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ANNEX 2 Conditional further measures

Expenditure cuts

Item	EUR million
Compensation for consultation with private doctor and dentist	-60
Child allowances	-120
Financial aid for students	-25
Adult education allowance. State's financial contribution will be replaced by a corresponding state-guaranteed loan.	-70
Index increases of TyEL- and YEL-linked benefits and earnings-related pensions will be halved in 2018 and 2019.	-272
Unemployment security	-120
Ending of job alternation leave	-40
Complete abolition of parental leave holiday accrual	-42
R&D and business subsidies	-40
National aid for agriculture	-30
University funding (separate funding of Aalto University)	-30
Reduction of infrastructure projects (new transport infrastructure projects)	-50
Passenger vessel subsidy	-20
Energy tax subsidy for industry	-40
Total	-959

Tax increases

Item	EUR million
Income tax inflation adjustment not made in 2018	-234
Electricity tax increase	-60
Cancellation of halving of fairway dues and restoring rail goods transport tax in 2018	
(EUR 42.5 million + EUR 13.3 million) EUR 55.8 million	
Removal of deductibility of interest on home loans	-100
Additional increase of excise duties on alcohol, tobacco and sweets	-60
Total	-454