

Appendix: Proposals for unconditional basic income, negative income tax, or other similar social security reform in Finland, Germany and Spain.

Table 1. Finland

	Year, author and title	Content of the proposal	Relation to the existing system	Objectives and alleged effects	Macro-economic context	Political context	Reception and outcomes
1.	1984, professors Jaakko Outila & Paavo Uusitalo: <i>Sabbatical leave and citizens' wage</i>	<ul style="list-style-type: none"> * <i>recipients</i>: all 15-64 year-olds who would voluntarily take a 6 months' leave * <i>monthly amount</i>: median income (about 3000 mk ~500 €, taxable) * <i>other specific features</i>: the proposal consisted of a tax-reform and a voluntary sabbatical leave that was available to all citizens in every 10 years 	<ul style="list-style-type: none"> * Citizens' wage would be a parallel system to existing social security * combined with a tax-reform that would support small enterprises and promote employment * Reform includes reduction of employment costs and facilitating combination of small incomes with unemployment benefits 	<ul style="list-style-type: none"> * solving the problems of unemployment and avoiding segmentation of the population * equal distribution of the benefits of automation * decreasing the labor supply and promoting mild work redistribution * providing citizens with opportunities to education, rehabilitation and hobbies * promoting innovativeness and economic activity 	<ul style="list-style-type: none"> * Restructuring of the economy and increasing unemployment after decades of almost full-employment 	<p>The government of SDP, the Centre Party, the populist SMP and the Swedish Peoples' Party. The government's main objectives were tackling the increasing inflation and unemployment rates. The political discourse on 'citizens' wage' had just emerged in Finland a few years ago.</p>	<p>The reform was proposed by academics with no political profile. The model was accepted with some reservation by the left parties and trade unions. The Ministry of Labour supported the idea and conducted experiments on temporary leave in some municipalities and sectors. Later a system of job alternation leave (temp. law 1996 and perm. law 2003) was established. Initiative promoted a discussion on job-sharing and extension of part-time work.</p>
2.	1987, sociologist Matti Virtanen: <i>Basic Income</i>	<ul style="list-style-type: none"> * <i>recipients</i>: all adults * <i>monthly amount</i>: 3,000 mk (~500 €), tax-free * <i>financing sources</i>: taxation on raw materials, energy and environment * <i>administration</i>: employment offices * <i>other specific features</i>: wage subvention 	<ul style="list-style-type: none"> * The BI would replace most of the conditional benefits * in order to reduce the employment costs, the wages are reduced by the amount of BI 	<ul style="list-style-type: none"> * to support the transformation "from factory to studio" and reduce the workload in the industrial sector * The BI would enable studying, various self-organized activities and new forms of work * the reform would support part-time work and the independence of individuals 	<ul style="list-style-type: none"> * Economic boom * Aftermath of the great restructuring of Finnish economy and the shift from industrial production towards information and service based production. * liberalization of the financial and capital markets 	<p>Blue-Red government including the Coalition Party, SDP, the populist SMP and the Swedish Peoples' Party. Academic debate on the crisis of work and welfare society.</p>	<p>The model was introduced as an overall new alternative vision of the future. It was rejected by trade unions but welcomed by well-educated and younger generations. It opened a new and widespread discourse on the future of work and welfare society.</p>

3.	1988, left-wing economist Jan Otto Andersson: <i>Citizens' Income</i>	<ul style="list-style-type: none"> * <i>recipients</i>: all citizens * <i>monthly amount</i>: 1,000 mk (~170 €) for children, 2000 mk (~330 €) for working age and 3,000 mk (~500 €) for disabled, tax-free * <i>financing sources</i>: 27 % taxation on all incomes except citizens' income + 25 % value-added tax. Increased taxation on the use of natural resources, property and inheritance. * <i>other specific features</i>: wage subsidy 	<ul style="list-style-type: none"> * Introduction in four steps (each lasts one electoral term): 1. recipients of social security benefits 2. tax-relief for small incomes 3. those ineligible to social security benefits due to family member's income 4. all citizens (+ removal of the tax-relief) * cutting down the wages by the amount of CI * the first model that contains economic calculations, stages of introduction and analysis on short and long-term effects 	<ul style="list-style-type: none"> * the author developed three alternative visions of the citizen's income society: blue-red, blue-green and red-green * inspired by the 1986 founded BIEN and global left-green intellectual circles 	<ul style="list-style-type: none"> * Economic boom and speculation in the financial and real-estate markets * strengthening of the neo-liberal turn in macro-economic policy 	<ul style="list-style-type: none"> * Blue-Red government including the Coalition Party, SDP, the populist SMP and the Swedish Peoples' Party. * Political power of the left parties was still strong * End of the expansion of the welfare state. 	<ul style="list-style-type: none"> * The proposal was published in a book discussing the future of the left. Andersson developed a seemingly realistic solution to finance the citizens' income. The model was welcomed by the young Red-Greens, but considered unrealistic by most of the parties and trade unions. * Due to Andersson's activism, the citizens' income was adopted in the first party platform of the Left Alliance when it was founded in 1990.
4.	1989, SDP economist Pekka Korpinen: <i>Citizens' Income</i>	<ul style="list-style-type: none"> * <i>recipients</i>: all * <i>monthly amount</i>: rather high * <i>financing sources</i>: 30 % income taxation, highly progressive property taxation * <i>other specific features</i>: abolition of free-of-charge public services 	<ul style="list-style-type: none"> * high citizens' income would enable citizens to pay for public services * increasing workers' ownership in production * to reduce working time and make work voluntary * taxation and citizens' income would be the only means for income re-distribution 	<ul style="list-style-type: none"> * criticism of a too large public sector and high income taxation * vision of freedom without the state: transforming the nation states to globally integrated autonomous communities * work as a means of self-realization and increase in creativity and working motivation 	<ul style="list-style-type: none"> * The crises of real socialism and Keynesian state capitalism * Critical discourse on the 'endless expansion' of the welfare state among political elites * The summit of the 80s 'casino capitalism' 	<ul style="list-style-type: none"> * Blue-Red government including the Coalition Party, the SDP, the populist SMP and the Swedish Peoples' Party. * Perestroika and emerging discourse of the failures of Soviet style socialism and planned economy. 	<ul style="list-style-type: none"> The model was presented by a social democrat and one of the leading leftist economists, but it was neglected by the social democratic party. It generated some discussion among the economic and political elites.
5.	1992, Ilpo Lahtinen (Secretary of The National Union of the University Students): <i>Partial Basic Income</i>	<ul style="list-style-type: none"> * <i>recipients</i>: all citizens and those foreigners who have lived in the country for over 5 years * <i>monthly amount</i>: 2,000 mk (~330 €), reduced amount for children * <i>financing sources</i>: 40 % flat-rate income tax, removal of tax-allowances * <i>administration</i>: a special 'basic security center' and municipal 'basic security offices' * <i>other specific features</i>: contains means-tested 'basic income supplement' 	<ul style="list-style-type: none"> * integration of social security and income taxation * the model consists of unconditional basic income + means-tested basic income supplement/care allowance (all tax-free) + discretionary housing allowance and subsistence subsidy * The BI would replace most of the tax deductions and a large part of the income-transfers * progressive income taxation * removal of labour market regulation, 	<ul style="list-style-type: none"> * Inspired by Juliet Rhys-Williams's model in the UK * aimed at creating a model that could no longer be ignored as an irresponsible daydream * to tackle unemployment and poverty, remove income traps * to reduce social divisions, increase individual freedom and (to) diminish economic dependency between family members * to make working time and salaries flexible * to enhance democracy and citizenship * BI was seen in the continuum with reforms 	<ul style="list-style-type: none"> * economic downturn and the deepest recession in Finnish history * the unemployment rate jumped from 6.7 % in 1991 to 11.8 % in 1992 	<ul style="list-style-type: none"> * Centre-right government including the Centre Party, the Coalition Party, the Swedish People's Party and the Christian Democrats. 	<ul style="list-style-type: none"> The proposal as such was more developed than previous basic income proposals. It was based on the work of the 1989 founded "Basic Income Working Group" which included experts of social policy and representatives of almost all political parties (but some members of the working group were sceptical about the BI). Due to the deep economic crisis the idea of the basic income was buried in the beginning of the 1990s and the proposal received relatively small attention.

