126,983	128,409	129,835	131,261	132,687	134,112	135,538	136,964	138,390	139,816	139,816	139,816
FI	168,304	170,281	172,258	174,235	176,212	178,189	180,166	182,143	184,120	186,096	186,096	186,096
SE	294,442	296,262	298,082	299,902	301,723	303,543	305,363	307,183	309,003	310,823	310,823	310,823
UK	1,663,559	1,677,417	1,691,276	1,705,134	1,718,992	1,732,851	1,746,709	1,760,567	1,774,426	1,788,284	1,788,284	1,788,284

Table A9.42 Option 2 - Recurring cost of reporting channels – All businesses with 50-249 employees (external reporting channels – internal costs)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	1,473,231	1,521,136	1,571,230	1,623,654	1,678,614	1,736,154	1,796,177	1,857,965	1,921,538	1,986,958	2,032,009	2,078,128
BG	169,748	174,245	178,683	183,104	187,586	192,168	196,870	201,707	206,684	211,802	215,914	220,075
CZ	644,053	674,212	704,608	734,899	765,115	795,286	825,407	855,462	885,445	915,365	942,124	968,699

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
DK	1,401,223	1,442,599	1,484,215	1,526,893	1,571,239	1,617,584	1,666,055	1,716,673	1,769,422	1,824,276	1,860,689	1,898,374
DE	19,750,392	19,924,746	20,112,786	20,313,135	20,522,083	20,735,324	20,949,702	21,163,484	21,376,173	21,588,046	21,800,659	22,014,286
EE	119,757	125,188	130,430	135,430	140,208	144,803	149,241	153,557	157,781	161,957	165,860	169,699
IE	742,877	787,671	832,448	877,881	924,997	974,513	1,026,798	1,081,961	1,139,959	1,200,573	1,236,823	1,273,061
EL	167,422	179,211	190,517	201,394	212,074	222,727	233,439	244,250	255,181	266,261	273,542	280,855
ES	3,424,863	3,524,748	3,616,788	3,703,574	3,788,848	3,875,524	3,965,603	4,060,476	4,161,239	4,268,514	4,354,692	4,444,126
FR	12,741,721	13,208,156	13,672,974	14,138,017	14,609,999	15,093,970	15,592,737	16,107,455	16,638,367	17,185,038	17,608,210	18,032,033
HR	174,363	179,783	185,173	190,578	196,077	201,712	207,504	213,470	219,618	225,950	230,336	234,775
IT	4,605,498	4,725,764	4,846,098	4,969,385	5,099,199	5,235,841	5,379,967	5,532,004	5,691,860	5,858,692	5,990,008	6,122,658
CY	76,965	80,106	83,264	86,457	89,722	93,077	96,534	100,101	103,782	107,581	109,670	111,783
LV	101,672	104,009	106,297	108,561	110,848	113,179	115,568	118,020	120,541	123,129	125,520	127,939
LT	148,004	152,273	156,504	160,733	165,030	169,427	173,945	178,595	183,384	188,313	191,969	195,668
LU	190,172	200,175	209,851	219,269	228,583	237,915	247,340	256,897	266,612	276,499	282,183	287,872
HU	323,083	332,049	341,234	350,671	360,390	370,419	380,791	391,545	402,629	414,087	422,038	430,298
MT	43,402	44,553	45,688	46,819	47,966	49,138	50,342	51,579	52,853	54,163	55,214	56,278
NL	3,381,996	3,520,079	3,657,168	3,793,372	3,930,551	4,069,366	4,209,813	4,352,105	4,496,288	4,642,355	4,748,333	4,854,362
AT	2,293,558	2,366,050	2,435,326	2,502,555	2,569,232	2,635,803	2,703,035	2,771,398	2,841,197	2,912,634	2,968,736	3,026,086
PL	1,525,149	1,578,910	1,632,438	1,685,686	1,738,488	1,790,705	1,842,279	1,893,225	1,943,640	1,993,660	2,028,575	2,062,920
PT	651,376	670,345	687,168	702,559	717,527	732,895	749,270	767,104	786,551	807,808	824,782	843,625
RO	587,872	603,356	618,628	633,841	649,263	665,022	681,199	697,835	714,954	732,558	746,781	761,170
SI	178,319	184,245	189,914	195,301	200,544	205,720	210,877	216,063	221,315	226,667	231,328	236,121
SK	246,517	258,925	271,462	283,953	296,364	308,684	320,907	333,032	345,073	357,052	365,269	373,314
FI	1,043,039	1,088,266	1,134,209	1,180,245	1,226,226	1,272,174	1,318,128	1,364,117	1,410,187	1,456,420	1,487,135	1,517,643
SE	2,088,576	2,164,751	2,243,084	2,323,464	2,405,545	2,488,913	2,573,190	2,658,096	2,743,462	2,829,214	2,898,400	2,967,263
UK	8,291,179	8,588,437	8,905,887	9,240,734	9,589,266	9,948,117	10,314,814	10,687,821	11,066,522	11,451,004	11,750,861	12,053,492

Table A9.43 Option 2 - Recurring cost of training delivery – all businesses with 50-249 employees

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	7,513,406	7,762,011	8,021,951	8,293,969	8,579,121	8,877,654	9,189,078	9,509,730	9,839,726	10,179,379	10,410,182	10,646,452
BG	844,501	867,767	890,771	913,727	937,025	960,850	985,318	1,010,491	1,036,406	1,063,066	1,083,705	1,104,586
CZ	2,990,388	3,132,605	3,276,105	3,419,297	3,562,315	3,705,298	3,848,225	3,991,013	4,133,634	4,276,124	4,401,129	4,525,276
DK	7,172,663	7,389,587	7,607,907	7,831,837	8,064,491	8,307,581	8,561,776	8,827,194	9,103,767	9,391,372	9,578,827	9,772,830
DE	99,326,873	100,239,190	101,221,010	102,265,467	103,353,953	104,464,813	105,582,165	106,697,281	107,807,645	108,914,662	109,987,320	111,065,097
EE	591,982	619,474	646,091	671,553	695,969	719,516	742,334	764,586	786,427	808,060	827,533	846,684
IE	3,798,735	4,032,924	4,267,332	4,505,391	4,752,370	5,011,967	5,286,091	5,575,331	5,879,486	6,197,442	6,384,567	6,571,628
EL	857,800	918,930	977,653	1,034,239	1,089,872	1,145,415	1,201,319	1,257,774	1,314,901	1,372,837	1,410,377	1,448,085
ES	17,432,093	17,954,692	18,437,913	18,894,859	19,344,576	19,801,924	20,277,139	20,777,369	21,308,264	21,873,077	22,314,676	22,772,964
FR	64,725,778	67,115,510	69,498,110	71,882,905	74,304,029	76,787,168	79,346,634	81,988,346	84,713,581	87,520,164	89,675,300	91,833,746
HR	842,940	870,233	897,425	924,734	952,540	981,043	1,010,359	1,040,565	1,071,695	1,103,771	1,125,200	1,146,881
IT	22,692,487	23,304,907	23,918,378	24,547,137	25,208,873	25,905,133	26,639,241	27,413,371	28,227,148	29,076,447	29,728,165	30,386,500
CY	386,919	403,175	419,532	436,086	453,018	470,420	488,358	506,868	525,978	545,699	556,293	567,012
LV	506,653	518,118	529,327	540,416	551,606	563,014	574,698	586,697	599,021	611,677	623,552	635,568
LT	732,389	754,233	775,914	797,620	819,689	842,282	865,504	889,412	914,042	939,397	957,635	976,087
LU	1,003,168	1,056,332	1,107,799	1,157,927	1,207,526	1,257,239	1,307,460	1,358,402	1,410,195	1,462,911	1,492,985	1,523,087
HU	1,611,963	1,658,155	1,705,489	1,754,135	1,804,239	1,855,946	1,909,428	1,964,882	2,022,044	2,081,145	2,121,102	2,162,617
MT	219,739	225,846	231,886	237,915	244,036	250,296	256,726	263,341	270,152	277,159	282,540	287,984
NL	17,379,888	18,103,461	18,822,738	19,538,253	20,259,556	20,990,050	21,729,705	22,479,620	23,240,040	24,010,921	24,559,058	25,107,453
AT	11,702,569	12,077,234	12,435,712	12,783,947	13,129,565	13,474,847	13,823,699	14,178,535	14,540,918	14,911,881	15,199,105	15,492,722
PL	7,372,484	7,642,429	7,911,769	8,180,262	8,447,080	8,711,533	8,973,310	9,232,471	9,489,467	9,744,938	9,915,602	10,083,480
PT	3,278,427	3,376,907	3,464,689	3,545,345	3,623,949	3,704,656	3,790,535	3,883,889	3,985,513	4,096,419	4,182,497	4,278,048
RO	2,918,936	2,997,134	3,074,335	3,151,290	3,229,338	3,309,112	3,391,018	3,475,262	3,561,966	3,651,142	3,722,027	3,793,746
SI	847,051	876,295	904,380	931,180	957,345	983,240	1,009,100	1,035,143	1,061,555	1,088,503	1,110,882	1,133,900
SK	1,152,643	1,212,498	1,273,092	1,333,597	1,393,856	1,453,810	1,513,419	1,572,681	1,631,650	1,690,426	1,729,327	1,767,416
FI	5,233,565	5,463,783	5,697,788	5,932,455	6,167,033	6,401,623	6,636,419	6,871,555	7,107,264	7,343,954	7,498,833	7,652,670

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
SE	10,561,896	10,954,636	11,358,740	11,773,658	12,197,652	12,628,618	13,064,654	13,504,338	13,946,800	14,391,669	14,743,606	15,093,896
UK	42,288,225	43,835,957	45,488,468	47,231,654	49,046,676	50,916,391	52,828,203	54,774,268	56,751,451	58,760,200	60,298,902	61,851,836

Table A9.44 Option 2 - Cases reported – All businesses with 50-249 employees

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	10,222	10,353	10,483	10,613	10,743	10,873	11,004	11,134	11,264	11,394	11,394	11,394
BG	10,236	10,304	10,371	10,438	10,505	10,573	10,640	10,707	10,774	10,841	10,841	10,841
CZ	15,636	15,700	15,765	15,829	15,893	15,958	16,022	16,087	16,151	16,215	16,215	16,215
DK	9,108	9,226	9,344	9,462	9,580	9,698	9,816	9,934	10,052	10,170	10,170	10,170
DE	160,528	160,578	160,629	160,679	160,729	160,779	160,829	160,880	160,930	160,980	160,980	160,980
EE	2,897	2,903	2,909	2,916	2,922	2,929	2,935	2,942	2,948	2,955	2,955	2,955
IE	6,664	6,851	7,038	7,225	7,412	7,599	7,786	7,973	8,160	8,346	8,346	8,346
EL	3,222	3,278	3,335	3,392	3,448	3,505	3,561	3,618	3,675	3,731	3,731	3,731
ES	43,648	43,976	44,304	44,631	44,959	45,286	45,614	45,941	46,269	46,596	46,596	46,596
FR	96,967	97,811	98,654	99,497	100,341	101,184	102,027	102,871	103,714	104,557	104,557	104,557
HR	4,496	4,546	4,597	4,648	4,699	4,750	4,800	4,851	4,902	4,953	4,953	4,953
IT	43,535	43,891	44,248	44,605	44,961	45,318	45,675	46,031	46,388	46,745	46,745	46,745
CY	1,306	1,333	1,360	1,387	1,414	1,441	1,469	1,496	1,523	1,550	1,550	1,550
LV	3,603	3,609	3,615	3,622	3,628	3,634	3,641	3,647	3,653	3,660	3,660	3,660
LT	5,351	5,398	5,445	5,492	5,539	5,586	5,633	5,680	5,727	5,774	5,774	5,774
LU	1,462	1,489	1,516	1,543	1,570	1,596	1,623	1,650	1,677	1,704	1,704	1,704
HU	10,358	10,472	10,587	10,701	10,816	10,930	11,045	11,159	11,274	11,388	11,388	11,388
MT	888	894	900	906	912	918	924	930	936	942	942	942
NL	27,024	27,305	27,585	27,865	28,146	28,426	28,707	28,987	29,267	29,548	29,548	29,548
AT	19,087	19,210	19,334	19,458	19,581	19,705	19,829	19,952	20,076	20,200	20,200	20,200
PL	45,721	46,141	46,560	46,980	47,400	47,819	48,239	48,659	49,078	49,498	49,498	49,498

