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**Promotion and protection of all human rights, civil, political, economic, social and cultural rights, including the right to development**

# Question of the realization in all countries of economic, social and cultural rights

## Report of the Secretary-General

*Summary*

The present report is submitted in accordance with Human Rights Council resolution 52/11, in which the Council requested the Secretary-General to submit a report on the question of the realization in all countries of economic, social and cultural rights, with a special focus on challenges and good practices to strengthen the fulfilment of the right to social security. In the present report, the Secretary-General outlines the main challenges to the realization of the right to social security and presents the key elements of social security systems anchored in human rights.

# I. Introduction

1. Pursuant to Human Rights Council resolution 52/11, the present report focuses on the question of the realization in all countries of economic, social and cultural rights, with a special focus on challenges and good practices to strengthen the fulfilment of the right to social security. In the report, the Secretary-General takes into account the outcomes of the panel discussion convened at the fifty-fifth session of the Council on challenges and good practices to strengthen the fulfilment of the right to social security and for building, financing and implementing public policies and quality public services as key tools for the realization of economic, social and cultural rights.

2. In the report, the Secretary-General outlines States' obligations in relation to the realization of the right to social security and highlights the critical role of the right to social security in reducing and alleviating poverty, promoting social inclusion and advancing the implementation of the 2030 Agenda for Sustainable Development. Although progress has been made in extending social protection to more people, significant challenges remain for the full realization of the right to social security. In this context, the establishment of comprehensive social security systems is essential. The report contains examples of promising rights-based social protection systems that ensure social protection for all, with particular attention to individuals in vulnerable situations and those most marginalized.

# II. International legal framework on the right to social security

3. The right to social security is recognized in the Universal Declaration of Human Rights (art. 22) and a number of other international human rights instruments. In the International Covenant on Economic, Social and Cultural Rights, everyone's right to social security, including social insurance, is affirmed. Furthermore, the Covenant stipulates that States should provide the widest possible protection and assistance to families; provide special protection to mothers during a reasonable period before and after childbirth; and take measures to protect and assist children and young persons. Under the Covenant, States parties are obliged to take steps to the maximum of their available resources to progressively achieve the full realization of the rights recognized in the Covenant, including the right to social security, by all appropriate means, both individually and through international assistance and cooperation. Furthermore, in the view of the Committee on Economic, Social and Cultural Rights, the Covenant also imposes on States a minimum core obligation to ensure, at the very least, the minimum essential levels of each of the rights in the Covenant. Furthermore, States are bound by obligations in relation to the right to social security which are of immediate effect, and the steps taken to meet those obligations must be deliberate, concrete and targeted towards the full realization of that right.[1]

4. The Committee on Economic, Social and Cultural Rights has elaborated on the normative content of the right to social security, emphasizing its central role in guaranteeing human dignity for all persons. Social security systems must ensure protection from lack of work-related income caused by sickness, disability, maternity, employment injury, unemployment, old age or death of a family member. They must also address challenges such as unaffordable healthcare and insufficient family support, particularly for children and adult dependants. With regard to the core obligation, the Committee has stated that States must ensure that social security schemes provide minimum essential levels of benefits. Those benefits must enable all individuals to have access to essential healthcare, basic shelter and housing, water and sanitation, foodstuffs and the most basic form of education. Furthermore, States must ensure access to social security systems or schemes on a non-discriminatory basis, respect and protect existing social security schemes, and adopt and implement a national social security strategy and plan of action. States must also take targeted steps to implement social security schemes and monitor the realization of the right to social security. The Committee has elaborated further that States parties and other actors in a position to

[1] Committee on Economic, Social and Cultural Rights, general comments No. 3 (1990), para. 10, and No. 19 (2008), paras. 40 and 59.

assist, have the obligation to provide international assistance and cooperation to enable developing countries to fulfil their core obligations.[2]

5. The social security standards adopted by the International Labour Organization (ILO) have played a substantial role in furthering the implementation of the right to social security, as established in international human rights instruments. In the ILO Social Security (Minimum Standards) Convention, 1952 (No. 102), the normative content of the right to social security is clarified, and detailed guidance for the establishment of comprehensive social security systems is provided. Furthermore, the minimum parameters that States should commit to in order to meet various social security contingencies are set out in the Convention, and quantitative and qualitative minimum criteria that serve as benchmarks for designing and measuring adequate social security benefits are further defined. In addition, in its Social Protection Floors Recommendation, 2012 (No. 202), ILO calls upon States to achieve universal coverage by ensuring at least minimum levels of protection through the establishment and implementation of social protection floors as a fundamental element of their social protection systems. It also emphasizes the need for States to progressively secure higher levels of protection as part of their social protection systems.