			minimum wages and retirement age regulations	like franchise, public health care and compulsory basic education			
6.	1994, the Green Politician (MP) Osmo Soininvaara: <i>Basic Income</i>	<ul style="list-style-type: none"> * <i>recipients</i>: all citizens * <i>monthly amount</i>: 1,700 mk (~283 €) for a single adult household, 2,900 mk (~483 €) for two adults households * <i>financing sources</i>: 53% flat-rate income taxation, 10 % extra tax for the highest income * <i>other specific features</i>: conditional extra benefit for small income households 	<ul style="list-style-type: none"> * All existing benefits would be merged into two categories: unconditional BI and conditional extra income * The BI as a subvention to low income sector * the model was calculated so that it would reduce public expenditure * The model could also be implemented as a NIT * introduction in two steps 	<ul style="list-style-type: none"> * Inspired by Milton Friedman * to increase economic efficiency and service-based production and tackle the high unemployment * possibility to cut down the wages in low productivity sectors * slogan: "rather underemployment than unemployment" 	<ul style="list-style-type: none"> * the highest peak of the deep recession was left behind but the unemployment rate had reached 16,5% 	<ul style="list-style-type: none"> * Centre-right government including the Centre Party, the Coalition Party, the Swedish People's Party and the Christian Democrats. * Emerging political discourse on structural unemployment, incentive traps and active labour market policies 	<ul style="list-style-type: none"> * The model was first published in a report ordered by the Ministry of Social Affairs and later in Soininvaara's award-winning book <i>The Survival Doctrine of the Welfare State</i> * The model was the first which became adopted (slightly modified) by a political party (The Green League) * It received some interest among the experts of social policy
7.	1997, Kati Peltola (social policy expert and a left-wing politician): <i>Ground Income and Civil Work</i>	<ul style="list-style-type: none"> * <i>recipients</i>: those without other income * <i>monthly amount</i>: adults 3,500 mk (~580 €), includes housing benefits + children 1,500 mk (conditional) * <i>financing sources</i>: production taxation * <i>administration</i>: taxation and income-transfers administered by a new 'people's money institution' * <i>other specific features</i>: 'ground income' only for those whose income is below certain threshold, has to be earned by civil work 	<ul style="list-style-type: none"> * all below 3,500 mk (~580 €) monthly income, tax-free * job-sharing by cutting down the weekly working time to 30 hours * guaranteed part-time civil work provided by municipalities, unemployment benefit only temporal (max. 4 months), discretionary social security only for those unable to work * progressive income taxation to be used for public services, production tax to be used for all income-transfers 	<ul style="list-style-type: none"> * to simplify the taxation and social security system * to include all who are able to work to a gainful employment * to guarantee all individuals an adequate income and work * critical to the idea of unconditional basic income in that "everyone must contribute to the common well-being" 	<ul style="list-style-type: none"> * The proposal was made in the time of economic boom after the deep recession, while unemployment remained high (12.7 %) * The shift from Keynesian to Neoliberal economic policy had taken place * The cuts in the public sector made during the recession were not cancelled. 	<ul style="list-style-type: none"> * the SDP led 'rainbow-government' which included the SDP, the Coalition Party, The Swedish Peoples' Party, the Left Alliance and the Green Party * An exceptionally large discussion on the future of economic policy and the welfare state all over the society * large discursive shift in the objectives of social policy: 'from social justice to competitiveness' 	<ul style="list-style-type: none"> * The proposal yielded a large debate in the printed media * political parties and ministries showed interest in the model * the proposal was made by an individual activist and it did not earn an indisputable status within the Left Alliance
8.	1998, The Young Finns (a small neo-liberal party): <i>Basic Income</i>	<ul style="list-style-type: none"> * <i>recipients</i>: all citizens * <i>monthly amount</i>: 0-16 year-olds 325 mk (~54 €), 16-60 year-olds 1,300 mk (~217 €), 60 + 1,820 mk (303 €) (increases gradually) * <i>financing sources</i>: flat-rate income taxation 	<ul style="list-style-type: none"> * all below 4,000 mk (~667 €) monthly income, tax-free * those unable to work entitled to a higher amount of the BI and means-tested benefits * housing subsidies for those with small income * service vouchers + social loans * the public sector would provide 'civil work' with 	<ul style="list-style-type: none"> * the BI was not supposed to suffice livelihood but enable living with small incomes * the transformation to local and individual bargaining in the labour markets * the model would reduce the public expenditure * aimed at increasing work-incentives and social justice 	<ul style="list-style-type: none"> * During an economic boom, unemployment was still high but declining (11,4 %) 	<ul style="list-style-type: none"> * the proposal was part of the parliamentary election campaign of the party * sustainability of the welfare state was on the political agenda * the prevailing SDP-led government had introduced cuts in the welfare sector 	<ul style="list-style-type: none"> The party lost its two seats in parliament and then decided to dissolve itself. The model was buried along with the party.