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
PT	12,763	12,878	12,994	13,110	13,226	13,341	13,457	13,573	13,688	13,804	13,804	13,804
RO	28,305	28,470	28,634	28,799	28,964	29,129	29,294	29,459	29,623	29,788	29,788	29,788
SI	2,789	2,802	2,816	2,830	2,844	2,858	2,871	2,885	2,899	2,913	2,913	2,913
SK	5,911	5,986	6,062	6,137	6,213	6,288	6,364	6,439	6,515	6,590	6,590	6,590
FI	8,407	8,511	8,615	8,719	8,823	8,927	9,031	9,134	9,238	9,342	9,342	9,342
SE	14,824	14,926	15,027	15,129	15,231	15,333	15,435	15,537	15,639	15,741	15,741	15,741
UK	84,471	85,236	86,001	86,766	87,531	88,296	89,062	89,827	90,592	91,357	91,357	91,357

A9.4 Option 3

Table A9.45 Option 3 - All workers - All businesses with 50 - 249 workers - Total

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	511,116	517,627	524,139	530,650	537,161	543,673	550,184	556,695	563,207	569,718	569,718	569,718
BG	511,819	515,180	518,542	521,903	525,264	528,625	531,987	535,348	538,709	542,071	542,071	542,071
CZ	781,801	785,019	788,238	791,456	794,675	797,893	801,112	804,331	807,549	810,768	810,768	810,768
DK	455,407	461,308	467,209	473,110	479,011	484,912	490,813	496,714	502,615	508,516	508,516	508,516
DE	8,026,414	8,028,923	8,031,432	8,033,942	8,036,451	8,038,960	8,041,469	8,043,981	8,046,490	8,049,002	8,049,002	8,049,002
EE	144,827	145,151	145,473	145,796	146,118	146,441	146,763	147,086	147,408	147,732	147,732	147,732
IE	333,222	342,567	351,912	361,256	370,601	379,945	389,290	398,635	407,979	417,324	417,324	417,324
EL	161,089	163,920	166,751	169,581	172,412	175,243	178,074	180,904	183,735	186,566	186,566	186,566
ES	2,182,422	2,198,800	2,215,177	2,231,555	2,247,933	2,264,311	2,280,688	2,297,066	2,313,444	2,329,822	2,329,822	2,329,822
FR	4,848,373	4,890,538	4,932,704	4,974,869	5,017,035	5,059,200	5,101,366	5,143,531	5,185,697	5,227,862	5,227,862	5,227,862
HR	224,784	227,323	229,863	232,403	234,943	237,484	240,023	242,564	245,103	247,644	247,644	247,644
IT	2,176,737	2,194,571	2,212,405	2,230,239	2,248,073	2,265,907	2,283,741	2,301,574	2,319,408	2,337,242	2,337,242	2,337,242
CY	65,303	66,657	68,011	69,365	70,719	72,073	73,427	74,782	76,136	77,490	77,490	77,490
LV	180,143	180,458	180,773	181,089	181,404	181,720	182,035	182,351	182,666	182,982	182,982	182,982

LT	267,539	269,893	272,246	274,599	276,952	279,306	281,659	284,012	286,365	288,719	288,719	288,719
LU	73,091	74,437	75,784	77,131	78,478	79,825	81,171	82,518	83,865	85,212	85,212	85,212
HU	517,900	523,622	529,345	535,067	540,789	546,511	552,233	557,956	563,677	569,400	569,400	569,400
MT	44,392	44,694	44,996	45,298	45,599	45,901	46,203	46,505	46,807	47,109	47,109	47,109
NL	1,351,206	1,365,227	1,379,248	1,393,269	1,407,290	1,421,310	1,435,331	1,449,352	1,463,372	1,477,393	1,477,393	1,477,393
AT	954,338	960,520	966,702	972,884	979,066	985,248	991,430	997,612	1,003,794	1,009,976	1,009,976	1,009,976
PL	2,286,042	2,307,026	2,328,011	2,348,995	2,369,980	2,390,964	2,411,949	2,432,934	2,453,919	2,474,904	2,474,904	2,474,904
PT	638,137	643,922	649,707	655,493	661,278	667,064	672,849	678,635	684,420	690,205	690,205	690,205
RO	1,415,242	1,423,482	1,431,723	1,439,964	1,448,204	1,456,445	1,464,685	1,472,928	1,481,168	1,489,411	1,489,411	1,489,411
SI	139,432	140,122	140,812	141,501	142,191	142,881	143,570	144,260	144,950	145,639	145,639	145,639
SK	295,550	299,322	303,094	306,867	310,639	314,411	318,183	321,956	325,728	329,500	329,500	329,500
FI	420,367	425,560	430,754	435,947	441,140	446,334	451,527	456,721	461,914	467,107	467,107	467,107
SE	741,186	746,280	751,374	756,469	761,563	766,658	771,752	776,846	781,941	787,035	787,035	787,035
UK	4,223,543	4,261,799	4,300,055	4,338,312	4,376,568	4,414,824	4,453,080	4,491,337	4,529,593	4,567,849	4,567,849	4,567,849

Table A9.46 Option 3 – Number of employers - Private sector – All businesses with 50 - 249 employees

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	5,011	5,075	5,138	5,202	5,266	5,330	5,394	5,458	5,521	5,585	5,585	5,585
BG	5,250	5,285	5,319	5,354	5,388	5,423	5,457	5,492	5,526	5,561	5,561	5,561
CZ	7,598	7,629	7,660	7,691	7,723	7,754	7,785	7,817	7,848	7,879	7,879	7,879
DK	4,651	4,711	4,771	4,832	4,892	4,952	5,012	5,073	5,133	5,193	5,193	5,193
DE	81,456	81,482	81,507	81,533	81,558	81,584	81,609	81,635	81,660	81,686	81,686	81,686
EE	1,565	1,569	1,572	1,576	1,579	1,583	1,586	1,590	1,593	1,597	1,597	1,597
IE	3,450	3,547	3,644	3,740	3,837	3,934	4,031	4,127	4,224	4,321	4,321	4,321
EL	1,714	1,744	1,774	1,804	1,834	1,865	1,895	1,925	1,955	1,985	1,985	1,985
ES	22,126	22,292	22,458	22,624	22,790	22,956	23,122	23,288	23,454	23,620	23,620	23,620
FR	30,012	30,273	30,534	30,795	31,056	31,317	31,578	31,839	32,100	32,361	32,361	32,361

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
HR	2,131	2,155	2,179	2,203	2,227	2,251	2,276	2,300	2,324	2,348	2,348	2,348
IT	22,553	22,738	22,923	23,107	23,292	23,477	23,662	23,846	24,031	24,216	24,216	24,216
CY	663	676	690	704	718	731	745	759	773	786	786	786
LV	1,905	1,908	1,912	1,915	1,918	1,922	1,925	1,928	1,932	1,935	1,935	1,935
LT	2,781	2,805	2,829	2,854	2,878	2,903	2,927	2,952	2,976	3,001	3,001	3,001
LU	729	743	756	770	783	797	810	824	837	850	850	850
HU	5,220	5,278	5,336	5,394	5,451	5,509	5,567	5,624	5,682	5,740	5,740	5,740
MT	448	451	454	457	460	463	466	469	472	475	475	475
NL	11,521	11,641	11,760	11,880	12,000	12,119	12,239	12,358	12,478	12,597	12,597	12,597
AT	9,560	9,622	9,684	9,745	9,807	9,869	9,931	9,993	10,055	10,117	10,117	10,117
PL	22,007	22,209	22,411	22,613	22,815	23,017	23,219	23,421	23,623	23,825	23,825	23,825
PT	6,470	6,528	6,587	6,645	6,704	6,763	6,821	6,880	6,939	6,997	6,997	6,997
RO	14,000	14,081	14,163	14,244	14,326	14,407	14,489	14,570	14,652	14,733	14,733	14,733
SI	1,354	1,361	1,367	1,374	1,381	1,388	1,394	1,401	1,408	1,414	1,414	1,414
SK	2,845	2,882	2,918	2,954	2,991	3,027	3,063	3,099	3,136	3,172	3,172	3,172
FI	4,306	4,359	4,413	4,466	4,519	4,572	4,625	4,679	4,732	4,785	4,785	4,785
SE	6,812	6,859	6,906	6,953	7,000	7,047	7,093	7,140	7,187	7,234	7,234	7,234
UK	39,132	39,486	39,841	40,195	40,550	40,904	41,259	41,613	41,967	42,322	42,322	42,322

Table A9.47 Option 3 - Number of workers protected – All businesses with 50-249 employees

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	511,116	517,627	524,139	530,650	537,161	543,673	550,184	556,695	563,207	569,718	569,718	569,718
BG	511,819	515,180	518,542	521,903	525,264	528,625	531,987	535,348	538,709	542,071	542,071	542,071
CZ	781,801	785,019	788,238	791,456	794,675	797,893	801,112	804,331	807,549	810,768	810,768	810,768
DK	455,407	461,308	467,209	473,110	479,011	484,912	490,813	496,714	502,615	508,516	508,516	508,516
DE	8,026,414	8,028,923	8,031,432	8,033,942	8,036,451	8,038,960	8,041,469	8,043,981	8,046,490	8,049,002	8,049,002	8,049,002