# III. The right to social security and the achievement of the Sustainable Development Goals

6. The international community has placed social protection at the forefront of the 2030 Agenda for Sustainable Development, acknowledging its crucial role in responding to global challenges and achieving a better and more sustainable future that leaves no one behind. Social protection is instrumental in achieving the Sustainable Development Goals, in particular Goal 1 and target 1.3, in which States are called upon to implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and vulnerable. As a key enabler of social protection, Sustainable Development Goal target 1.a calls for the mobilization of resources from a variety of sources to end poverty, with a specific focus on government spending on education, health and social protection (indicator 1.a.2). In Goal 10, in particular target 10.4, States are called upon to adopt social protection policies, and in target 10.b, official development assistance is encouraged to countries where domestic resources are not sufficient to meet the needs of their national plans and programmes. Furthermore, social protection is integral to other Sustainable Development Goals, including those on ending hunger, ensuring good health and well-being, ensuring quality education, achieving gender equality, ensuring the availability of clean water and sanitation and promoting decent work.

7. Efforts have been made to provide policy guidance and foster development cooperation in the area of social protection through various frameworks and initiatives at the national and international levels. The Secretary-General, in his Call to Action for Human Rights, emphasizes that human rights are at the core of sustainable development, and in his document entitled "Our Common Agenda"[3] sets forth a plan designed to accelerate the implementation of existing agreements, including the Sustainable Development Goals. He urges States to accelerate steps to achieve universal social protection coverage in line with target 1.3, noting that, at a minimum, this entails access to healthcare for all and basic income security for children, those individuals unable to work and older persons. Furthermore, multi-stakeholder initiatives have been undertaken to improve policy coherence, ensure coordination and avoid duplication. These include the Global Accelerator on Jobs and Social Protection for Just Transitions, which represents the collective response of the United Nations system for addressing the multiple challenges that prevent development progress. The initiative aims at accelerating progress towards the Sustainable Development Goals by supporting the creation of decent jobs, primarily in the green, digital and care economies, and to extend social protection to those who are excluded. Other initiatives include the ILO

[2] Committee on Economic, Social and Cultural Rights, general comment No. 19 (2008), paras. 1, 2, 59 and 61.

[3] A/75/982.

Global Flagship Programme on Building Social Protection Floors for All and the Global Partnership for Universal Social Protection to Achieve the Sustainable Development Goals.

8. The Pact for the Future,[4] the outcome document of the United Nations Summit of the Future, which was adopted by the General Assembly on 22 September 2024, represents a renewed commitment to the 2030 Agenda. In the Pact, Member States reiterated their commitments to, among other things, "promote universal health coverage, increase access to quality, inclusive education and lifelong learning, including in emergencies, and improve opportunities for decent work for all, universal access to social protection to eradicate poverty and reduce inequalities" (action 6).

# IV. Progress and challenges in the realization of the right to social security

## A. The key role of social protection

9. The negative impact of persistent and emerging challenges, including the triple planetary crisis of climate change, pollution and biodiversity loss, the economic crisis and armed conflicts, have exacerbated exclusion and hindered access to social security. This has disproportionately affected women and individuals in vulnerable situations, including persons with disabilities, older persons and children.[5] By 2030, up to two-thirds of the world's people living in extreme poverty are expected to live in countries affected by fragility, conflict, violence and high levels of climate-related disaster risk. Furthermore, if current trends persist, 590 million people may live in extreme poverty in 2030.[6] The rise in the number of people living in extreme poverty reinforces the urgent need to expand rapidly the coverage of social protection. Such expansion should focus on marginalized groups. Comprehensive social protection systems, combined with inclusive economic policies, investments in human capital, and immediate and concrete actions to address inequality and build climate resilience, as well as international cooperation and partnership, form the foundation of a holistic approach to end poverty. Social protection has been proven effective in reducing inequality by sustaining basic income and increasing access to opportunities and resources, including access to basic goods and services such as quality healthcare. This has been particularly evident during the recovery from the coronavirus disease (COVID-19) pandemic, in addressing the climate crisis and in States' initiatives to accelerate progress to meet the Sustainable Development Goals.