9.	1998, The Centre Party: <i>Conditional Basic Income and Work Reform</i>	<ul style="list-style-type: none"> * <i>recipients</i>: universal social insurance * <i>monthly amount</i>: * <i>financing sources</i>: contributions from the state, employers and employees * <i>administration</i>: The Social Insurance Institution of Finland (Kela) * <i>other specific features</i>: the model for a statutory universal unemployment insurance, could also be implemented as a NIT 	<p style="text-align: center;">lower salary</p> <ul style="list-style-type: none"> * tax relieves for small and medium income groups * reductions in employers' costs especially in labour intensive sectors * support for the use of waged labour in households * expanding local bargaining * activating 'work reform' was an essential part of the proposal 	<ul style="list-style-type: none"> * to simplify the social security system, remove incentive traps and create new jobs * flexible working time and job-sharing *to support flexible moving between education, domestic work and employment * the party distanced its proposal from unconditional 'social transfer automats' *to replace the old corporatist system by a new tripartite one of the unemployed, employed and entrepreneurs who all share common interests 	* See above, proposal 8.	<ul style="list-style-type: none"> * See above, proposal 8. * the proposal was part of the parliamentary election campaign of the party * at the time the party was in opposition * unemployment remained high despite the government's efforts 	The left parties and trade unions found the work reform proposal neoliberal-oriented and destructive to workers' rights. They managed to demonize it to the extent that the Centre Party lost the elections and abolished the work reform from its agenda.
10.	2001, researcher Anita Mattila: <i>Adjusted Basic Income I</i>	<ul style="list-style-type: none"> * <i>recipients</i>: unemployed and low-income groups (less than 6,000 mk (1,000 €) monthly income) * <i>monthly amount</i>: 3,600 mk (600 €), taxable * <i>administration</i>: The Social Insurance Institution of Finland 	<ul style="list-style-type: none"> * A BI adjusted to the prevailing social security system * replaces minimum unemployment benefits and to some extent housing subsidies and social assistance * earnings-related benefits remain as they are 	<ul style="list-style-type: none"> * promotes employment and guarantees the continuity of income in irregular work * enables withdrawal from the labour market and independent civil work * the author proposed an empirical experiment to be conducted in some small municipalities with a high unemployment rate * to reduce bureaucracy and control directed at the poor * to increase individuals' control of their own lives and possibilities to make free choices 	* economic growth, declining unemployment (9.1 %)	* rainbow government of the SDP, Coalition Party, Swedish Peoples' Party, the Left Alliance and the Green Party	Mattila introduced two basic income models in her doctoral dissertation. It was published at the time when the BI had mostly disappeared from the discussion. The Green Party made a parliamentary proposal on an experiment of Mattila's models and some small municipalities in Eastern Finland presented themselves voluntarily for the BI experiment. The proposed experiment was interpreted to be against the constitution.
11.	2001, researcher Anita Mattila: <i>Adjusted Basic Income II</i>	<ul style="list-style-type: none"> * <i>recipients</i>: those eligible to social security benefits and those who have earned income * <i>monthly amount</i>: max. 3,200 mk (~533 €) * <i>administration</i>: The Social Insurance Institution of Finland (Kela) * <i>other specific features</i>: all income below 1,500 	* See above, proposal 10.	* See above, proposal 10.	* See above, proposal 10.	* See above, proposal 10.	See above, proposal 10.

		mk (~250 €) tax-free, the amount of BI declines linearly when the income increases					
12.	2007/2011, The Green League: <i>Basic Income</i>	<ul style="list-style-type: none"> * <i>recipients</i>: citizens permanently residing in Finland * <i>monthly amount</i>: 440 € in 2007, raised to 540 € in 2011 (tax-free) * <i>financing sources</i>: 2-layer income taxation (39%/49%) + increase in environmental and capital taxation * <i>administration</i>: The Social Insurance Institution of Finland (Kela) 	<ul style="list-style-type: none"> * Unconditional BI at the level of current minimum unemployment benefits was intended to replace all income-transfers except for housing benefits, occasional social assistance and earnings-related benefits * contains a micro-simulation analysis of its effects on public economy and households * neutral for public financing 	<ul style="list-style-type: none"> * to reduce bureaucracy and simplify the system * to remove income traps and make work always beneficial * to support micro-entrepreneurship, irregular employment and new forms of work and education * to reduce categorization and support people's freedom to define their own lifestyles and identities 	<ul style="list-style-type: none"> * long going restructuring of economy and labour markets * deepened social divisions and growing income inequality * increase in irregular jobs and self-employment * global financial crisis right behind the corner 	<ul style="list-style-type: none"> * the model was published before parliamentary elections when the Green Party was in opposition * media sensation around the precarity movement and their demand for a Basic Income * public discussion on the problems of poverty and irregular jobs 	<ul style="list-style-type: none"> * caused a large discussion in the media with mostly positive reactions * the leaders of other parties did not support the idea * the Greens won one seat and entered the centre-right-green government * The new government set up a committee to prepare a large reform of the social security system. Due to conflicting interests the committee failed to propose any significant reforms, except for guaranteed minimum pension.
13.	2011/2012, the Left Alliance: <i>Reforms Toward Basic Income</i>	<ul style="list-style-type: none"> * <i>recipients</i>: all permanent residents * <i>monthly amount</i>: 620 € universal + 130 € discretionary part (e.g. in the cases of unemployment, illness, children's homecare etc.) * <i>financing sources</i>: progressive income and capital taxation on the scale 30-57% (the BI costs 3,6 billion €) * <i>administration</i>: The Social Insurance Institution of Finland (Kela) 	<ul style="list-style-type: none"> * The model would replace all income-transfers except for housing benefits, occasional social assistance and earnings-related benefits * It contains a micro-simulation analysis of its effects on public economy and households * The working group proposes a gradual implementation by firstly merging all minimum benefits and raising their level 	<ul style="list-style-type: none"> * to redistribute income and combat poverty * to reduce control and humiliation directed at welfare beneficiaries * to facilitate combination of social security and small incomes * to enhance the bargaining power of those in irregular employment * to expand the concept of work and to support individual emancipation * the model would reduce the poverty rate from 13.2% to 9.1% * all whose monthly income is below 2,980 € (60% of the population) would benefit from the model 	<ul style="list-style-type: none"> * Economic downturn and deepening global financial crisis, threat of a deep recession * enlarging budget deficits * poverty traps and working poor phenomenon topical issues 	<ul style="list-style-type: none"> * the model was firstly released as a discussion paper by the working group before the 2011 parliamentary elections when the party was in opposition * discussion on poverty and on the insufficient level of the minimum social security * disappointment with the modest outcomes of the social security reform committee 	<ul style="list-style-type: none"> * At the time of its publication, the model did not receive much attention * The party council of the Left Alliance approved the model on 17 Nov. 2012. The approval was noticed e.g. by the biggest (liberal) daily newspaper. * The recent government of the Coalition Party, SDP, Left Alliance, Green Party, Swedish People's Party and Christian Democrats has raised the minimum unemployment benefits and removed the means-test of the labour market subsidy.