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
EE	144,827	145,151	145,473	145,796	146,118	146,441	146,763	147,086	147,408	147,732	147,732	147,732
IE	333,222	342,567	351,912	361,256	370,601	379,945	389,290	398,635	407,979	417,324	417,324	417,324
EL	161,089	163,920	166,751	169,581	172,412	175,243	178,074	180,904	183,735	186,566	186,566	186,566
ES	2,182,422	2,198,800	2,215,177	2,231,555	2,247,933	2,264,311	2,280,688	2,297,066	2,313,444	2,329,822	2,329,822	2,329,822
FR	4,848,373	4,890,538	4,932,704	4,974,869	5,017,035	5,059,200	5,101,366	5,143,531	5,185,697	5,227,862	5,227,862	5,227,862
HR	224,784	227,323	229,863	232,403	234,943	237,484	240,023	242,564	245,103	247,644	247,644	247,644
IT	2,176,737	2,194,571	2,212,405	2,230,239	2,248,073	2,265,907	2,283,741	2,301,574	2,319,408	2,337,242	2,337,242	2,337,242
CY	65,303	66,657	68,011	69,365	70,719	72,073	73,427	74,782	76,136	77,490	77,490	77,490
LV	180,143	180,458	180,773	181,089	181,404	181,720	182,035	182,351	182,666	182,982	182,982	182,982
LT	267,539	269,893	272,246	274,599	276,952	279,306	281,659	284,012	286,365	288,719	288,719	288,719
LU	73,091	74,437	75,784	77,131	78,478	79,825	81,171	82,518	83,865	85,212	85,212	85,212
HU	517,900	523,622	529,345	535,067	540,789	546,511	552,233	557,956	563,677	569,400	569,400	569,400
MT	44,392	44,694	44,996	45,298	45,599	45,901	46,203	46,505	46,807	47,109	47,109	47,109
NL	1,351,206	1,365,227	1,379,248	1,393,269	1,407,290	1,421,310	1,435,331	1,449,352	1,463,372	1,477,393	1,477,393	1,477,393
AT	954,338	960,520	966,702	972,884	979,066	985,248	991,430	997,612	1,003,794	1,009,976	1,009,976	1,009,976
PL	2,286,042	2,307,026	2,328,011	2,348,995	2,369,980	2,390,964	2,411,949	2,432,934	2,453,919	2,474,904	2,474,904	2,474,904
PT	638,137	643,922	649,707	655,493	661,278	667,064	672,849	678,635	684,420	690,205	690,205	690,205
RO	1,415,242	1,423,482	1,431,723	1,439,964	1,448,204	1,456,445	1,464,685	1,472,928	1,481,168	1,489,411	1,489,411	1,489,411
SI	139,432	140,122	140,812	141,501	142,191	142,881	143,570	144,260	144,950	145,639	145,639	145,639
SK	295,550	299,322	303,094	306,867	310,639	314,411	318,183	321,956	325,728	329,500	329,500	329,500
FI	420,367	425,560	430,754	435,947	441,140	446,334	451,527	456,721	461,914	467,107	467,107	467,107
SE	741,186	746,280	751,374	756,469	761,563	766,658	771,752	776,846	781,941	787,035	787,035	787,035
UK	4,223,543	4,261,799	4,300,055	4,338,312	4,376,568	4,414,824	4,453,080	4,491,337	4,529,593	4,567,849	4,567,849	4,567,849

Table A9.48 Option 3 - Employers covered – All businesses 50-249 employees

2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
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	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	5,011	5,075	5,138	5,202	5,266	5,330	5,394	5,458	5,521	5,585	5,585	5,585
BG	5,250	5,285	5,319	5,354	5,388	5,423	5,457	5,492	5,526	5,561	5,561	5,561
CZ	7,598	7,629	7,660	7,691	7,723	7,754	7,785	7,817	7,848	7,879	7,879	7,879
DK	4,651	4,711	4,771	4,832	4,892	4,952	5,012	5,073	5,133	5,193	5,193	5,193
DE	81,456	81,482	81,507	81,533	81,558	81,584	81,609	81,635	81,660	81,686	81,686	81,686
EE	1,565	1,569	1,572	1,576	1,579	1,583	1,586	1,590	1,593	1,597	1,597	1,597
IE	3,450	3,547	3,644	3,740	3,837	3,934	4,031	4,127	4,224	4,321	4,321	4,321
EL	1,714	1,744	1,774	1,804	1,834	1,865	1,895	1,925	1,955	1,985	1,985	1,985
ES	22,126	22,292	22,458	22,624	22,790	22,956	23,122	23,288	23,454	23,620	23,620	23,620
FR	30,012	30,273	30,534	30,795	31,056	31,317	31,578	31,839	32,100	32,361	32,361	32,361
HR	2,131	2,155	2,179	2,203	2,227	2,251	2,276	2,300	2,324	2,348	2,348	2,348
IT	22,553	22,738	22,923	23,107	23,292	23,477	23,662	23,846	24,031	24,216	24,216	24,216
CY	663	676	690	704	718	731	745	759	773	786	786	786
LV	1,905	1,908	1,912	1,915	1,918	1,922	1,925	1,928	1,932	1,935	1,935	1,935
LT	2,781	2,805	2,829	2,854	2,878	2,903	2,927	2,952	2,976	3,001	3,001	3,001
LU	729	743	756	770	783	797	810	824	837	850	850	850
HU	5,220	5,278	5,336	5,394	5,451	5,509	5,567	5,624	5,682	5,740	5,740	5,740
MT	448	451	454	457	460	463	466	469	472	475	475	475
NL	11,521	11,641	11,760	11,880	12,000	12,119	12,239	12,358	12,478	12,597	12,597	12,597
AT	9,560	9,622	9,684	9,745	9,807	9,869	9,931	9,993	10,055	10,117	10,117	10,117
PL	22,007	22,209	22,411	22,613	22,815	23,017	23,219	23,421	23,623	23,825	23,825	23,825
PT	6,470	6,528	6,587	6,645	6,704	6,763	6,821	6,880	6,939	6,997	6,997	6,997
RO	14,000	14,081	14,163	14,244	14,326	14,407	14,489	14,570	14,652	14,733	14,733	14,733
SI	1,354	1,361	1,367	1,374	1,381	1,388	1,394	1,401	1,408	1,414	1,414	1,414
SK	2,845	2,882	2,918	2,954	2,991	3,027	3,063	3,099	3,136	3,172	3,172	3,172
FI	4,306	4,359	4,413	4,466	4,519	4,572	4,625	4,679	4,732	4,785	4,785	4,785
SE	6,812	6,859	6,906	6,953	7,000	7,047	7,093	7,140	7,187	7,234	7,234	7,234

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
UK	39,132	39,486	39,841	40,195	40,550	40,904	41,259	41,613	41,967	42,322	42,322	42,322

Table A9.49 Option 3 - One-off costs – All businesses 50-249 employees

	One-off cost - total	Cost to interpret new legislation	Reporting channels				Develop training
			One-off cost - internal reporting channel	One-off cost - external reporting channel - internal effort	One-off cost - external reporting channel - payment to provider		
BE	14,313,720	3,835,208	1,917,604	1,598,003	570,892	6,392,013	
BG	2,202,190	448,646	224,323	186,936	594,541	747,743	
CZ	6,356,279	1,534,332	767,166	639,305	858,255	2,557,221	
DK	14,135,885	3,813,839	1,881,064	1,567,553	517,030	6,356,398	
DE	192,621,480	51,373,033	25,431,395	21,192,829	9,002,501	85,621,722	
EE	1,539,641	374,941	187,471	156,225	196,102	624,902	
IE	4,189,624	1,169,197	584,599	487,166	0	1,948,662	
EL	1,961,954	492,767	246,383	205,319	196,206	821,278	
ES	35,382,027	9,174,195	4,587,098	3,822,581	2,507,827	15,290,326	
FR	0	0	0	0	0	0	
HR	1,924,933	462,012	231,006	192,505	269,391	770,019	
IT	46,082,125	12,198,503	6,026,983	5,022,486	2,503,314	20,330,838	
CY	815,085	206,227	103,113	85,928	76,106	343,711	
LV	1,204,211	276,146	138,073	115,061	214,688	460,243	
LT	1,723,390	396,033	195,619	163,015	308,668	660,055	

	One-off cost - total	Cost to interpret new legislation	Reporting channels			Develop training
			One-off cost - internal reporting channel	One-off cost - external reporting channel - internal effort	One-off cost - external reporting channel - payment to provider	
LU	1,421,215	295,189	295,189	245,991	92,863	491,982
HU	2,765,785	468,003	468,003	390,002	659,772	780,005
MT	170,016	63,756	0	0	0	106,260
NL	11,525,761	4,322,160	0	0	0	7,203,601
AT	22,879,422	6,117,222	3,008,841	2,507,367	1,050,621	10,195,370
PL	9,788,919	3,658,033	10,740	8,950	14,474	6,096,722
PT	7,657,443	1,917,196	950,528	792,107	802,285	3,195,327
RO	6,938,462	1,494,236	747,118	622,598	1,584,117	2,490,393
SI	853,854	238,285	119,142	99,285	0	397,141
SK	1,171,157	326,835	163,417	136,181	0	544,724
FI	10,584,711	2,826,214	1,399,698	1,166,415	482,029	4,710,356
SE	7,517,995	2,819,248	0	0	0	4,698,747
UK	30,325,662	11,372,123	0	0	0	18,953,539
Total:	438,052,948					

Table A9.50 Option 3 - Recurring cost of reporting channels – All businesses with 50-249 employees (internal reporting channels)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	2,841,231	2,933,620	3,030,229	3,131,333	3,237,327	3,348,298	3,464,056	3,583,218	3,705,824	3,831,990	3,918,875	4,007,818
BG	327,371	336,045	344,602	353,129	361,774	370,609	379,678	389,006	398,605	408,476	416,406	424,430
CZ	1,242,103	1,300,266	1,358,887	1,417,306	1,475,579	1,533,765	1,591,857	1,649,820	1,707,645	1,765,346	1,816,953	1,868,205

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
DK	2,702,359	2,782,156	2,862,416	2,944,723	3,030,247	3,119,626	3,213,106	3,310,726	3,412,457	3,518,246	3,588,471	3,661,150
DE	38,090,043	38,426,297	38,788,945	39,175,331	39,578,303	39,989,554	40,402,997	40,815,291	41,225,476	41,634,089	42,044,128	42,456,122
EE	230,960	241,434	251,544	261,187	270,401	279,263	287,821	296,146	304,293	312,346	319,873	327,276
IE	2,387,819	2,531,800	2,675,726	2,821,760	2,973,203	3,132,364	3,300,422	3,477,732	3,664,154	3,858,984	3,975,502	4,091,980
EL	322,886	345,621	367,425	388,402	409,000	429,544	450,205	471,053	492,135	513,503	527,544	541,649
ES	6,605,093	6,797,728	6,975,235	7,142,606	7,307,063	7,474,225	7,647,948	7,830,919	8,025,246	8,232,134	8,398,334	8,570,815
FR	40,955,532	42,454,788	43,948,846	45,443,625	46,960,712	48,516,333	50,119,511	51,773,962	53,480,466	55,237,624	56,597,819	57,960,105
HR	336,272	346,725	357,120	367,544	378,149	389,015	400,186	411,693	423,549	435,760	444,220	452,780
IT	8,882,033	9,113,974	9,346,047	9,583,815	9,834,170	10,097,693	10,375,651	10,668,866	10,977,159	11,298,906	11,552,159	11,807,983
CY	148,433	154,491	160,581	166,739	173,035	179,505	186,172	193,051	200,152	207,478	211,506	215,582
LV	196,081	200,589	205,001	209,368	213,778	218,274	222,880	227,611	232,472	237,464	242,074	246,739
LT	285,437	293,670	301,828	309,985	318,272	326,752	335,466	344,434	353,670	363,176	370,227	377,360
LU	366,761	386,051	404,712	422,876	440,839	458,836	477,012	495,444	514,181	533,247	544,210	555,182
HU	1,038,481	1,067,301	1,096,824	1,127,158	1,158,397	1,190,631	1,223,970	1,258,538	1,294,164	1,330,995	1,356,550	1,383,101
MT	139,506	143,205	146,854	150,490	154,177	157,945	161,813	165,791	169,885	174,095	177,475	180,894
NL	10,870,702	11,314,540	11,755,182	12,192,981	12,633,914	13,080,106	13,531,543	13,988,907	14,452,353	14,921,854	15,262,499	15,603,306
AT	4,423,291	4,563,097	4,696,701	4,826,356	4,954,947	5,083,335	5,212,995	5,344,839	5,479,452	5,617,223	5,725,419	5,836,023
PL	2,941,360	3,045,041	3,148,273	3,250,967	3,352,798	3,453,503	3,552,966	3,651,220	3,748,449	3,844,915	3,912,252	3,978,489
PT	1,256,226	1,292,808	1,325,252	1,354,935	1,383,802	1,413,441	1,445,021	1,479,415	1,516,920	1,557,915	1,590,651	1,626,991
RO	1,133,753	1,163,614	1,193,068	1,222,407	1,252,150	1,282,542	1,313,741	1,345,824	1,378,840	1,412,791	1,440,220	1,467,971
SI	343,901	355,329	366,263	376,653	386,764	396,746	406,692	416,693	426,821	437,144	446,132	455,376
SK	792,377	832,259	872,558	912,705	952,597	992,199	1,031,486	1,070,461	1,109,165	1,147,668	1,174,078	1,199,938
FI	2,011,575	2,098,799	2,187,402	2,276,186	2,364,864	2,453,478	2,542,105	2,630,797	2,719,646	2,808,810	2,868,046	2,926,884
SE	6,713,281	6,958,128	7,209,912	7,468,277	7,732,110	8,000,076	8,270,966	8,543,880	8,818,270	9,093,903	9,316,287	9,537,631
UK	26,650,217	27,605,692	28,626,066	29,702,358	30,822,642	31,976,090	33,154,759	34,353,709	35,570,964	36,806,798	37,770,625	38,743,367