10. In the context of natural and human-made disasters, social protection systems often constitute the first line of defence to protect people. Evidence shows that during crises such as natural disasters and armed conflict, social protection systems have played a key role in strengthening people's resilience and have enabled Governments to respond more swiftly and effectively. This is particularly the case in countries with universal social protection systems. The expansion of social protection measures during the pandemic demonstrated their critical role in protecting health, lives and livelihoods, while promoting a swift and inclusive recovery.[7] Between March 2020 and May 2021, nearly 1,700 social protection-related measures were implemented or announced across virtually all countries and territories. This response demonstrates that social protection measures can be rapidly introduced and expanded to cover those individuals who are unprotected and to extend protection to the most vulnerable and marginalized people.

11. While these responses were essential, several concerns emerged during the pandemic, including the existence of significant gaps in coverage, weak governance of social protection systems and an evident level of shock-unresponsiveness of existing social protection

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4 General Assembly resolution 79/1.

5 See United Nations Development Programme (UNDP), "UNDP's social protection offer 2.0" (New York, 2022).

6 See United Nations, *The Sustainable Development Goals Report 2024* (New York, 2024).

7 See United Nations, "Secretary-General's policy brief: investing in jobs and social protection for poverty eradication and a sustainable recovery" (2021).

mechanisms.[8] In many cases, the pandemic revealed new vulnerabilities or further exacerbated existing ones, requiring a renewed and strong post-crisis social protection commitment by all States in the run-up to 2030.[9]

## B. Gaps in social protection

12. The right to social security remains far from being a universally accessible right, especially for those who need it the most. While progress has been made, significant gaps persist. According to ILO, social protection coverage reached a new milestone globally in 2020, when 46.9 per cent of the population was covered by at least one social protection benefit.[10] In 2024, for the first time, more than half of the world's population (52.4 per cent) was covered by some form of social protection benefit (Sustainable Development Goal indicator 1.3.1). Despite these achievements, there are still 3.8 billion people who are not protected at all, and many more are not adequately protected. Furthermore, there are significant variations and disparities in relation to social protection coverage between countries, with high-income countries being closer to enjoying universal coverage (85.9 per cent), while coverage is lower in upper-middle-income countries (71.2 per cent) and lower-middle-income countries (32.4 per cent). Both high- and middle-income countries have made progress in closing protection gaps. Coverage rates in low-income countries, on the other hand, remain very low, at 9.7 per cent, and have hardly increased since 2015.[11]

13. The wide gaps in social protection coverage are often due to multiple factors,[12] including the absence of a strong legal and institutional framework that ensures the right to social security and adequately regulates social security systems. Another factor is the fact that many systems are limited to formal employees and are not designed to cover informal workers. Budget constraints and limited fiscal space further hinder the expansion of coverage, while the lack of long-term strategies undermines efforts to extend social protection coverage systems sustainably. Poorly designed and managed social security systems and the application of restrictive eligibility criteria that often disproportionately exclude disadvantaged groups further contribute to gaps in social protection. Complex and burdensome administrative procedures and services can deter access, while limited administrative capacity prevents the delivery of social security services. The lack of information on and trust in social security institutions further exacerbates these challenges, leaving many people without the protection they need. Furthermore, the overreliance on means testing and the use of automation and artificial intelligence in the delivery of social protection benefits when it is done in an already inadequate social security landscape can result in exclusion errors. This leaves billions of people, especially the most vulnerable and marginalized people, living in poverty and those at risk of multiple and intersecting forms of discrimination unprotected.

14. The "non-take-up" of social benefits is another serious problem. Non-take up refers to a situation in which individuals who are eligible for social protection fail to access or benefit from it, regardless of the underlying reason. This situation prevents eligible individuals from enjoying their right to social security. The phenomenon is pervasive in most countries and poses a challenge to the effectiveness and suitability of public services. Non-take-up mostly affects individuals in vulnerable situations who are in need of social protection, including individuals who are socially isolated, lack a bank account, are digitally illiterate or are stigmatized owing to their background. Better statistics are needed to better understand the dimensions of non-take-up. Those that exist are largely focused on developed

[8] See UNDP, "UNDP's social protection offer 2.0".