Table 2. Germany

	Year, author and title	Content of the proposal	Relation to the existing system	Objectives and alleged effects	Macro-economic context	Political context	Reception and outcomes
1.	2003, Federation of Catholic Youth: <i>Negative Income Tax</i>	<ul style="list-style-type: none"> * <i>recipients</i>: those who have lived in the country for at least 8 years (adults) * <i>monthly amount</i>: min. 800 € * <i>financing sources</i>: varied income tax, increased inheritance and environmental taxation * <i>administration</i>: tax office 	<ul style="list-style-type: none"> * widening of education to include cultural, social, political and ecological learning * redistribution of work * all occupations should be equally recognized * ecological orientation of economy and taxation * obligation to perform at least 500 hours of socially useful work (paid or unpaid) annually 	<ul style="list-style-type: none"> * reduction of the gap between poor and rich 	<ul style="list-style-type: none"> *annual GDP evolution - 0.4 % *annual per capita evolution 0.4 % * unemployment rate 9.3 % 	<ul style="list-style-type: none"> * the beginning of the introduction of the unpopular Hartz IV reforms, a large labor market and social security restructuration programme which introduced new conditions for the benefits and increased pressure to seek employment * Chancellor Gerhard Schröder, the government of the Social Democratic Party (SPD) and the Greens. 	
2.	2004, German Federal Youth Council: <i>Negative Income Tax</i>	<ul style="list-style-type: none"> * <i>recipients</i>: * <i>monthly amount</i>: above 60 % of the average market income * <i>financing sources</i>: taxation and corporate profit 	<ul style="list-style-type: none"> * replaces child benefits and basic security provisions * statutory minimum wage 	<ul style="list-style-type: none"> * top-down redistribution * gender equity 	<ul style="list-style-type: none"> *annual GDP evolution 1.2 % *annual per capita evolution 2.,3 % * unemployment rate 9.8 % 	<ul style="list-style-type: none"> * Chancellor Gerhard Schröder, the government of the Social Democratic Party (SPD) and the Greens. 	
3.	2004, Joachim Mitschke (retired professor of public finance): <i>Citizen's Income/NIT</i>	<ul style="list-style-type: none"> * <i>recipients</i>: permanent residents * <i>monthly amount</i>: adults 375 € (married couple 625 €), children under 12 years 250 €, between 12-18 years 350 € + housing subsidies * <i>financing sources</i>: restructured income tax * <i>administration</i>: federal state, tax office * <i>other specific features</i>: sanctions if reasonable gainful employment is refused 	<ul style="list-style-type: none"> * all social transfers replaced by entitlement to citizens' income * citizens' income replaces material subsidies in subsidized housing, youth welfare services, public transportation and municipality * no minimum wage * merging the taxation and social transfers 	<ul style="list-style-type: none"> * expansion of the low wage sector 	<ul style="list-style-type: none"> * See above, proposal 2. 	<ul style="list-style-type: none"> * See above, proposal 2. 	
4.	2005, Professor Michael Opielka: <i>Basic Income Guarantee</i>	<ul style="list-style-type: none"> * <i>recipients</i>: those in need (adults) * <i>monthly amount</i>: 640 € (equal to the unemployment pay II level, the full amount is paid to incapacitated persons, to unemployed, 	<ul style="list-style-type: none"> * free health insurance and long-term care insurance * additional benefits in special circumstances * replaces basic security provisions * child benefits, child- 		<ul style="list-style-type: none"> *annual GDP evolution 0,7 % *annual per capita evolution 1.5 % * unemployment rate 11.2 % 	<ul style="list-style-type: none"> * Chancellor Angela Merkel, the government of the Christian Democratic Union (CDU), the Social Democratic Party (SPD), and the Christian Social Union in Bavaria (CSU). * wide media debate 	