Table A9.51 Option 3 - Recurring cost of reporting channels – All businesses with 50-249 employees (external reporting channels - fees)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	201,334	203,787	206,239	208,691	211,143	213,596	216,048	218,500	220,952	223,404	223,404	223,404
BG	206,674	207,817	208,961	210,104	211,248	212,391	213,535	214,679	215,822	216,966	216,966	216,966
CZ	338,263	339,419	340,574	341,730	342,885	344,040	345,196	346,351	347,507	348,662	348,662	348,662
DK	178,727	180,918	183,108	185,298	187,489	189,679	191,869	194,060	196,250	198,440	198,440	198,440
DE	3,206,233	3,206,100	3,205,967	3,205,835	3,205,702	3,205,569	3,205,437	3,205,305	3,205,172	3,205,040	3,205,040	3,205,040
EE	58,858	58,928	58,997	59,067	59,136	59,206	59,275	59,345	59,413	59,483	59,483	59,483
IE	130,911	134,411	137,911	141,411	144,911	148,411	151,911	155,411	158,911	162,410	162,410	162,410
EL	63,162	64,221	65,280	66,339	67,398	68,456	69,515	70,574	71,633	72,692	72,692	72,692
ES	861,384	867,162	872,940	878,718	884,496	890,274	896,052	901,829	907,607	913,385	913,385	913,385
FR	1,917,394	1,933,484	1,949,573	1,965,663	1,981,753	1,997,842	2,013,932	2,030,022	2,046,111	2,062,201	2,062,201	2,062,201
HR	93,409	94,346	95,282	96,220	97,156	98,094	99,030	99,967	100,904	101,841	101,841	101,841
IT	887,493	894,003	900,512	907,022	913,531	920,041	926,550	933,060	939,570	946,079	946,079	946,079
CY	26,096	26,606	27,117	27,627	28,138	28,648	29,158	29,669	30,179	30,690	30,690	30,690
LV	72,623	72,775	72,928	73,081	73,233	73,386	73,539	73,691	73,844	73,997	73,997	73,997
LT	108,614	109,465	110,315	111,166	112,017	112,868	113,719	114,569	115,420	116,271	116,271	116,271
LU	27,836	28,338	28,840	29,342	29,844	30,346	30,848	31,351	31,853	32,355	32,355	32,355
HU	208,530	210,649	212,768	214,887	217,006	219,125	221,243	223,362	225,481	227,600	227,600	227,600
MT	17,614	17,712	17,810	17,908	18,006	18,103	18,201	18,299	18,397	18,494	18,494	18,494
NL	528,217	533,286	538,355	543,424	548,493	553,563	558,632	563,701	568,770	573,839	573,839	573,839
AT	375,747	378,031	380,315	382,599	384,884	387,168	389,452	391,736	394,020	396,305	396,305	396,305
PL	950,052	957,509	964,967	972,425	979,883	987,341	994,799	1,002,257	1,009,715	1,017,173	1,017,173	1,017,173
PT	254,709	256,789	258,869	260,950	263,030	265,110	267,190	269,270	271,350	273,430	273,430	273,430
RO	572,602	575,683	578,765	581,846	584,927	588,008	591,089	594,170	597,251	600,333	600,333	600,333
SI	58,968	59,186	59,403	59,621	59,838	60,056	60,273	60,491	60,708	60,926	60,926	60,926
SK	126,983	128,409	129,835	131,261	132,687	134,112	135,538	136,964	138,390	139,816	139,816	139,816
FI	168,304	170,281	172,258	174,235	176,212	178,189	180,166	182,143	184,120	186,096	186,096	186,096

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
SE	294,442	296,262	298,082	299,902	301,723	303,543	305,363	307,183	309,003	310,823	310,823	310,823
UK	1,663,559	1,677,417	1,691,276	1,705,134	1,718,992	1,732,851	1,746,709	1,760,567	1,774,426	1,788,284	1,788,284	1,788,284

Table A9.52 Option 3 - Recurring cost of reporting channels – All businesses with 50-249 employees (external reporting channels – internal cost)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	883,939	912,682	942,738	974,193	1,007,168	1,041,693	1,077,706	1,114,779	1,152,923	1,192,175	1,219,205	1,246,877
BG	101,849	104,547	107,210	109,862	112,552	115,301	118,122	121,024	124,010	127,081	129,549	132,045
CZ	386,432	404,527	422,765	440,940	459,069	477,171	495,244	513,277	531,267	549,219	565,274	581,219
DK	840,734	865,560	890,529	916,136	942,744	970,550	999,633	1,030,004	1,061,653	1,094,565	1,116,413	1,139,024
DE	11,850,235	11,954,848	12,067,672	12,187,881	12,313,250	12,441,194	12,569,821	12,698,090	12,825,704	12,952,828	13,080,395	13,208,571
EE	71,854	75,113	78,258	81,258	84,125	86,882	89,544	92,134	94,669	97,174	99,516	101,819
IE	742,877	787,671	832,448	877,881	924,997	974,513	1,026,798	1,081,961	1,139,959	1,200,573	1,236,823	1,273,061
EL	100,453	107,527	114,310	120,836	127,244	133,636	140,064	146,550	153,109	159,756	164,125	168,513
ES	2,054,918	2,114,849	2,170,073	2,222,144	2,273,309	2,325,314	2,379,362	2,436,286	2,496,743	2,561,108	2,612,815	2,666,476
FR	12,741,721	13,208,156	13,672,974	14,138,017	14,609,999	15,093,970	15,592,737	16,107,455	16,638,367	17,185,038	17,608,210	18,032,033
HR	104,618	107,870	111,104	114,347	117,646	121,027	124,502	128,082	131,771	135,570	138,202	140,865
IT	2,763,299	2,835,459	2,907,659	2,981,631	3,059,520	3,141,504	3,227,980	3,319,203	3,415,116	3,515,215	3,594,005	3,673,595
CY	46,179	48,064	49,958	51,874	53,833	55,846	57,920	60,060	62,269	64,549	65,802	67,070
LV	61,003	62,406	63,778	65,137	66,509	67,907	69,341	70,812	72,325	73,878	75,312	76,763
LT	88,803	91,364	93,902	96,440	99,018	101,656	104,367	107,157	110,031	112,988	115,182	117,401
LU	114,103	120,105	125,910	131,561	137,150	142,749	148,404	154,138	159,967	165,899	169,310	172,723
HU	323,083	332,049	341,234	350,671	360,390	370,419	380,791	391,545	402,629	414,087	422,038	430,298
MT	43,402	44,553	45,688	46,819	47,966	49,138	50,342	51,579	52,853	54,163	55,214	56,278
NL	3,381,996	3,520,079	3,657,168	3,793,372	3,930,551	4,069,366	4,209,813	4,352,105	4,496,288	4,642,355	4,748,333	4,854,362
AT	1,376,135	1,419,630	1,461,196	1,501,533	1,541,539	1,581,482	1,621,821	1,662,839	1,704,718	1,747,581	1,781,241	1,815,652
PL	915,090	947,346	979,463	1,011,412	1,043,093	1,074,423	1,105,367	1,135,935	1,166,184	1,196,196	1,217,145	1,237,752

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
PT	390,826	402,207	412,301	421,535	430,516	439,737	449,562	460,263	471,931	484,685	494,869	506,175
RO	352,723	362,013	371,177	380,304	389,558	399,013	408,719	418,701	428,972	439,535	448,068	456,702
SI	106,991	110,547	113,948	117,181	120,327	123,432	126,526	129,638	132,789	136,000	138,797	141,672
SK	246,517	258,925	271,462	283,953	296,364	308,684	320,907	333,032	345,073	357,052	365,269	373,314
FI	625,823	652,960	680,525	708,147	735,736	763,304	790,877	818,470	846,112	873,852	892,281	910,586
SE	2,088,576	2,164,751	2,243,084	2,323,464	2,405,545	2,488,913	2,573,190	2,658,096	2,743,462	2,829,214	2,898,400	2,967,263
UK	8,291,179	8,588,437	8,905,887	9,240,734	9,589,266	9,948,117	10,314,814	10,687,821	11,066,522	11,451,004	11,750,861	12,053,492

Table A9.53 Option 3 - Recurring cost of training delivery – all businesses with 50-249 employees

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	7,513,406	7,762,011	8,021,951	8,293,969	8,579,121	8,877,654	9,189,078	9,509,730	9,839,726	10,179,379	10,410,182	10,646,452
BG	844,501	867,767	890,771	913,727	937,025	960,850	985,318	1,010,491	1,036,406	1,063,066	1,083,705	1,104,586
CZ	2,990,388	3,132,605	3,276,105	3,419,297	3,562,315	3,705,298	3,848,225	3,991,013	4,133,634	4,276,124	4,401,129	4,525,276
DK	7,172,663	7,389,587	7,607,907	7,831,837	8,064,491	8,307,581	8,561,776	8,827,194	9,103,767	9,391,372	9,578,827	9,772,830
DE	99,326,873	100,239,190	101,221,010	102,265,467	103,353,953	104,464,813	105,582,165	106,697,281	107,807,645	108,914,662	109,987,320	111,065,097
EE	591,982	619,474	646,091	671,553	695,969	719,516	742,334	764,586	786,427	808,060	827,533	846,684
IE	3,798,735	4,032,924	4,267,332	4,505,391	4,752,370	5,011,967	5,286,091	5,575,331	5,879,486	6,197,442	6,384,567	6,571,628
EL	857,800	918,930	977,653	1,034,239	1,089,872	1,145,415	1,201,319	1,257,774	1,314,901	1,372,837	1,410,377	1,448,085
ES	17,432,093	17,954,692	18,437,913	18,894,859	19,344,576	19,801,924	20,277,139	20,777,369	21,308,264	21,873,077	22,314,676	22,772,964
FR	64,725,778	67,115,510	69,498,110	71,882,905	74,304,029	76,787,168	79,346,634	81,988,346	84,713,581	87,520,164	89,675,300	91,833,746
HR	842,940	870,233	897,425	924,734	952,540	981,043	1,010,359	1,040,565	1,071,695	1,103,771	1,125,200	1,146,881
IT	22,692,487	23,304,907	23,918,378	24,547,137	25,208,873	25,905,133	26,639,241	27,413,371	28,227,148	29,076,447	29,728,165	30,386,500
CY	386,919	403,175	419,532	436,086	453,018	470,420	488,358	506,868	525,978	545,699	556,293	567,012
LV	506,653	518,118	529,327	540,416	551,606	563,014	574,698	586,697	599,021	611,677	623,552	635,568
LT	732,389	754,233	775,914	797,620	819,689	842,282	865,504	889,412	914,042	939,397	957,635	976,087
LU	1,003,168	1,056,332	1,107,799	1,157,927	1,207,526	1,257,239	1,307,460	1,358,402	1,410,195	1,462,911	1,492,985	1,523,087