[9] See ILO, *Governance of Social Protection Systems: A Learning Journey – Module 3: Compliance and Enforcement of Legal Frameworks* (Geneva, 2024).

[10] See ILO, *World Social Protection Report 2020–22: Social Protection at the Crossroads – In Pursuit of a Better Future* (Geneva, 2021).

[11] See ILO, *World Social Protection Report 2024–26: Universal Social Protection for Climate Action and a Just Transition* (Geneva, 2024).

[12] Outcome of the panel discussion on challenges and good practices to realize the right to social security and to provide quality public services.

countries. Yet these estimates are crucial to monitoring and reporting on the effectiveness of social protection.[13]

15. The effectiveness and impact of social security systems is amplified when public services, including education, healthcare and health services, care and support services, adequate social housing, transportation and safe drinking water are embedded therein. Despite the importance of public services to ensure access to social protection and social security systems, public service delivery systems persistently operate in isolation. This has negatively impacted the overall effectiveness of social security systems, preventing potential synergies that could have resulted from connecting their respective systems of management and administration.[14] In many countries, social protection focuses on enhancing income security without due consideration of the availability, accessibility and quality of public services. There is a need to strengthen the linkages between social protection and public services through greater coordination both across sectors and across relevant levels of government. It is also essential that public services respond to gender-specific needs and eliminate the barriers that restrict access to services.

### Lack of social protection for particular groups

16. Despite some advancement, insufficient progress has been made in protecting vulnerable individuals and individuals belonging to marginalized groups, including people living in poverty, women, children, refugees and migrants, persons with disabilities, older persons, unemployed persons and those working in the informal sector. This reality is reflected in data according to which: (a) only 56.1 per cent of the labour force in the world is legally entitled to sickness benefits, leaving 4.1 billion working-aged persons unprotected; (b) only 38.9 per cent of people with severe disabilities receive a disability benefit, leaving 146 million persons with severe disabilities uncovered; (c) only 23.9 per cent of children are covered, leaving 1.8 billion unprotected; and (d) only 16.7 per cent of unemployed people receive unemployment benefits.[15] Social protection of older persons remains a challenge for particular groups, including women, workers engaged in precarious employment and migrant workers.

17. Gender gaps in global legal and effective coverage remain substantial. Social protection is lower among women (50.1 per cent in 2023 compared with 54.6 per cent for men). Only 36.4 per cent of mothers with newborns are covered by maternity benefits. Furthermore, working-age women's contributions to social security schemes (29.1 per cent) are lower than men's (40.9 per cent), driving a 5.4 percentage point gap in old-age pensions.[16] Disparities in social protection arise from unequal access to decent employment, the unequal division of unpaid care and household work, women's more limited access to employment and economic resources, and gender-specific risks throughout the life cycle. On average each day, women spend 2.5 times more hours on unpaid domestic and care work than men, and this disproportionate burden is amplified in lower-income households, contributing to poverty, inequality and precariousness, including by limiting labour market participation.[17] The most marginalized women – those who live in poverty, migrant women, women in informal work and women from minority groups – have the largest share of unpaid care work.[18] Furthermore, women are overrepresented in informal and vulnerable employment.[19]

18. It is estimated that more than 2 billion people are in informal employment, representing 57.8 per cent of the global work force (55.2 per cent of women and 59.6 per cent of men). However, the share of women in informal employment exceeds that of men in

[13] A/HRC/50/38, paras. 10–12.

[14] A/HRC/56/34, paras. 12 and 14.

[15] See ILO, *World Social Protection Report 2024–26*.

[16] See United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) and United Nations, Department of Economic and Social Affairs, *Progress on the Sustainable Development Goals: The Gender Snapshot 2024* (New York, 2024).

[17] See United Nations, "Sustainable Development Goal indicators", Goal 5.

[18] See UN-Women, "Care: a critical investment for gender equality and the rights of women and girls", statement for the International Day of Care and Support, 29 October 2024.

[19] See UN-Women, "Facts and figures: economic empowerment", 28 June 2024.