		<p>pensioners and parents; otherwise a partial BI (50 %) plus a loan (50 %))</p> <p>* <i>financing sources</i>: social security tax (in the framework of the citizens' insurance)</p> <p>* <i>administration</i>: in the framework of the citizens' insurance</p>	<p>raising benefits and federal education loans integrated into citizens' insurance</p> <p>* housing benefits remain</p>			around the BI	
5.	<p>2006, Benediktus Hardorp (expert on taxation) & Götz Werner (billionaire, owner of dm-drogerie, a large drugstore chain):</p> <p><i>Unconditional Basic Income</i></p>	<p>* <i>recipients</i>: citizens, some categories of non-citizens</p> <p>* <i>monthly amount</i>: gradual increase, e.g. from 600 to 1,000 or 1,500 € for adults, children half amount</p> <p>* <i>financing sources</i>: consumption tax (gradual elimination of all other taxes)</p>	<p>* health insurance and long term care insurance for those with no other income</p> <p>* special needs will be reimbursed on application</p> <p>* gradual replacement of existing social benefits by the UBI</p> <p>* public services and infrastructure are retained</p> <p>* reform of resource use and the organization of private and productive property</p>	<p>* The BI would make possible to reduce wages</p> <p>* elimination of income and corporate taxation, only consumption would be taxed (carbon footprint of goods and services included in the VAT)</p> <p>* logic: all the costs (wages, taxes, social contributions) are already more or less contained in the prices</p> <p>* the BI as a response to increased productivity: there is enough material wealth to provide livelihood for all</p> <p>* "BI would set free both of the main initiative forces: labor and capital"</p> <p>* anthroposophic conception of humanity</p>	<p>*annual GDP evolution 3.7 %</p> <p>*annual per capita evolution 4.1 %</p> <p>* unemployment rate 10.3 %</p>	<p>* Chancellor Angela Merkel, the government of the Christian Democratic Union (CDU), the Social Democratic Party (SPD), and the Christian Social Union in Bavaria (CSU).</p> <p>* wide media debate and various civil society activities around the BI</p>	<p>*objections by the left-wing BI-advocates: consumption taxation burdens the poor and the BI has substitutive effects on wages</p> <p>* large media attention around Götz Werner and his support for the BI</p>
6.	<p>2006 Manuel Emmler & Thomas Poreski:</p> <p><i>Green Basic Security Provisions</i></p>	<p>* <i>recipients</i>: permanent residents</p> <p>* <i>monthly amount</i>: adults 500 €, children 400 €</p> <p>* <i>financing sources</i>: average income tax 35 %, increase in environmental taxation, employer's contributions</p> <p>* <i>administration</i>: tax office</p> <p>* <i>other specific features</i>: deduction by financial feasibility</p>	<p>* free health and long term care insurance in case of no other income</p> <p>* discretionary housing and heating allowances</p> <p>* The BI replaces child and child-raising benefits and basic security provisions for job seekers</p> <p>* insurance based social security would remain in place</p> <p>* gradual integration of the BI into the pension fund</p> <p>* minimum wages</p> <p>* simplification of taxation and removal of most tax deductions</p>	<p>* very slight top-down redistribution</p>	<p>* See above, proposal 5.</p>	<p>* See above, proposal 5.</p>	

7.	2006/2010, Dieter Althaus (former prime minister of Thuringia and a member of the Christian Democratic Union): <i>Solidary Citizen's Income</i> (partial BI, administered in the form of negative income tax)	<ul style="list-style-type: none"> * <i>recipients</i>: everyone who claims residency in Germany for the legal minimum period * <i>monthly amount</i>: adults 600€, children 300€, coupled with a basic health insurance of 200€ * <i>financing sources</i>: 50 % flat rate income tax * <i>Other specific features</i>: full amount of BI and 50 % taxation up to monthly income of 1,600 €, for those with higher income half amount of BI and 25 % flat rate income tax 	<ul style="list-style-type: none"> * replaces all basic security provisions, federal education loans and child benefits * health insurance, long term care insurance and possibly pension insurance become equally funded citizens' insurance (contributions tax-funded for BI recipients) * enables market determination of salaries 	<ul style="list-style-type: none"> * seeking for alternatives to the idea of full employment * strive for a free activity society * "the solidary citizen's income and the social market economy belong together" * Althaus appointed an expert commission to evaluate the model 	* See above, proposal 5.	* See above, proposal 5.	<ul style="list-style-type: none"> * The first time that a politician took the BI seriously emphasizing the decoupling of "willingness to work" and eligibility to benefits * the model gained much publicity as it was proposed by a well-known representative of the large conservative party * the Christian Democratic Union did not adopt the BI into its own programmes * Since 2010, the BI has been gaining more popularity among Christian Democrats * German Council of Economic Experts conducted a micro-simulation analysis on the model in 2007. According to it, the model would increase labour supply and reduce poverty but at the same time increase income inequality. According to the report it would however be economically unviable. * Thomas Straubhaar, (see proposal 8.) supported the model
08. 05. 13	2006, Thomas Straubhaar (the director of the Hamburg Institute of International Economics, HWWI): <i>Basic Income</i>	<ul style="list-style-type: none"> * <i>recipients</i>: all citizens, foreigners depending on their length of stay * <i>monthly amount</i>: 600 € (variant 1), 400 € (variant 2), children reduced amount * <i>financing sources</i>: flat rate income tax, increase in VAT * <i>administration</i>: tax office * <i>other specific features</i>: 	<ul style="list-style-type: none"> * no minimum wages, elimination of employment protection * expansion of the low wage sector * compulsory health insurance with tax-funded social offsetting * abolition of all other social security systems and labour market regulations ("they are economically inefficient and socially unjust") 		* See above, proposal 5.	* See above, proposal 5.	
9.	2007, Catholic Workers' Movement: <i>Guaranteed Basic Income</i>	<ul style="list-style-type: none"> * <i>recipients</i>: citizens and foreigners after five years of residency * <i>monthly amount</i>: 80 % of the amount of the 	<ul style="list-style-type: none"> * replaces basic security provisions, federal education loans and child benefits * Pension insurance, 	<ul style="list-style-type: none"> * society of free activities * reduction of working hours * vision of an occupational society that equally values 	<ul style="list-style-type: none"> *annual GDP evolution 3.3 % *annual per capita evolution 5.0 % * unemployment rate 8.7 	* Chancellor Angela Merkel, the government of the Christian Democratic Union (CDU), the Social Democratic Party (SPD),	