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
HU	1,611,963	1,658,155	1,705,489	1,754,135	1,804,239	1,855,946	1,909,428	1,964,882	2,022,044	2,081,145	2,121,102	2,162,617
MT	219,739	225,846	231,886	237,915	244,036	250,296	256,726	263,341	270,152	277,159	282,540	287,984
NL	17,379,888	18,103,461	18,822,738	19,538,253	20,259,556	20,990,050	21,729,705	22,479,620	23,240,040	24,010,921	24,559,058	25,107,453
AT	11,702,569	12,077,234	12,435,712	12,783,947	13,129,565	13,474,847	13,823,699	14,178,535	14,540,918	14,911,881	15,199,105	15,492,722
PL	7,372,484	7,642,429	7,911,769	8,180,262	8,447,080	8,711,533	8,973,310	9,232,471	9,489,467	9,744,938	9,915,602	10,083,480
PT	3,278,427	3,376,907	3,464,689	3,545,345	3,623,949	3,704,656	3,790,535	3,883,889	3,985,513	4,096,419	4,182,497	4,278,048
RO	2,918,936	2,997,134	3,074,335	3,151,290	3,229,338	3,309,112	3,391,018	3,475,262	3,561,966	3,651,142	3,722,027	3,793,746
SI	847,051	876,295	904,380	931,180	957,345	983,240	1,009,100	1,035,143	1,061,555	1,088,503	1,110,882	1,133,900
SK	1,152,643	1,212,498	1,273,092	1,333,597	1,393,856	1,453,810	1,513,419	1,572,681	1,631,650	1,690,426	1,729,327	1,767,416
FI	5,233,565	5,463,783	5,697,788	5,932,455	6,167,033	6,401,623	6,636,419	6,871,555	7,107,264	7,343,954	7,498,833	7,652,670
SE	10,561,896	10,954,636	11,358,740	11,773,658	12,197,652	12,628,618	13,064,654	13,504,338	13,946,800	14,391,669	14,743,606	15,093,896
UK	42,288,225	43,835,957	45,488,468	47,231,654	49,046,676	50,916,391	52,828,203	54,774,268	56,751,451	58,760,200	60,298,902	61,851,836

Table A9.54 Option 3 - Cases reported – All businesses with 50-249 employees

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	6,133	6,212	6,290	6,368	6,446	6,524	6,602	6,680	6,758	6,837	6,837	6,837
BG	6,142	6,182	6,222	6,263	6,303	6,344	6,384	6,424	6,465	6,505	6,505	6,505
CZ	9,382	9,420	9,459	9,497	9,536	9,575	9,613	9,652	9,691	9,729	9,729	9,729
DK	5,465	5,536	5,607	5,677	5,748	5,819	5,890	5,961	6,031	6,102	6,102	6,102
DE	96,317	96,347	96,377	96,407	96,437	96,468	96,498	96,528	96,558	96,588	96,588	96,588
EE	1,738	1,742	1,746	1,750	1,753	1,757	1,761	1,765	1,769	1,773	1,773	1,773
IE	6,664	6,851	7,038	7,225	7,412	7,599	7,786	7,973	8,160	8,346	8,346	8,346
EL	1,933	1,967	2,001	2,035	2,069	2,103	2,137	2,171	2,205	2,239	2,239	2,239
ES	26,189	26,386	26,582	26,779	26,975	27,172	27,368	27,565	27,761	27,958	27,958	27,958
FR	96,967	97,811	98,654	99,497	100,341	101,184	102,027	102,871	103,714	104,557	104,557	104,557
HR	2,697	2,728	2,758	2,789	2,819	2,850	2,880	2,911	2,941	2,972	2,972	2,972

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
IT	26,121	26,335	26,549	26,763	26,977	27,191	27,405	27,619	27,833	28,047	28,047	28,047
CY	784	800	816	832	849	865	881	897	914	930	930	930
LV	2,162	2,165	2,169	2,173	2,177	2,181	2,184	2,188	2,192	2,196	2,196	2,196
LT	3,210	3,239	3,267	3,295	3,323	3,352	3,380	3,408	3,436	3,465	3,465	3,465
LU	877	893	909	926	942	958	974	990	1,006	1,023	1,023	1,023
HU	10,358	10,472	10,587	10,701	10,816	10,930	11,045	11,159	11,274	11,388	11,388	11,388
MT	888	894	900	906	912	918	924	930	936	942	942	942
NL	27,024	27,305	27,585	27,865	28,146	28,426	28,707	28,987	29,267	29,548	29,548	29,548
AT	11,452	11,526	11,600	11,675	11,749	11,823	11,897	11,971	12,046	12,120	12,120	12,120
PL	27,432	27,684	27,936	28,188	28,440	28,692	28,943	29,195	29,447	29,699	29,699	29,699
PT	7,658	7,727	7,796	7,866	7,935	8,005	8,074	8,144	8,213	8,282	8,282	8,282
RO	16,983	17,082	17,181	17,280	17,378	17,477	17,576	17,675	17,774	17,873	17,873	17,873
SI	1,673	1,681	1,690	1,698	1,706	1,715	1,723	1,731	1,739	1,748	1,748	1,748
SK	5,911	5,986	6,062	6,137	6,213	6,288	6,364	6,439	6,515	6,590	6,590	6,590
FI	5,044	5,107	5,169	5,231	5,294	5,356	5,418	5,481	5,543	5,605	5,605	5,605
SE	14,824	14,926	15,027	15,129	15,231	15,333	15,435	15,537	15,639	15,741	15,741	15,741
UK	84,471	85,236	86,001	86,766	87,531	88,296	89,062	89,827	90,592	91,357	91,357	91,357

A9.5 Option 4

Table A9.55 Option 4 - All workers - All businesses with 50 - 249 workers - Total

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	511,116	517,627	524,139	530,650	537,161	543,673	550,184	556,695	563,207	569,718	569,718	569,718
BG	511,819	515,180	518,542	521,903	525,264	528,625	531,987	535,348	538,709	542,071	542,071	542,071
CZ	781,801	785,019	788,238	791,456	794,675	797,893	801,112	804,331	807,549	810,768	810,768	810,768
DK	455,407	461,308	467,209	473,110	479,011	484,912	490,813	496,714	502,615	508,516	508,516	508,516

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
DE	8,026,414	8,028,923	8,031,432	8,033,942	8,036,451	8,038,960	8,041,469	8,043,981	8,046,490	8,049,002	8,049,002	8,049,002
EE	144,827	145,151	145,473	145,796	146,118	146,441	146,763	147,086	147,408	147,732	147,732	147,732
IE	333,222	342,567	351,912	361,256	370,601	379,945	389,290	398,635	407,979	417,324	417,324	417,324
EL	161,089	163,920	166,751	169,581	172,412	175,243	178,074	180,904	183,735	186,566	186,566	186,566
ES	2,182,422	2,198,800	2,215,177	2,231,555	2,247,933	2,264,311	2,280,688	2,297,066	2,313,444	2,329,822	2,329,822	2,329,822
FR	4,848,373	4,890,538	4,932,704	4,974,869	5,017,035	5,059,200	5,101,366	5,143,531	5,185,697	5,227,862	5,227,862	5,227,862
HR	224,784	227,323	229,863	232,403	234,943	237,484	240,023	242,564	245,103	247,644	247,644	247,644
IT	2,176,737	2,194,571	2,212,405	2,230,239	2,248,073	2,265,907	2,283,741	2,301,574	2,319,408	2,337,242	2,337,242	2,337,242
CY	65,303	66,657	68,011	69,365	70,719	72,073	73,427	74,782	76,136	77,490	77,490	77,490
LV	180,143	180,458	180,773	181,089	181,404	181,720	182,035	182,351	182,666	182,982	182,982	182,982
LT	267,539	269,893	272,246	274,599	276,952	279,306	281,659	284,012	286,365	288,719	288,719	288,719
LU	73,091	74,437	75,784	77,131	78,478	79,825	81,171	82,518	83,865	85,212	85,212	85,212
HU	517,900	523,622	529,345	535,067	540,789	546,511	552,233	557,956	563,677	569,400	569,400	569,400
MT	44,392	44,694	44,996	45,298	45,599	45,901	46,203	46,505	46,807	47,109	47,109	47,109
NL	1,351,206	1,365,227	1,379,248	1,393,269	1,407,290	1,421,310	1,435,331	1,449,352	1,463,372	1,477,393	1,477,393	1,477,393
AT	954,338	960,520	966,702	972,884	979,066	985,248	991,430	997,612	1,003,794	1,009,976	1,009,976	1,009,976
PL	2,286,042	2,307,026	2,328,011	2,348,995	2,369,980	2,390,964	2,411,949	2,432,934	2,453,919	2,474,904	2,474,904	2,474,904
PT	638,137	643,922	649,707	655,493	661,278	667,064	672,849	678,635	684,420	690,205	690,205	690,205
RO	1,415,242	1,423,482	1,431,723	1,439,964	1,448,204	1,456,445	1,464,685	1,472,928	1,481,168	1,489,411	1,489,411	1,489,411
SI	139,432	140,122	140,812	141,501	142,191	142,881	143,570	144,260	144,950	145,639	145,639	145,639
SK	295,550	299,322	303,094	306,867	310,639	314,411	318,183	321,956	325,728	329,500	329,500	329,500
FI	420,367	425,560	430,754	435,947	441,140	446,334	451,527	456,721	461,914	467,107	467,107	467,107
SE	741,186	746,280	751,374	756,469	761,563	766,658	771,752	776,846	781,941	787,035	787,035	787,035
UK	4,223,543	4,261,799	4,300,055	4,338,312	4,376,568	4,414,824	4,453,080	4,491,337	4,529,593	4,567,849	4,567,849	4,567,849

Table A9.56 Option 4 - Number of employers – All businesses with 50-249 employees