56 per cent of countries, especially in low- and lower-middle-income countries.[20] Most workers in the informal economy face serious gaps in accessing decent work, including a lack of social security. This often occurs due to their lack of coverage through contributory mechanisms. In practice, many informal workers do not have the capacity to pay contributions on a regular basis or they may not be covered by the applicable legislation. Furthermore, they also face difficulties in accessing targeted protection mechanisms owing to proxy means tests that may exclude them from coverage and that are based on criteria such as the ownership of assets, and programmes that target households with limited or no earning potential may exclude them as well.[21] Ensuring that workers in the informal economy benefit from social protection is essential not only for social reasons, but also for inclusive economic development.[22]

**Financing gaps**

19. The financing gaps for countries to attain universal coverage for social protection floors remains significant. In order to guarantee at least a basic level of social security through a social protection floor, low- and middle-income countries would need to invest an additional 3.3 per cent of their aggregate gross domestic product (GDP) per annum. This comprises 2.0 per cent of GDP for essential healthcare and 1.3 per cent of GDP for five social protection cash benefits (for children, persons with severe disabilities, mothers of newborns, older persons and unemployed persons). Low-income countries would need to invest an additional 52.3 per cent of their GDP to attain universal coverage for social protection floors. Current investments fall far short of what is needed to close gaps in the coverage, comprehensiveness and adequacy of social protection systems. At present, countries spend 12.9 per cent of their GDP on social protection (excluding health), with wide disparities among countries of different income levels (ranging from 16.2 per cent in high-income countries, to 8.5 per cent in upper-middle-income countries, 4.2 per cent in lower-middle-income countries and 0.8 per cent in low-income countries).[23]

20. Developing countries often encounter significant challenges in mobilizing sufficient funding for social protection through progressive income and wealth taxation and social security contributions, which are key sources for social protection. The growing burden of debt has become a major obstacle to development progress in many countries. The rise of interest rates since the pandemic has increased debt servicing costs, even for countries not taking on any additional debt. It is estimated that the average (or median) low-income country devotes between double and triple the share of revenue or expenditure to servicing interest payments compared with the average (or median) high-income country. This is crowding out the fiscal space needed for public investment, including in social protection.[24] The current global economic and financial architecture has proven unable to address these challenges. In the broader context of privatization of public goods and services, austerity measures put in place due to the lack of fiscal space have led to cuts in social protection expenditure, with dramatic affects for the enjoyment of the rights to social security and to an adequate standard of living. Scaled up international support and a reform of the international financial architecture will be required to enable countries, especially least developed countries, to make the necessary investments in this difficult global context.

## V. Social security systems anchored in human rights

21. As part of Member States' efforts to attain the Sustainable Development Goals, social security systems should be established and implemented according to human rights law and commitments and ILO social security standards. States should adopt a long-term vision for

[20] See ILO, *World Social Protection Report 2024–26.*

[21] See ILO, *Extending Social Security to Workers in the Informal Economy: Lessons from International Experience* (Geneva, 2019).

[22] See ILO, "Extending social protection coverage to informal economy workers: what workers' organizations need to know", policy brief, July 2022.

[23] See ILO, *World Social Protection Report 2024–26*.

[24] See UNDP, "The human cost of inaction: poverty, social protection and debt servicing, 2020–2023", UNDP global policy network brief, July 2023.

the progressive development of social protection systems. Strategies should employ human rights guardrails in order to align with the principles of good governance and sustainability. Furthermore, social security systems should be adequate, affordable, accessible and available to all. They should guarantee universal coverage and provide sufficient benefits for everyone, especially the most disadvantaged and marginalized groups, in order to guarantee them a decent standard of living, and cover all social risks and contingencies across people's life cycles.

22. Social security systems should be anchored in strong legislative and policy frameworks, ensuring coverage for all individuals in need of social protection without discrimination and stigma. The most effective systems are developed in a participatory manner through inclusive dialogue with relevant stakeholders, including beneficiaries. They should also include accountability mechanisms and provide effective remedies, including judicial and quasi-judicial remedies. In addition, social security systems should be equitably and sustainably financed. Investing in universal social protection systems, including social protection floors, is vital for ensuring universal coverage and providing adequate and comprehensive benefits and services. The provision of quality public services, as well as timely and accurate information, are essential to ensure that all eligible individuals can fully benefit from social protection.