		<p>poverty risk level, half amount for children</p> <p>* <i>financing sources</i>: 53 % taxation for annual incomes of over 100,000 €, tightening e.g. inheritance+ gift taxation, FTT</p>	<p>health insurance and long term care insurance become equally funded citizens' insurance</p> <p>* minimum wage, public-funded employment sector</p> <p>* in special circumstances partial basic income subsidy of 30 % of the poverty risk level amount</p>	<p>different social and individual occupations</p>	<p>%</p> <p>* continuing public debate on BI</p>	<p>and the Christian Social Union in Bavaria (CSU).</p>	
10.	<p>2008, Unemployment and Social Welfare Initiatives Working Group: <i>Subsistence Allowance</i></p>	<p>* <i>recipients</i>: residents</p> <p>* <i>monthly amount</i>: 1,060 € (calculation base: commodity basket)</p> <p>* <i>financing sources</i>: 50 % income taxation + taxation on inheritance, energy, capital levy, etc. (costs ca. 873 billion €)</p> <p>* <i>administration</i>: tax office, separate UBI fund</p>	<p>* replaces all basic security provisions, federal education loans, child, housing and child-raising benefits</p> <p>* free health insurance and long term care insurance in the case of no other income</p> <p>* statutory minimum wage and reduction of working hours</p> <p>* free public services</p>	<p>* radical top-down redistribution</p> <p>* democratic appropriation of production and living conditions</p> <p>* gender equity</p> <p>* UBI as a global social right</p>	<p>* annual GDP evolution 1.1 %</p> <p>* annual per capita evolution 2.0 %</p> <p>* unemployment rate 7.5 %</p> <p>* onset of the global financial crisis</p>	<p>* Chancellor Angela Merkel, the government of the Christian Democratic Union (CDU), the Social Democratic Party (SPD), and the Christian Social Union in Bavaria (CSU).</p>	
11.	<p>2008, Matthias Dilthey: Unconditional Basic Income</p>	<p>* <i>recipients</i>: legal residents</p> <p>* <i>monthly amount</i>: adults 1,100 € (calculation base 60 % of the average gross income per capita), children staggered according to age</p> <p>* <i>financing sources</i>: 50 % flat rate tax for high incomes, new social sales tax, capital levy on financial products (costs ca. 800 billion €)</p> <p>* <i>administration</i>: separate UBI fund</p>	<p>* The UBI replaces all tax-funded social benefits</p> <p>* tax-funded health insurance and long term care insurance for all</p> <p>* expansion in public infrastructure and services</p> <p>* no standard wages</p>		<p>* See above, proposal 10.</p>	<p>* See above, proposal 10.</p>	
12.	<p>2008, Green Youth: Green Basic Income</p>	<p>* <i>recipients</i>: everyone after 4 years of residence (after 2 years of residence half the amount)</p> <p>* <i>monthly amount</i>: adults 800 €, children and youth 400 €</p> <p>* <i>financing sources</i>: progressive income taxation, consumption,</p>	<p>* replaces all basic security provisions, federal education loans, child, housing and child-raising benefits</p> <p>* pension insurance and unemployment insurance replaced up to the amount of the UBI</p> <p>* health insurance and long term care insurance</p>	<p>* ecological restructuring, steering by taxation</p> <p>* gender equality</p> <p>* global expansion of UBI</p>	<p>* See above, proposal 10.</p>	<p>* See above, proposal 10.</p>	

		excise, inheritance and estate taxes * <i>other specific features:</i> can be implemented as a NIT	merged into citizens' insurance (provided for free in case of no other income) * expansion in public infrastructure and services, free education * minimum wage, active labour market policy				
13.	2008, Federal Youth Organization of Workers' Welfare	* <i>recipients:</i> permanent residents * <i>monthly amount:</i> * <i>financing sources:</i> * <i>administration:</i> * <i>other specific features:</i> for children and youth paid out as a start capital after reaching adulthood	* The BI replaces basic security provisions for jobseekers, child benefits, housing benefits and federal education loans	* gender equity * top-down redistribution	* See above, proposal 10.	* See above, proposal 10.	
14	2009, Basic Income Working Group of Die Linke (the left party): <i>Emancipatory Basic Income</i>	* <i>recipients:</i> everyone who claims main residency in Germany * <i>monthly amount:</i> 1,000 € for over 16 year-olds, 500 € for children (level above the national poverty risk), gross cost 914 billion € * <i>financing sources:</i> 35 % tax on all income above BI + taxes on stock exchange, non monetary capital, primary energy, financial transactions and some luxury goods. * <i>administration:</i> separate UBI fund, public corporation headed by elected citizens	* The BI replaces all basic security provisions, federal education loans, child and child-raising benefits * a modified housing benefit will be granted in addition to the BI * additional benefits for people with special needs * the whole social insurance system undergoes a complete restructuring and extension * extension of free-of-charge public infrastructure and services * minimum wage, statutory reduction of working hours	* democratic appropriation of production and living conditions * transformations toward gender equity, ecological sustainability, and greater democracy * The UBI as a global social right * radical top-down redistribution (everyone with monthly income less than 7,000 € will gain, on the losing side are those with extremely high income or property) * gainful employment not an obligation anymore	*annual GDP evolution - 5.1 % *annual per capita evolution -3.7 % * unemployment rate 7.8 %	* Chancellor Angela Merkel, the government of the Christian Democratic Union (CDU), the Free Democratic Party (FDP), and the Christian Social Union in Bavaria (CSU). * More than hundred candidates for the Federal elections of 27 September supported the idea of the BI. Thirty BI supporters got elected (15 from the Greens, nine from the conservative party, five from the Left Party and one from the Social Democratic Party)	* The model has raised contradictions within the Left Party. It has many strong supporters, but some well-known marxist theorists have argued against the BI.
15	2009 Die Linke (the left party): <i>Sanction-free minimum security</i>	* <i>recipients:</i> those in need, including asylum seekers * <i>monthly amount:</i> 500 € standard benefit + appropriate housing costs (resp. a min. of 1,050 €), basic child security for all children and youth, 1,050 € minimum pension	* replaces asylum seeker benefits, basic child security replaces current standard benefits * federal education loans irrespective of parents' income (not to be paid back) * health insurance and long term care insurance converted to equally	* democratization of economy and society * appropriation of means of production * gender equity	* See above, proposal 14.	* See above, proposal 14.	