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	5,011	5,075	5,138	5,202	5,266	5,330	5,394	5,458	5,521	5,585	5,585	5,585
BG	5,250	5,285	5,319	5,354	5,388	5,423	5,457	5,492	5,526	5,561	5,561	5,561
CZ	7,598	7,629	7,660	7,691	7,723	7,754	7,785	7,817	7,848	7,879	7,879	7,879
DK	4,651	4,711	4,771	4,832	4,892	4,952	5,012	5,073	5,133	5,193	5,193	5,193
DE	81,456	81,482	81,507	81,533	81,558	81,584	81,609	81,635	81,660	81,686	81,686	81,686
EE	1,565	1,569	1,572	1,576	1,579	1,583	1,586	1,590	1,593	1,597	1,597	1,597
IE	3,450	3,547	3,644	3,740	3,837	3,934	4,031	4,127	4,224	4,321	4,321	4,321
EL	1,714	1,744	1,774	1,804	1,834	1,865	1,895	1,925	1,955	1,985	1,985	1,985
ES	22,126	22,292	22,458	22,624	22,790	22,956	23,122	23,288	23,454	23,620	23,620	23,620
FR	30,012	30,273	30,534	30,795	31,056	31,317	31,578	31,839	32,100	32,361	32,361	32,361
HR	2,131	2,155	2,179	2,203	2,227	2,251	2,276	2,300	2,324	2,348	2,348	2,348
IT	22,553	22,738	22,923	23,107	23,292	23,477	23,662	23,846	24,031	24,216	24,216	24,216
CY	663	676	690	704	718	731	745	759	773	786	786	786
LV	1,905	1,908	1,912	1,915	1,918	1,922	1,925	1,928	1,932	1,935	1,935	1,935
LT	2,781	2,805	2,829	2,854	2,878	2,903	2,927	2,952	2,976	3,001	3,001	3,001
LU	729	743	756	770	783	797	810	824	837	850	850	850
HU	5,220	5,278	5,336	5,394	5,451	5,509	5,567	5,624	5,682	5,740	5,740	5,740
MT	448	451	454	457	460	463	466	469	472	475	475	475
NL	11,521	11,641	11,760	11,880	12,000	12,119	12,239	12,358	12,478	12,597	12,597	12,597
AT	9,560	9,622	9,684	9,745	9,807	9,869	9,931	9,993	10,055	10,117	10,117	10,117
PL	22,007	22,209	22,411	22,613	22,815	23,017	23,219	23,421	23,623	23,825	23,825	23,825
PT	6,470	6,528	6,587	6,645	6,704	6,763	6,821	6,880	6,939	6,997	6,997	6,997
RO	14,000	14,081	14,163	14,244	14,326	14,407	14,489	14,570	14,652	14,733	14,733	14,733
SI	1,354	1,361	1,367	1,374	1,381	1,388	1,394	1,401	1,408	1,414	1,414	1,414
SK	2,845	2,882	2,918	2,954	2,991	3,027	3,063	3,099	3,136	3,172	3,172	3,172
FI	4,306	4,359	4,413	4,466	4,519	4,572	4,625	4,679	4,732	4,785	4,785	4,785

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
SE	6,812	6,859	6,906	6,953	7,000	7,047	7,093	7,140	7,187	7,234	7,234	7,234
UK	39,132	39,486	39,841	40,195	40,550	40,904	41,259	41,613	41,967	42,322	42,322	42,322

Table A9.57 Option 4 - Number of workers protected – All businesses with 50-249 employees

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	511,116	517,627	524,139	530,650	537,161	543,673	550,184	556,695	563,207	569,718	569,718	569,718
BG	511,819	515,180	518,542	521,903	525,264	528,625	531,987	535,348	538,709	542,071	542,071	542,071
CZ	781,801	785,019	788,238	791,456	794,675	797,893	801,112	804,331	807,549	810,768	810,768	810,768
DK	455,407	461,308	467,209	473,110	479,011	484,912	490,813	496,714	502,615	508,516	508,516	508,516
DE	8,026,414	8,028,923	8,031,432	8,033,942	8,036,451	8,038,960	8,041,469	8,043,981	8,046,490	8,049,002	8,049,002	8,049,002
EE	144,827	145,151	145,473	145,796	146,118	146,441	146,763	147,086	147,408	147,732	147,732	147,732
IE	333,222	342,567	351,912	361,256	370,601	379,945	389,290	398,635	407,979	417,324	417,324	417,324
EL	161,089	163,920	166,751	169,581	172,412	175,243	178,074	180,904	183,735	186,566	186,566	186,566
ES	2,182,422	2,198,800	2,215,177	2,231,555	2,247,933	2,264,311	2,280,688	2,297,066	2,313,444	2,329,822	2,329,822	2,329,822
FR	4,848,373	4,890,538	4,932,704	4,974,869	5,017,035	5,059,200	5,101,366	5,143,531	5,185,697	5,227,862	5,227,862	5,227,862
HR	224,784	227,323	229,863	232,403	234,943	237,484	240,023	242,564	245,103	247,644	247,644	247,644
IT	2,176,737	2,194,571	2,212,405	2,230,239	2,248,073	2,265,907	2,283,741	2,301,574	2,319,408	2,337,242	2,337,242	2,337,242
CY	65,303	66,657	68,011	69,365	70,719	72,073	73,427	74,782	76,136	77,490	77,490	77,490
LV	180,143	180,458	180,773	181,089	181,404	181,720	182,035	182,351	182,666	182,982	182,982	182,982
LT	267,539	269,893	272,246	274,599	276,952	279,306	281,659	284,012	286,365	288,719	288,719	288,719
LU	73,091	74,437	75,784	77,131	78,478	79,825	81,171	82,518	83,865	85,212	85,212	85,212
HU	517,900	523,622	529,345	535,067	540,789	546,511	552,233	557,956	563,677	569,400	569,400	569,400
MT	44,392	44,694	44,996	45,298	45,599	45,901	46,203	46,505	46,807	47,109	47,109	47,109
NL	1,351,206	1,365,227	1,379,248	1,393,269	1,407,290	1,421,310	1,435,331	1,449,352	1,463,372	1,477,393	1,477,393	1,477,393
AT	954,338	960,520	966,702	972,884	979,066	985,248	991,430	997,612	1,003,794	1,009,976	1,009,976	1,009,976
PL	2,286,042	2,307,026	2,328,011	2,348,995	2,369,980	2,390,964	2,411,949	2,432,934	2,453,919	2,474,904	2,474,904	2,474,904

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
PT	638,137	643,922	649,707	655,493	661,278	667,064	672,849	678,635	684,420	690,205	690,205	690,205
RO	1,415,242	1,423,482	1,431,723	1,439,964	1,448,204	1,456,445	1,464,685	1,472,928	1,481,168	1,489,411	1,489,411	1,489,411
SI	139,432	140,122	140,812	141,501	142,191	142,881	143,570	144,260	144,950	145,639	145,639	145,639
SK	295,550	299,322	303,094	306,867	310,639	314,411	318,183	321,956	325,728	329,500	329,500	329,500
FI	420,367	425,560	430,754	435,947	441,140	446,334	451,527	456,721	461,914	467,107	467,107	467,107
SE	741,186	746,280	751,374	756,469	761,563	766,658	771,752	776,846	781,941	787,035	787,035	787,035
UK	4,223,543	4,261,799	4,300,055	4,338,312	4,376,568	4,414,824	4,453,080	4,491,337	4,529,593	4,567,849	4,567,849	4,567,849

Table A9.58 Option 4 - Employers covered – All businesses 50-249 employees

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	5,011	5,075	5,138	5,202	5,266	5,330	5,394	5,458	5,521	5,585	5,585	5,585
BG	5,250	5,285	5,319	5,354	5,388	5,423	5,457	5,492	5,526	5,561	5,561	5,561
CZ	7,598	7,629	7,660	7,691	7,723	7,754	7,785	7,817	7,848	7,879	7,879	7,879
DK	4,651	4,711	4,771	4,832	4,892	4,952	5,012	5,073	5,133	5,193	5,193	5,193
DE	81,456	81,482	81,507	81,533	81,558	81,584	81,609	81,635	81,660	81,686	81,686	81,686
EE	1,565	1,569	1,572	1,576	1,579	1,583	1,586	1,590	1,593	1,597	1,597	1,597
IE	3,450	3,547	3,644	3,740	3,837	3,934	4,031	4,127	4,224	4,321	4,321	4,321
EL	1,714	1,744	1,774	1,804	1,834	1,865	1,895	1,925	1,955	1,985	1,985	1,985
ES	22,126	22,292	22,458	22,624	22,790	22,956	23,122	23,288	23,454	23,620	23,620	23,620
FR	30,012	30,273	30,534	30,795	31,056	31,317	31,578	31,839	32,100	32,361	32,361	32,361
HR	2,131	2,155	2,179	2,203	2,227	2,251	2,276	2,300	2,324	2,348	2,348	2,348
IT	22,553	22,738	22,923	23,107	23,292	23,477	23,662	23,846	24,031	24,216	24,216	24,216
CY	663	676	690	704	718	731	745	759	773	786	786	786
LV	1,905	1,908	1,912	1,915	1,918	1,922	1,925	1,928	1,932	1,935	1,935	1,935
LT	2,781	2,805	2,829	2,854	2,878	2,903	2,927	2,952	2,976	3,001	3,001	3,001
LU	729	743	756	770	783	797	810	824	837	850	850	850

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
HU	5,220	5,278	5,336	5,394	5,451	5,509	5,567	5,624	5,682	5,740	5,740	5,740
MT	448	451	454	457	460	463	466	469	472	475	475	475
NL	11,521	11,641	11,760	11,880	12,000	12,119	12,239	12,358	12,478	12,597	12,597	12,597
AT	9,560	9,622	9,684	9,745	9,807	9,869	9,931	9,993	10,055	10,117	10,117	10,117
PL	22,007	22,209	22,411	22,613	22,815	23,017	23,219	23,421	23,623	23,825	23,825	23,825
PT	6,470	6,528	6,587	6,645	6,704	6,763	6,821	6,880	6,939	6,997	6,997	6,997
RO	14,000	14,081	14,163	14,244	14,326	14,407	14,489	14,570	14,652	14,733	14,733	14,733
SI	1,354	1,361	1,367	1,374	1,381	1,388	1,394	1,401	1,408	1,414	1,414	1,414
SK	2,845	2,882	2,918	2,954	2,991	3,027	3,063	3,099	3,136	3,172	3,172	3,172
FI	4,306	4,359	4,413	4,466	4,519	4,572	4,625	4,679	4,732	4,785	4,785	4,785
SE	6,812	6,859	6,906	6,953	7,000	7,047	7,093	7,140	7,187	7,234	7,234	7,234
UK	39,132	39,486	39,841	40,195	40,550	40,904	41,259	41,613	41,967	42,322	42,322	42,322

Table A9.59 Option 4 - One-off costs – All businesses 50-249 employees

	One-off cost - total	Cost to interpret new legislation	Reporting channels			Develop training
			One-off cost - internal reporting channel	One-off cost - external reporting channel - internal effort	One-off cost - external reporting channel - payment to provider	
BE	14,313,720	3,835,208	1,917,604	1,598,003	570,892	6,392,013
BG	2,202,190	448,646	224,323	186,936	594,541	747,743
CZ	6,356,279	1,534,332	767,166	639,305	858,255	2,557,221
DK	14,135,885	3,813,839	1,881,064	1,567,553	517,030	6,356,398
DE	192,621,480	51,373,033	25,431,395	21,192,829	9,002,501	85,621,722
EE	1,539,641	374,941	187,471	156,225	196,102	624,902