## A. Development of legislative and policy frameworks in compliance with international standards

23. The right to social security should be recognized in national legal frameworks. Constitutional recognition is crucial as it provides a foundation for its effective implementation. For example, the constitutions of Colombia, Ecuador, Egypt and Guatemala recognize the right to social security.[25] The recognition of the right to social security in the constitution and the further incorporation of this right in national legislation is a key step towards the establishment and enforcement of a comprehensive social protection system. The adoption of comprehensive legal frameworks is essential to ensure coherence and coordination across different social security schemes (contributory and non-contributory) and programmes that are part of social protection systems. Legal frameworks should be continuously adapted and updated with a view to progressively ensuring universal social protection.

24. Social security systems should be accompanied by adequately funded long-term strategies and policies that explicitly recognize the right to social security and incorporate a systemic approach to its realization. The formulation and implementation of national social protection strategies and policies constitute the main tool for building and maintaining comprehensive, adequate and sustainable social security systems that protect people throughout their lives.[26] Such strategies and policies reflect Governments' objectives for developing social security systems, including social protection floors. They should include clear operational steps, such as timelines and sequencing, consideration of costs and expansion of fiscal space, and improvement of coordination within and across sectors. For example, Timor Leste adopted the National Strategy for Social Protection (2021–2030), the first policy document in this area developed in the country. The Strategy identifies three strategic objectives: reducing poverty; improving and expanding social protection for workers; and promoting institutional development. The Ministry of Social Solidarity and Inclusion is in the process of establishing a governance structure for the coordination and integration of the social protection sector to enable the effective implementation of the Strategy.

25. Social security systems cut across multiple policy areas, such as access to healthcare and unemployment protection, and involve various institutions, including ministries of health, labour, social welfare, agriculture, education and finance. It is therefore important for

[25] See Office of the United Nations High Commissioner for Human Rights (OHCHR), "Call for input, Human Rights Council resolution 52/11 on the question of the realization in all countries of economic, social and cultural rights", 15 January 2024.

[26] See ILO, "Reaching universal social protection", Social Protection Spotlight, November 2021.

all countries to create strong coordination and administrative structures for effective implementation across sectors and levels of government.[27] Examples from select countries offer promising practices with respect to strategies on social protection and measures to strengthen coordination across different sectors. In Jordan, the adoption of the National Social Protection Strategy 2019–2025, led to the establishment of two institutional bodies under the Ministry of Social Development to coordinate the implementation of the Strategy by different agencies. Furthermore, Nepal has introduced the Integrated National Social Protection Framework to ensure coherence and consistency among social protection programmes implemented by relevant ministries and agencies at different levels by strengthening the coordination and integration of relevant programmes. These examples highlight the need to provide institutional structures and ensure integration among relevant programmes implemented by different ministries and agencies at the national and provincial levels in order to achieve comprehensive social protection systems.

## B. Establishing social protection floors

26. As a step towards realizing the right to social security, nationally defined social protection floors should be established. The Committee on Economic, Social and Cultural Rights has noted that these floors must guarantee legal entitlements to individuals throughout the life cycle, with particular attention to the most vulnerable and disadvantaged, including children, older persons, persons with disabilities, informal workers and non-nationals.[28] In its Social Protection Floors Recommendation, 2012 (No. 202), ILO recommends that social protection floors should comprise basic social security guarantees that ensure, as a minimum, essential healthcare and basic income security at a level that allows people to live with dignity. Those guarantees can be materialized through transfers in cash and in-kind support, such as child benefits, income support benefits combined with employment guarantees for the working-age poor, tax-financed universal pensions for older persons and benefits for persons with disabilities. Furthermore, those guarantees represent the core obligation of States to ensure access to social security by providing a minimum level of benefits to all individuals and families. National strategies for establishing social protection floors may include a combination of measures – contributory and non-contributory, targeted and universal, and public and private – depending on the country's social, economic and political context.[29]

27. The experience of several developing countries demonstrates that all countries can afford social protection floors. As noted above, social protection floors constitute an effective tool for combating poverty. Investment in social protection floors before crises emerge can protect countries, communities and individuals against shocks irrespective of their scale.[30] Furthermore, the prioritization of investments in social protection systems, in particular in social protection floors, is central to delivering on the 2030 Agenda and leaving no one behind, in particular attaining Sustainable Development Goal targets 1.3 and 3.8.

