**Written submission to the draft General Comment on art. 27  
Ieder(in) –** Dutch umbrella organisation for persons with disabilities and chronic illnesses  
In this submission we contribute to the draft General Comment on art. 27. Our input is based on experiences of people with disabilities and/or chronic illnesses in the Netherlands. In our previous contribution for the General Discussion we addressed several areas of concern. We note with approval that several of these areas of concern are, to our understanding, contained in the draft General Comment. We, therefore, stress the importance of the following paragraphs of the draft:

* *Paragraph 93. vii. –* because people who work to their full potential, but who are unable to work full time, should be financially compensated for the hours they cannot work due to their disability.
* *Paragraph 47. c. –* because preferential policies (i.e. job quota) should not harm work opportunities of people with disabilities who are not eligible for these policies.

In general we want to express our approval of the General Comment as it provides additional guidelines for State Parties to comply with the CRPD. However, from our Dutch perspective, one important aspect is missing and should be elaborated on: the relation between State Party responsibilities and responsibilities on the local (municipal) level. Our additional comment, which is explained below, relates to *Paragraph 21 (indirect discrimination), 22 (denial of reasonable accommodation), 50 (reasonable accommodation), 60 (respect, protect, fulfill the right to all people with disabilities, 60 (action plan with sufficient resources allocated).*   
  
**Clarifying the relation between State Party and local (municipal) responsibilities**In the Concluding observations on sixth periodic report of the Netherlands the Committee on Economic, Social and Cultural Rights (6 July 2017; E/C.12/NLD/6) already voiced concerns whether Dutch municipalities would have the capacity to support persons in need.   
  
Due to a decentralisation of government tasks, municipalities are since 2015 increasingly responsible to further the rights to work for people with disabilities in the Netherlands. Policy analysis shows that this caused a major deterioration of the livelihood and social security of people with disabilities. Many people with disabilities stay out of sight of the municipalities responsible. Next to that, many municipalities deal with financial scarcity, which results in a focus on costs of i.e. reasonable accommodations and work assistance, rather than the effectiveness for creating equal opportunities. Due to the financial scarcity on the local level, denial of work assistance occurs seemingly based on ‘imposing disproportionate or undue burden’, although in fact the national government should monitor and allocate resources better on the local level. Ieder(in) notes that in the Netherlands the assistance offered to a person with a disability strongly depends on the municipality one lives in. This induces domestic social inequality. If on the local level governments fail to comply with the CRPD, immediate action should be taken on the national level. Also, State Parties should have strong – not austerity driven – arguments for devolution of powers to the municipal level. To sum up, State Parties should strive for equal work opportunities for people with disabilities regardless of one’s place of residence, age, income or social welfare situation.