				Reporting channels			
	One-off cost - total	Cost to interpret new legislation	One-off cost - internal reporting channel	One-off cost - external reporting channel - internal effort	One-off cost - external reporting channel - payment to provider		Develop training
IE	4,189,624	1,169,197	584,599	487,166		0	1,948,662
EL	1,961,954	492,767	246,383	205,319		196,206	821,278
ES	35,382,027	9,174,195	4,587,098	3,822,581		2,507,827	15,290,326
FR	0	0	0	0		0	0
HR	1,924,933	462,012	231,006	192,505		269,391	770,019
IT	46,082,125	12,198,503	6,026,983	5,022,486		2,503,314	20,330,838
CY	815,085	206,227	103,113	85,928		76,106	343,711
LV	1,204,211	276,146	138,073	115,061		214,688	460,243
LT	1,723,390	396,033	195,619	163,015		308,668	660,055
LU	2,208,387	590,379	295,189	245,991		92,863	983,965
HU	2,765,785	468,003	468,003	390,002		659,772	780,005
MT	170,016	63,756	0	0		0	106,260
NL	11,525,761	4,322,160	0	0		0	7,203,601
AT	22,879,422	6,117,222	3,008,841	2,507,367		1,050,621	10,195,370
PL	9,788,919	3,658,033	10,740	8,950		14,474	6,096,722
PT	7,657,443	1,917,196	950,528	792,107		802,285	3,195,327
RO	6,938,462	1,494,236	747,118	622,598		1,584,117	2,490,393
SI	853,854	238,285	119,142	99,285		0	397,141
SK	1,171,157	326,835	163,417	136,181		0	544,724

			Reporting channels			
	One-off cost - total	Cost to interpret new legislation	One-off cost - internal reporting channel	One-off cost - external reporting channel - internal effort	One-off cost - external reporting channel - payment to provider	Develop training
FI	10,584,711	2,826,214	1,399,698	1,166,415	482,029	4,710,356
SE	7,517,995	2,819,248	0	0	0	4,698,747
UK	30,325,662	11,372,123	0	0	0	18,953,539
Total:	438,840,119					

Table A9.60 Option 4 - Recurring cost of reporting channels – All businesses with 50-249 employees (internal reporting channels)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	3,788,308	3,911,494	4,040,306	4,175,111	4,316,436	4,464,397	4,618,741	4,777,624	4,941,098	5,109,319	5,225,166	5,343,757
BG	436,495	448,059	459,470	470,838	482,365	494,145	506,238	518,674	531,473	544,635	555,208	565,907
CZ	1,656,137	1,733,688	1,811,849	1,889,741	1,967,439	2,045,021	2,122,476	2,199,760	2,276,859	2,353,795	2,422,604	2,490,941
DK	3,603,145	3,709,541	3,816,554	3,926,298	4,040,329	4,159,501	4,284,141	4,414,302	4,549,942	4,690,995	4,784,629	4,881,533
DE	50,786,723	51,235,062	51,718,593	52,233,775	52,771,071	53,319,405	53,870,663	54,420,388	54,967,301	55,512,119	56,058,837	56,608,163
EE	307,947	321,912	335,392	348,249	360,535	372,350	383,761	394,861	405,724	416,462	426,498	436,368
IE	2,387,819	2,531,800	2,675,726	2,821,760	2,973,203	3,132,364	3,300,422	3,477,732	3,664,154	3,858,984	3,975,502	4,091,980
EL	430,515	460,828	489,900	517,869	545,333	572,726	600,273	628,071	656,180	684,670	703,393	722,199
ES	8,806,790	9,063,638	9,300,313	9,523,475	9,742,751	9,965,633	10,197,265	10,441,225	10,700,328	10,976,179	11,197,779	11,427,754
FR	40,955,532	42,454,788	43,948,846	45,443,625	46,960,712	48,516,333	50,119,511	51,773,962	53,480,466	55,237,624	56,597,819	57,960,105
HR	448,363	462,300	476,159	490,058	504,199	518,687	533,582	548,924	564,731	581,013	592,293	603,706
IT	11,842,710	12,151,966	12,461,396	12,778,420	13,112,227	13,463,590	13,834,201	14,225,154	14,636,212	15,065,208	15,402,878	15,743,977
CY	197,910	205,988	214,108	222,319	230,714	239,340	248,230	257,401	266,869	276,638	282,009	287,442
LV	261,441	267,452	273,335	279,157	285,037	291,031	297,174	303,481	309,963	316,618	322,765	328,985
LT	380,583	391,560	402,438	413,314	424,363	435,670	447,288	459,245	471,560	484,234	493,635	503,147

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
LU	489,015	514,735	539,616	563,834	587,785	611,781	636,016	660,593	685,574	710,996	725,613	740,243
HU	1,038,481	1,067,301	1,096,824	1,127,158	1,158,397	1,190,631	1,223,970	1,258,538	1,294,164	1,330,995	1,356,550	1,383,101
MT	139,506	143,205	146,854	150,490	154,177	157,945	161,813	165,791	169,885	174,095	177,475	180,894
NL	10,870,702	11,314,540	11,755,182	12,192,981	12,633,914	13,080,106	13,531,543	13,988,907	14,452,353	14,921,854	15,262,499	15,603,306
AT	5,897,721	6,084,129	6,262,268	6,435,142	6,606,595	6,777,780	6,950,660	7,126,452	7,305,936	7,489,631	7,633,892	7,781,364
PL	3,921,813	4,060,055	4,197,698	4,334,622	4,470,398	4,604,671	4,737,288	4,868,293	4,997,932	5,126,554	5,216,336	5,304,652
PT	1,674,968	1,723,744	1,767,003	1,806,580	1,845,069	1,884,587	1,926,694	1,972,554	2,022,561	2,077,220	2,120,868	2,169,321
RO	1,511,670	1,551,486	1,590,758	1,629,876	1,669,533	1,710,056	1,751,654	1,794,432	1,838,453	1,883,721	1,920,293	1,957,295
SI	458,535	473,773	488,351	502,204	515,685	528,994	542,256	555,590	569,094	582,859	594,842	607,168
SK	792,377	832,259	872,558	912,705	952,597	992,199	1,031,486	1,070,461	1,109,165	1,147,668	1,174,078	1,199,938
FI	2,682,100	2,798,399	2,916,536	3,034,915	3,153,152	3,271,304	3,389,473	3,507,729	3,626,195	3,745,080	3,824,062	3,902,511
SE	6,713,281	6,958,128	7,209,912	7,468,277	7,732,110	8,000,076	8,270,966	8,543,880	8,818,270	9,093,903	9,316,287	9,537,631
UK	26,650,217	27,605,692	28,626,066	29,702,358	30,822,642	31,976,090	33,154,759	34,353,709	35,570,964	36,806,798	37,770,625	38,743,367

Table A9.61 Option 4 - Recurring cost of reporting channels – All businesses with 50-249 employees (external reporting channels - fees)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	201,334	203,787	206,239	208,691	211,143	213,596	216,048	218,500	220,952	223,404	223,404	223,404
BG	206,674	207,817	208,961	210,104	211,248	212,391	213,535	214,679	215,822	216,966	216,966	216,966
CZ	338,263	339,419	340,574	341,730	342,885	344,040	345,196	346,351	347,507	348,662	348,662	348,662
DK	178,727	180,918	183,108	185,298	187,489	189,679	191,869	194,060	196,250	198,440	198,440	198,440
DE	3,206,233	3,206,100	3,205,967	3,205,835	3,205,702	3,205,569	3,205,437	3,205,305	3,205,172	3,205,040	3,205,040	3,205,040
EE	58,858	58,928	58,997	59,067	59,136	59,206	59,275	59,345	59,413	59,483	59,483	59,483
IE	130,911	134,411	137,911	141,411	144,911	148,411	151,911	155,411	158,911	162,410	162,410	162,410
EL	63,162	64,221	65,280	66,339	67,398	68,456	69,515	70,574	71,633	72,692	72,692	72,692
ES	861,384	867,162	872,940	878,718	884,496	890,274	896,052	901,829	907,607	913,385	913,385	913,385
FR	1,917,394	1,933,484	1,949,573	1,965,663	1,981,753	1,997,842	2,013,932	2,030,022	2,046,111	2,062,201	2,062,201	2,062,201

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
HR	93,409	94,346	95,282	96,220	97,156	98,094	99,030	99,967	100,904	101,841	101,841	101,841
IT	887,493	894,003	900,512	907,022	913,531	920,041	926,550	933,060	939,570	946,079	946,079	946,079
CY	26,096	26,606	27,117	27,627	28,138	28,648	29,158	29,669	30,179	30,690	30,690	30,690
LV	72,623	72,775	72,928	73,081	73,233	73,386	73,539	73,691	73,844	73,997	73,997	73,997
LT	108,614	109,465	110,315	111,166	112,017	112,868	113,719	114,569	115,420	116,271	116,271	116,271
LU	27,836	28,338	28,840	29,342	29,844	30,346	30,848	31,351	31,853	32,355	32,355	32,355
HU	208,530	210,649	212,768	214,887	217,006	219,125	221,243	223,362	225,481	227,600	227,600	227,600
MT	17,614	17,712	17,810	17,908	18,006	18,103	18,201	18,299	18,397	18,494	18,494	18,494
NL	528,217	533,286	538,355	543,424	548,493	553,563	558,632	563,701	568,770	573,839	573,839	573,839
AT	375,747	378,031	380,315	382,599	384,884	387,168	389,452	391,736	394,020	396,305	396,305	396,305
PL	950,052	957,509	964,967	972,425	979,883	987,341	994,799	1,002,257	1,009,715	1,017,173	1,017,173	1,017,173
PT	254,709	256,789	258,869	260,950	263,030	265,110	267,190	269,270	271,350	273,430	273,430	273,430
RO	572,602	575,683	578,765	581,846	584,927	588,008	591,089	594,170	597,251	600,333	600,333	600,333
SI	58,968	59,186	59,403	59,621	59,838	60,056	60,273	60,491	60,708	60,926	60,926	60,926
SK	126,983	128,409	129,835	131,261	132,687	134,112	135,538	136,964	138,390	139,816	139,816	139,816
FI	168,304	170,281	172,258	174,235	176,212	178,189	180,166	182,143	184,120	186,096	186,096	186,096
SE	294,442	296,262	298,082	299,902	301,723	303,543	305,363	307,183	309,003	310,823	310,823	310,823
UK	1,663,559	1,677,417	1,691,276	1,705,134	1,718,992	1,732,851	1,746,709	1,760,567	1,774,426	1,788,284	1,788,284	1,788,284

Table A9.62 Option 4 - Recurring cost of reporting channels – All businesses with 50-249 employees (external reporting channels – internal cost)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	1,178,585	1,216,909	1,256,984	1,298,924	1,342,891	1,388,924	1,436,942	1,486,372	1,537,231	1,589,566	1,625,607	1,662,502
BG	135,798	139,396	142,946	146,483	150,069	153,734	157,496	161,365	165,347	169,442	172,731	176,060
CZ	515,243	539,370	563,686	587,920	612,092	636,229	660,326	684,370	708,356	732,292	753,699	774,959

