



ALPÝÐUSAMBAND ÍSLANDS

Alþingi

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Nefndasvið Alþingis  
Efnahags- og viðskiptanefnd  
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**Efni: Umsögn um frumvarp til laga um breytingu á lögum um tekjuskatt og eignaskatt, 18 mál.**

Samtökum atvinnurekenda og samtökum launafólks er falið mikilvægt hlutverk í atvinnu- og efnahagslífi þjóðarinnar. Því hlutverki er annars vegar sinnt í tvíhliða samstarfi þessara aðila og hins vegar í þríhliða samstarfi þeirra og stjórnvalda. Eins og fram kemur í greinargerð með frumvarpinu eru félagsgjöld atvinnurekenda til heildarsamtaka sinna frádráttarbær í rekstri og kemur þannig til lækkunar á skattskyldum tekjum þeirra. Það sama á hins vegar ekki við um félagsmenn stéttarfélaganna. Mikilvægt er að jafnræðis sé gætt í þessu efni og þess vegna hvetur ASÍ mjög eindregið til þess að frumvarp þetta verði samþykkt og launafólki veitt heimild til þess að draga félagsgjöld sín frá skattskyldum tekjum. Í þessu sambandi er minnt á skyldu stjórnvalda skv. samþykktum Alþjóðavinnumálastofnunarinnar til þess að meðhöndla aðila vinnumarkaðarins með sambærilegum hætti. Hjálagt fylgir einnig ályktun 5 Evrópuráðstefnu ILO en þar eru stjórnvöld í Evrópu hvött til þess að veita bæði samtökum atvinnurekenda og launafólki skattaívilnun vegna félagsgjalda.

F.h. Alþýðusambands Íslands,

Magnús M. Norðdahl hrl.,  
lögfræðingur ASÍ



International Labour Organization

Regional Office for Europe and Central Asia: Geneva

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Deutsch

Russian

Bls 14.  
Gratpelt  
Ploppwald

## Record of the Fifth European Regional Conference (Warsaw, 20-27 September 1995)

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17. For the countries in transition, as well as for the other countries in the region, standards provide a valuable reference framework for the preparation and development of national legislations enabling a greater convergence to be achieved between the various States in the region on economic and social matters.
18. The ratification and application of the core standards respecting human rights and the other Conventions considered as priority instruments by the Governing Body, as well as the Minimum Age Convention, 1973 (No. 138), should be amongst the major objectives of member States in the region, which would demonstrate the importance which they attach to these universal values.
19. However, the importance and priority given to international labour standards respecting human rights should not in any case detract from the value and pertinence of other ILO standards.
20. The Conference expresses the wish that the Office continues and strengthens its advisory services to all the constituents of the member States of the region who request them, in particular in the countries in transition, with a view to promoting the application of standards and familiarizing constituents with all aspects of the ILO standard-setting system and the obligations concerning standards, including supervisory procedures.
21. The Conference recalls the importance of the synergy existing between standards and technical cooperation and expresses its satisfaction at the measures which have been taken and which will be further developed within the framework of the Active Partnership Policy, to ensure that due account is taken of both economic requirements and the social dimension.
22. Lastly, the Conference stresses the need for coherence between the universal standards of the ILO and regional standards, such as those established within the European Union and the Council of Europe.

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## Appendix III

### Resolutions adopted by the Conference

#### I Resolution aiming at ensuring the independence and facilitating the financing of employers' and workers' organizations

The Fifth European Regional Conference of the International Labour Organization,

Having met in Warsaw from 20 to 27 September 1995,

Recalling the Declaration of Philadelphia, which states that "the representatives of workers and employers, enjoying equal status with those of governments, join with them in free discussion and democratic decision with a view to the promotion of the common welfare",

Recognizing that the foundation, structure and functioning of the ILO are based on tripartism,

Understanding that the essence of tripartism is the constitution of a pluralistic institutional infrastructure designed to enhance democracy and to provide stability to society,

Convinced that for the proper functioning of tripartism each of the three parties must be totally independent of each other and must enjoy the status and have adequate means for its participation in social dialogue,

Noting that the problems of structural adjustment constitute a serious challenge for the countries of Central and Eastern Europe, especially during the period of transition from a centrally planned economy to a market economy,

Noting further that the full involvement of employers' and workers' organizations in the elaboration of the social aspects of the restructuring process is indispensable;

Invites the governments of European countries:

- (a) to provide strong encouragement for the development of viable, representative and fully independent organizations of employers and workers;
- (b) to comply with their obligations arising out of the ILO Constitution and Conventions to effectively implement tripartism in their national social dialogue and structures and their participation in the work of the ILO;
- (c) to consider appropriate measures that would enable their laws, regulations and practice, including tax regulations, to allow enterprises and workers to account for their subscriptions to their respective organizations as cost items;
- (d) to participate actively, in full consultation with employers' and workers' organizations, in the efforts to focus future ILO activities on the needs expressed by its tripartite constituents.

## II

### **Resolution concerning the protection and promotion of the rights of migrant workers and their families in Europe**

The Fifth European Regional Conference of the International Labour Organization,

Having met in Warsaw from 20 to 27 September 1995,

Guided by the ILO's constitutional commitment to protect the interests of workers when employed in countries other than their own,

Recognizing that such workers often are particularly vulnerable to exploitation and mistreatment, and that more non-nationals live and work in Europe than in any other region,

Welcoming the commitment made at the World Summit for Social Development to ensure that migrant workers benefit from the protection offered by all relevant national and international instruments and to take effective measures against their exploitation,

Mindful of the major changes in migrant flows to, from, and between European countries over time, and that recent economic and political transformation in some of them have produced complex new situations that require the urgent attention of the ILO and its member States,

Stressing that migrant workers continue to make a major contribution to the economic and social development of receiving countries, and that orderly migration can play an important role in employment policy,

Emphasizing the need for increased international cooperation in the regulation of migration for employment so that it meets the existing demand for labour and in order to eradicate illegal migration and its attendant abuses,

Convinced of the value of targeted international action in the fields of trade, development assistance, and investment aiming at alleviating migratory pressures through the promotion of viable employment in sending countries,

Noting the standards embodied in the relevant ILO Conventions, including the Migration for Employment Convention (Revised), 1949 (No. 97), the Discrimination (Employment and Occupation) Convention, 1958 (No. 111), the Equality of Treatment (Social Security) Convention, 1962 (No. 118) and the Migrant Workers (Supplementary Provisions) Convention, 1975 (No. 143) as well as the accompanying Recommendations,

Acknowledging that application of the principles of equal treatment and non-discrimination to migrant workers and their families requires adequate institutional capacities as well as appropriate legislation,

Deploring the growth of racism and xenophobia which threatens not only migrant workers and their families but the democratic life of many European nations,

Concerned that in many countries, migrant workers and their families, including second generation migrants, are disproportionately affected by social exclusion and marginalization, which is evidence of widespread failure of policies for their integration,

Aware of the specific problems facing migrant women;

1. Calls upon governments and, where appropriate, workers' and employers' organizations:

(a) to give due consideration to the ratification and implementation of relevant ILO Conventions and the International Convention on the Protection of the Rights of all Migrant Workers and Members of their Families;

(b) to promote the application of the principles of equal treatment and non-discrimination to all migrant workers and their families in respect of working conditions and social security, in line with the commitment made at the World Summit for Social Development;

(c) to intensify their efforts to eliminate all racism and xenophobia and to stop acts of discrimination against migrant workers;

(d) to take specific initiatives to counter marginalization and exclusion of migrants wherever this occurs, and to address the problems of