		<ul style="list-style-type: none"> * <i>financing sources:</i> * <i>administration:</i> * <i>other specific features:</i> basic security provisions assessed individually according to need without obligation to work 	<p>funded citizens' insurance, pension insurance converted to equally funded employment insurance or citizens' insurance</p> <ul style="list-style-type: none"> * improvements in unemployment benefits, expansion and democratization of public services * statutory minimum wage and voluntary access to publicly funded employment 				
16	2009, The Green Party: <i>Green Basic Security Provisions</i>	<ul style="list-style-type: none"> * <i>recipients:</i> everyone in need, incl. asylum seekers * <i>monthly amount:</i> 420 € + appropriate housing costs, 500 € basic child income, guaranteed pension * <i>financing sources:</i> * <i>administration:</i> * <i>other specific features:</i> basic security provisions assessed individually according to need with mitigated obligation to work 	<ul style="list-style-type: none"> * elimination of asylum seeker benefits * child benefits replaced by basic child income * health insurance, long term care insurance and pension insurance become equally funded citizens' insurance * expansion and democratization of public infrastructure and services 		* See above, proposal 14.	* See above, proposal 14.	
17	2009, Federal Youth Organization of Friends of Nature: <i>Unconditional Basic Income</i>	<ul style="list-style-type: none"> * <i>recipients:</i> permanent residents * <i>monthly amount:</i> 800-1,000 €, assessed by an independent expert committee * <i>financing sources:</i> e.g. 60 % flat rate income tax 	<ul style="list-style-type: none"> * The UBI replaces e.g. child and child raising benefits * elimination of pension insurance and unemployment insurance 	* basic income is globally strived for	* See above, proposal 14.	* See above, proposal 14.	
18	2009, Free Democratic Party: <i>Liberal Citizens' Insurance</i>	<ul style="list-style-type: none"> * <i>recipients:</i> everyone in need * <i>monthly amount:</i> 662 € * <i>financing sources:</i> * <i>administration:</i> * <i>other specific features:</i> prerequisite is willingness to work 	<ul style="list-style-type: none"> * replaces all basic security provisions, child support and housing benefits * commercialization and privatization of social services * no minimum wages 	* expansion of the low-wage sector	* See above, proposal 14.	* See above, proposal 14.	
19	2010/2012, Attac/Working group Enough for Everyone: <i>Universal Basic</i>	<ul style="list-style-type: none"> * <i>recipients:</i> residents * <i>monthly amount:</i> min. 1,029 € (calculation base exemption limit) * <i>financing sources:</i> stock 	<ul style="list-style-type: none"> * pension insurance, health insurance and long term care insurance become equally funded citizens' insurance 	*The UBI is understood as part of the entire public services and infrastructure * emancipatory/transformative	<ul style="list-style-type: none"> *annual GDP evolution 4.2 % *annual per capita evolution 4.5 % * unemployment rate 7.1 	* Chancellor Angela Merkel, the government of the Christian Democratic Union (CDU), the Free Democratic Party (FDP),	

	<i>Income or Negative Income Tax</i>	market revenue tax, environmental taxes, levies on higher incomes, assets, profits	* expansion of public infrastructure and services, free of charge * minimum wage, active labour market policy	perspectives * UBI as a global social right	%	and the Christian Social Union in Bavaria (CSU).	
20	2012, Michael Ebner & Johannes Ponader (The Pirate Party): <i>Partial Basic Income</i>	* <i>recipients</i> : permanent residents * <i>monthly amount</i> : children and youth 490 €, adults 483 € * <i>financing sources</i> : 45 % flat rate income tax, increase of VAT from 19% to 20% (costs 370 billion €)	* BI replaces child benefits, basic security provisions for job seekers, federal education loans, child-raising benefits and parents' money. Family allowances and civil servants' benefits are cut. * pension insurance and unemployment insurance remain * housing benefits by need * free health insurance and long term care insurance if no other income	* expansion of tax subsidized low wage sector	*annual GDP evolution 0.7 % *annual per capita evolution 1.9 % * unemployment rate 5.3 %	* Chancellor Angela Merkel, the government of the Christian Democratic Union (CDU), the Free Democratic Party (FDP), and the Christian Social Union in Bavaria (CSU).	
21	2012, Johannes Israel & Frank Mai (The Pirate Party): <i>Solidary Basic Income</i> (negative income tax)	* <i>recipients</i> : permanent residents * <i>monthly amount</i> : 540 € + 360 € flat rate housing benefit = 900 € * <i>financing sources</i> : 50 % flat rate income tax (costs 566 billion €) * <i>administration</i> : tax office	* The BI replaces basic security provisions for job seekers, child benefits, child-raising benefits and parents money, family allowances and civil service benefits * elimination of unemployment insurance; pension insurance will be converted into equally financed supplementary mandatory * statutory minimum wage * free health insurance & long term care insurance in case of no other income		* See above, proposal 20.	* See above, proposal 20.	

Table 3. Spain

	Year, author and title	Content of the proposal	Relation to the existing system	Objectives and alleged effects	Macro-economic context	Political context	Reception and outcomes
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1.	2002, Rafael Pinilla-Pallejà (economist and physician): <i>Diversified Basic Income</i>	<ul style="list-style-type: none"> * <i>recipients:</i> * <i>monthly amount:</i> depends on composition of the household and economy of the region (calculation base either personal income tax IRPF or the interprofessional minimum salary SMI), e.g. 420/450 € for a single adult, 750/800 € for a couple with 2 children. Might be organized as an individual BI (280/300 € adults, 95/100 € children and 105/110 € youth) + a social assistance (140/150€) for single adult households. 	<ul style="list-style-type: none"> * substantial fiscal reform needed * the amount of BI adapted to the variation of economy and living standards between the autonomous communities * the BI exceeds most of the existing social security benefits: housing subsidies, subsidies for special needs (e.g. disability) and contributory benefits would stay in place 	<ul style="list-style-type: none"> * to guarantee a minimum income as a right to every individual 	<ul style="list-style-type: none"> * Spanish annual GDP evolution (2002): 2.7 % * Spanish annual per capita evolution: 6.0 % * Unemployment rate 11.1 % *(Relative) Poverty rate: 19 % 	<ul style="list-style-type: none"> *2nd term of Government of Popular Party: Absolute majority government. Very conservative. *Priorities: 1) Continuing economic growth, focused on the construction boom; 2) Coalition with the US George W. Bush and the UK T. Blair governments (Spanish troops in the Iraq War). 	<ul style="list-style-type: none"> *Academic work presented in the Spanish Basic Income network conference, stayed without any relevant impact either in the media or in the Spanish left-wing political parties. *Related or not with the concrete proposal, the first bill project in Spain on the basic income was presented in the autonomous Parliament of Catalonia in May 2002. *The bill project was presented by Esquerra Republicana de Catalunya (ERC) and Iniciativa per Catalunya-Verds (ICV).
2.	2003, Luis Sanzo-González (sociologist, statistician working for Basque government): <i>Partial Basic Income</i> (implemented as a negative income tax)	<ul style="list-style-type: none"> * <i>recipients:</i> permanent residents * <i>monthly amount:</i> 30,000 pesetas ~180 € for over 25 year-olds (or younger if living independently), 8,333 pesetas ~50 € for 14-24 year-olds. Each living unit will be entitled to a BI of 500,000 pesetas ~3,005 € yearly/ ~250 € monthly. * <i>other specific features:</i> people who participate in the production process will be entitled to an additional compensation 	<ul style="list-style-type: none"> * some additional subsidies would stay in place, e.g. for housing 	<ul style="list-style-type: none"> * to avoid stigmatization and humiliation of the welfare recipients *to simplify the administration of the welfare system * to support family formation and demographic dynamism * objective of a higher BI in the future 	<ul style="list-style-type: none"> * Spanish annual GDP evolution (2003): 3.1% * Spanish annual per capita evolution: 5.1 % * Unemployment rate 11.1 % *Relative poverty rate: 19 % 	<ul style="list-style-type: none"> *2nd term of the Government of Popular Party: Absolute majority government. Very conservative. *Priorities: 1) Continuing economic growth, focused on the construction boom; 2) Coalition with the US George W. Bush and the UK T. Blair governments (Spanish troops in the Iraq War). 	<ul style="list-style-type: none"> * The work presented by a Basque Administration technician, with some influence both in the Basque Social Movements and the specific design of the Basque minimum income scheme guarantee.
3.	2003, Magda Mercader Prats (researcher): <i>Partial Basic Income</i>	<ul style="list-style-type: none"> * <i>recipients:</i> * <i>monthly amount:</i> different scenarios; 100 € for adults (1,200 €/year), 58 € (700 €/year) for underaged would be possible without an increase in tax burden * <i>financing sources:</i> financed primarily by changes in personal income taxation and removal of tax deductions 	<ul style="list-style-type: none"> * costs and redistributive effects analyzed by the microsimulation model EspaSim * removal of tax deductions, option to be taxed jointly and provisions for a dependant child * all existing benefits are reduced by 1,000 € yearly * progressive income 	<ul style="list-style-type: none"> * to combat poverty and precarisation and support individual freedom and independence * to reduce gender inequality and respond to changes in family relationships * combined with a progressive tax scale, the BI of 1,200/700 € yearly would reduce the Gini index of 33 to 31 %, and 	<ul style="list-style-type: none"> *See above, proposal 2. 	<ul style="list-style-type: none"> *See above, proposal 2. 	<ul style="list-style-type: none"> *Purely economic approach, with some impact on the academic world but little impact on the Spanish political parties and social movements.