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
DK	1,120,978	1,154,079	1,187,372	1,221,515	1,256,991	1,294,067	1,332,844	1,373,338	1,415,538	1,459,421	1,488,551	1,518,699
DE	15,800,314	15,939,797	16,090,229	16,250,508	16,417,666	16,588,259	16,759,762	16,930,787	17,100,938	17,270,437	17,440,527	17,611,428
EE	95,806	100,150	104,344	108,344	112,166	115,842	119,392	122,846	126,225	129,566	132,688	135,759
IE	742,877	787,671	832,448	877,881	924,997	974,513	1,026,798	1,081,961	1,139,959	1,200,573	1,236,823	1,273,061
EL	133,938	143,369	152,413	161,115	169,659	178,181	186,752	195,400	204,145	213,008	218,833	224,684
ES	2,739,890	2,819,798	2,893,431	2,962,859	3,031,078	3,100,419	3,172,482	3,248,381	3,328,991	3,414,811	3,483,753	3,555,301
FR	12,741,721	13,208,156	13,672,974	14,138,017	14,609,999	15,093,970	15,592,737	16,107,455	16,638,367	17,185,038	17,608,210	18,032,033
HR	139,491	143,827	148,139	152,463	156,862	161,369	166,003	170,776	175,694	180,760	184,269	187,820
IT	3,684,399	3,780,612	3,876,879	3,975,508	4,079,360	4,188,672	4,303,974	4,425,604	4,553,488	4,686,954	4,792,007	4,898,126
CY	61,572	64,085	66,611	69,166	71,778	74,461	77,227	80,080	83,026	86,065	87,736	89,427
LV	81,337	83,207	85,038	86,849	88,678	90,543	92,454	94,416	96,433	98,504	100,416	102,351
LT	118,404	121,819	125,203	128,586	132,024	135,542	139,156	142,876	146,708	150,651	153,575	156,535
LU	152,138	160,140	167,881	175,415	182,866	190,332	197,872	205,518	213,290	221,199	225,746	230,298
HU	323,083	332,049	341,234	350,671	360,390	370,419	380,791	391,545	402,629	414,087	422,038	430,298
MT	43,402	44,553	45,688	46,819	47,966	49,138	50,342	51,579	52,853	54,163	55,214	56,278
NL	3,381,996	3,520,079	3,657,168	3,793,372	3,930,551	4,069,366	4,209,813	4,352,105	4,496,288	4,642,355	4,748,333	4,854,362
AT	1,834,846	1,892,840	1,948,261	2,002,044	2,055,385	2,108,643	2,162,428	2,217,118	2,272,958	2,330,108	2,374,989	2,420,869
PL	1,220,120	1,263,128	1,305,950	1,348,549	1,390,790	1,432,564	1,473,823	1,514,580	1,554,912	1,594,928	1,622,860	1,650,336
PT	521,101	536,276	549,734	562,047	574,021	586,316	599,416	613,683	629,241	646,246	659,826	674,900
RO	470,297	482,684	494,902	507,073	519,410	532,018	544,959	558,268	571,963	586,047	597,424	608,936
SI	142,655	147,396	151,931	156,241	160,435	164,576	168,702	172,850	177,052	181,334	185,062	188,897
SK	246,517	258,925	271,462	283,953	296,364	308,684	320,907	333,032	345,073	357,052	365,269	373,314
FI	834,431	870,613	907,367	944,196	980,981	1,017,739	1,054,503	1,091,293	1,128,150	1,165,136	1,189,708	1,214,115
SE	2,088,576	2,164,751	2,243,084	2,323,464	2,405,545	2,488,913	2,573,190	2,658,096	2,743,462	2,829,214	2,898,400	2,967,263
UK	8,291,179	8,588,437	8,905,887	9,240,734	9,589,266	9,948,117	10,314,814	10,687,821	11,066,522	11,451,004	11,750,861	12,053,492

Table A9.63 Option 4 - Recurring cost of training delivery – all businesses with 50-249 employees

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	7,513,406	7,762,011	8,021,951	8,293,969	8,579,121	8,877,654	9,189,078	9,509,730	9,839,726	10,179,379	10,410,182	10,646,452
BG	844,501	867,767	890,771	913,727	937,025	960,850	985,318	1,010,491	1,036,406	1,063,066	1,083,705	1,104,586
CZ	2,990,388	3,132,605	3,276,105	3,419,297	3,562,315	3,705,298	3,848,225	3,991,013	4,133,634	4,276,124	4,401,129	4,525,276
DK	7,172,663	7,389,587	7,607,907	7,831,837	8,064,491	8,307,581	8,561,776	8,827,194	9,103,767	9,391,372	9,578,827	9,772,830
DE	99,326,873	100,239,190	101,221,010	102,265,467	103,353,953	104,464,813	105,582,165	106,697,281	107,807,645	108,914,662	109,987,320	111,065,097
EE	591,982	619,474	646,091	671,553	695,969	719,516	742,334	764,586	786,427	808,060	827,533	846,684
IE	3,798,735	4,032,924	4,267,332	4,505,391	4,752,370	5,011,967	5,286,091	5,575,331	5,879,486	6,197,442	6,384,567	6,571,628
EL	857,800	918,930	977,653	1,034,239	1,089,872	1,145,415	1,201,319	1,257,774	1,314,901	1,372,837	1,410,377	1,448,085
ES	17,432,093	17,954,692	18,437,913	18,894,859	19,344,576	19,801,924	20,277,139	20,777,369	21,308,264	21,873,077	22,314,676	22,772,964
FR	64,725,778	67,115,510	69,498,110	71,882,905	74,304,029	76,787,168	79,346,634	81,988,346	84,713,581	87,520,164	89,675,300	91,833,746
HR	842,940	870,233	897,425	924,734	952,540	981,043	1,010,359	1,040,565	1,071,695	1,103,771	1,125,200	1,146,881
IT	22,692,487	23,304,907	23,918,378	24,547,137	25,208,873	25,905,133	26,639,241	27,413,371	28,227,148	29,076,447	29,728,165	30,386,500
CY	386,919	403,175	419,532	436,086	453,018	470,420	488,358	506,868	525,978	545,699	556,293	567,012
LV	506,653	518,118	529,327	540,416	551,606	563,014	574,698	586,697	599,021	611,677	623,552	635,568
LT	732,389	754,233	775,914	797,620	819,689	842,282	865,504	889,412	914,042	939,397	957,635	976,087
LU	1,003,168	1,056,332	1,107,799	1,157,927	1,207,526	1,257,239	1,307,460	1,358,402	1,410,195	1,462,911	1,492,985	1,523,087
HU	1,611,963	1,658,155	1,705,489	1,754,135	1,804,239	1,855,946	1,909,428	1,964,882	2,022,044	2,081,145	2,121,102	2,162,617
MT	219,739	225,846	231,886	237,915	244,036	250,296	256,726	263,341	270,152	277,159	282,540	287,984
NL	17,379,888	18,103,461	18,822,738	19,538,253	20,259,556	20,990,050	21,729,705	22,479,620	23,240,040	24,010,921	24,559,058	25,107,453
AT	11,702,569	12,077,234	12,435,712	12,783,947	13,129,565	13,474,847	13,823,699	14,178,535	14,540,918	14,911,881	15,199,105	15,492,722
PL	7,372,484	7,642,429	7,911,769	8,180,262	8,447,080	8,711,533	8,973,310	9,232,471	9,489,467	9,744,938	9,915,602	10,083,480
PT	3,278,427	3,376,907	3,464,689	3,545,345	3,623,949	3,704,656	3,790,535	3,883,889	3,985,513	4,096,419	4,182,497	4,278,048
RO	2,918,936	2,997,134	3,074,335	3,151,290	3,229,338	3,309,112	3,391,018	3,475,262	3,561,966	3,651,142	3,722,027	3,793,746
SI	847,051	876,295	904,380	931,180	957,345	983,240	1,009,100	1,035,143	1,061,555	1,088,503	1,110,882	1,133,900
SK	1,152,643	1,212,498	1,273,092	1,333,597	1,393,856	1,453,810	1,513,419	1,572,681	1,631,650	1,690,426	1,729,327	1,767,416
FI	5,233,565	5,463,783	5,697,788	5,932,455	6,167,033	6,401,623	6,636,419	6,871,555	7,107,264	7,343,954	7,498,833	7,652,670

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
SE	10,561,896	10,954,636	11,358,740	11,773,658	12,197,652	12,628,618	13,064,654	13,504,338	13,946,800	14,391,669	14,743,606	15,093,896
UK	42,288,225	43,835,957	45,488,468	47,231,654	49,046,676	50,916,391	52,828,203	54,774,268	56,751,451	58,760,200	60,298,902	61,851,836

Table A9.64 Option 4 - Cases reported – All businesses with 50-249 employees

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
BE	8,178	8,282	8,386	8,490	8,595	8,699	8,803	8,907	9,011	9,115	9,115	9,115
BG	8,189	8,243	8,297	8,350	8,404	8,458	8,512	8,566	8,619	8,673	8,673	8,673
CZ	12,509	12,560	12,612	12,663	12,715	12,766	12,818	12,869	12,921	12,972	12,972	12,972
DK	7,287	7,381	7,475	7,570	7,664	7,759	7,853	7,947	8,042	8,136	8,136	8,136
DE	128,423	128,463	128,503	128,543	128,583	128,623	128,664	128,704	128,744	128,784	128,784	128,784
EE	2,317	2,322	2,328	2,333	2,338	2,343	2,348	2,353	2,359	2,364	2,364	2,364
IE	6,664	6,851	7,038	7,225	7,412	7,599	7,786	7,973	8,160	8,346	8,346	8,346
EL	2,577	2,623	2,668	2,713	2,759	2,804	2,849	2,894	2,940	2,985	2,985	2,985
ES	34,919	35,181	35,443	35,705	35,967	36,229	36,491	36,753	37,015	37,277	37,277	37,277
FR	96,967	97,811	98,654	99,497	100,341	101,184	102,027	102,871	103,714	104,557	104,557	104,557
HR	3,597	3,637	3,678	3,718	3,759	3,800	3,840	3,881	3,922	3,962	3,962	3,962
IT	34,828	35,113	35,398	35,684	35,969	36,255	36,540	36,825	37,111	37,396	37,396	37,396
CY	1,045	1,067	1,088	1,110	1,132	1,153	1,175	1,197	1,218	1,240	1,240	1,240
LV	2,882	2,887	2,892	2,897	2,902	2,908	2,913	2,918	2,923	2,928	2,928	2,928
LT	4,281	4,318	4,356	4,394	4,431	4,469	4,507	4,544	4,582	4,619	4,619	4,619
LU	1,169	1,191	1,213	1,234	1,256	1,277	1,299	1,320	1,342	1,363	1,363	1,363
HU	10,358	10,472	10,587	10,701	10,816	10,930	11,045	11,159	11,274	11,388	11,388	11,388
MT	888	894	900	906	912	918	924	930	936	942	942	942
NL	27,024	27,305	27,585	27,865	28,146	28,426	28,707	28,987	29,267	29,548	29,548	29,548
AT	15,269	15,368	15,467	15,566	15,665	15,764	15,863	15,962	16,061	16,160	16,160	16,160
PL	36,577	36,912	37,248	37,584	37,920	38,255	38,591	38,927	39,263	39,598	39,598	39,598

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
PT	10,210	10,303	10,395	10,488	10,580	10,673	10,766	10,858	10,951	11,043	11,043	11,043
RO	22,644	22,776	22,908	23,039	23,171	23,303	23,435	23,567	23,699	23,831	23,831	23,831
SI	2,231	2,242	2,253	2,264	2,275	2,286	2,297	2,308	2,319	2,330	2,330	2,330
SK	5,911	5,986	6,062	6,137	6,213	6,288	6,364	6,439	6,515	6,590	6,590	6,590
FI	6,726	6,809	6,892	6,975	7,058	7,141	7,224	7,308	7,391	7,474	7,474	7,474
SE	14,824	14,926	15,027	15,129	15,231	15,333	15,435	15,537	15,639	15,741	15,741	15,741
UK	84,471	85,236	86,001	86,766	87,531	88,296	89,062	89,827	90,592	91,357	91,357	91,357