			taxation	the percentage of people in poverty from 20.5 to 18.1 %			
4.	2004, Luis Sanzo-González (sociologist, statistician working for Basque government) and Rafael Pinilla-Pallejà (economist and physician): <i>Basic Income and a Tax Reform</i> (implemented as a negative income tax)	<ul style="list-style-type: none"> * <i>recipients</i>: all members of the society * <i>monthly amount</i>: 360 € for single adults, 540 € for couples and 110 € for a dependent under 25 years (non-contributory pensions used as a reference level) * <i>financing sources</i>: 38 % flat-rate income taxation * <i>administration</i>: * <i>other specific features</i>: the amount of BI can be varied by the autonomous communities 	<ul style="list-style-type: none"> * all existing welfare schemes stay in place (complemented by the BI) * components of the model can be varied * the reform includes a simple refundable tax credit for all (2,000 € annually) * contains a microsimulation analysis by EspaSim model which proves the economic viability of the model * The BI is modest but sufficient to cover the basic needs of life 	<ul style="list-style-type: none"> * The BI scheme is aimed to improve the employment rate and combat different forms of poverty and unemployment * 70 % of the population would benefit from the reform, the richest 30 % would lose * Employment continues to be an important form of participation and income * The model aims to reduce the economic and administrative costs of the present 	<ul style="list-style-type: none"> * Spanish annual GDP evolution (2003): 3.3 % * Spanish annual per capita evolution: 5.9 % * Unemployment rate 10.6 % * Relative poverty rate: 19.9 % 	<ul style="list-style-type: none"> *New Socialist Government. *Islamic terrorist attack in March, which could lead to the above mentioned change in the government. *In spite of the new Socialist government, no changes in the aims of political economy. 	<ul style="list-style-type: none"> *A document was published by one of the Spanish Socialist party think-tanks, with quite a big impact on the academy. *Some impact on the political parties, mainly in the left-wing political parties in Catalonia (ICV). *Some impact on the Social Movements (it is linked with the Spanish Attac website).
5.	2004/2005, Jordi Arcarons (professor of econometrics), Alex Boso (sociologist, researcher), José Antonio Noguera (professor of sociology) and Daniel Raventós (economist, professor of sociology): <i>Basic Income in Catalonia</i>	<ul style="list-style-type: none"> * <i>recipients</i>: all Catalonians * <i>monthly amount</i>: adults 451 € (5,414.4 yearly), minors half amount (adults' amount equal to the interprofessional minimum wage) * <i>financing sources</i>: 57.5 % nominal tax rate to all incomes above the BI (the effective tax rate differs between -269% of the lowest decile and 45% of the highest decile). Other taxes (such as VAT or inheritance tax) are possible, but not included in the calculation. * <i>administration</i>: * <i>other specific features</i>: the model is applicable to the whole Kingdom of Spain 	<ul style="list-style-type: none"> * The BI replaces any other existing public cash benefit up to its amount (higher benefits are combined with the BI so that the amount remains the same) * the tax rates are equalized for every income regardless of its source * Any other tax relief, allowance or exemption in income tax is dropped * The BI is combined with housing subsidies * The model was proved to be economically feasible and self-financing by microsimulation analysis applied to an extensive sample of real data on Catalan tax-payers 	<ul style="list-style-type: none"> * progressive income redistribution and substantial reduction in the inequality of income * simplification and greater coherence of the tax and benefit systems * approximately 70 % (especially the most disadvantaged 40 %) of the population would benefit from the reform, the richest 30 % would lose in relation to the current situation * to guarantee economic independence as a civil right and increase individual freedom 	<ul style="list-style-type: none"> * See above, proposal 4. 	<ul style="list-style-type: none"> *See above, proposal 4. 	<ul style="list-style-type: none"> * The proposal was made by academics of different fields and activists of Spanish basic income network * Based on a research project in 2003-2004, the final report in 2005 * a large media debate, the authors were interviewed by several journals * The members of the Government of Catalonia showed interest in the proposal (authors had a long meeting with three ministers and four high-ranking officials) *Maybe the impact of this work influenced the first bill project on BI presented in the Spanish Parliament on April 2005. (In 2007 the second bill was presented, but none of them was approved)