## C. Achieving universal social protection through the extension of coverage, adequacy and comprehensiveness

28. There is a pressing need to close social protection gaps and make the necessary efforts to achieve universal social protection in all its dimensions. This includes ensuring full population coverage, adequacy of benefits and services, and comprehensiveness of risks covered.[31] The efforts towards the extension of social protection coverage are often framed as the establishment of a social protection floor. In other instances, efforts are focused on less

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[27] See ILO, Food and Agriculture Organization of the United Nations (FAO) and United Nations Children's Fund (UNICEF), *UN Collaboration on Social Protection: Reaching Consensus on How to Accelerate Social Protection Systems-Building* (Geneva, 2022).

[28] E/C.12/2015/1, para. 8.

[29] See A/HRC/28/35.

[30] See *World Social Report 2024: Social Development in Times of Converging Crises – A Call for Global Action* (United Nations publication, 2024).

[31] See ILO, FAO and UNICEF, *UN Collaboration on Social Protection.*

comprehensive objectives, such as the extension of coverage to specific groups. In order to achieve universal coverage, extension of coverage should be pursued through a combination of contributory (typically social insurance) and non-contributory (usually tax-financed) mechanisms. Investments, including in designing and reforming schemes, are essential for coverage extension, including enhancing comprehensiveness and increasing the adequacy of benefits.

29. The establishment of non-contributory schemes, such as universal schemes or targeted social assistance schemes, plays a key role in ensuring a basic level of protection, in particular for the most disadvantaged and marginalized groups, including children, women, older persons, persons with disabilities, informal workers, and non-nationals. These schemes are considered an essential component of any national defined social protection floor and essential to the achievement of universal coverage. Several countries provide examples of successful measures in this regard. For example, Mauritius has established a universal pension of approximately $200 per month provided to all citizens of the country aged 60 and above as long as they have resided in the country for 12 years since reaching 18 years of age. Kenya has established the Inua Jamii Senior Citizens’ Scheme, a tax-financed universal pension for all citizens aged 70 or above. This measure, implemented since 2018, shows the progress made by Kenya in transforming a targeted scheme into a universal scheme for older persons. Oman has reshaped its social protection system with the recent promulgation of the Social Protection Law (decree No. 52/2023), which is based on a life-cycle approach and provides universal child benefits, universal disability benefits and a universal old-age pension. In Mongolia, the tax-financed universal Child Money Programme provides a monthly benefit for all children under the age of 18.[32]

30. The extension of social security coverage to informal workers has taken two policy approaches: formalization, which primarily focuses on existing social protection mechanisms (e.g. social insurance) and prioritizes specific groups of workers; and a large-scale extension of non-contributory social protection mechanisms. For example, in 2021, the National Social Security Fund in Togo approved a social security programme specifically for workers in the informal economy, which integrated them into the general old-age pension scheme. In 2022, Jordan created, through the Jordanian Social Security Corporation, a special fund (Estidama Fund) to provide short-term income support and extended social security coverage to informal workers, including refugees and migrant workers. The Fund is expected to support the extension of social security coverage and the transition of 13,000 workers from the informal to the formal economy. The emergence of non-standard forms of employment, including in the context of the digital transformation of labour markets in highly advanced economies, makes it all the more urgent that States take the necessary measures to ensure that social security systems provide universal social protection for all workers in all types of employment.

31. A number of country experiences have shown that policies and strategies are successful if they reflect a comprehensive vision aimed at providing progressively higher levels of protection. This approach ensures the coverage of a broader range of risks and enables all individuals to maintain and improve their standard of living, even when impacted by economic or social shocks or natural disasters. Switzerland, for example, has undertaken measures towards the establishment of a comprehensive social security system covering four major areas: health, disability, age and death. It has further improved the system for paid parental leave and is currently considering coverage for self-employed individuals. In Eritrea, the 1994 macro policy laid the foundation for a comprehensive national social security scheme aimed at providing basic social protection guarantees and eradicating poverty, with the introduction of pension schemes as a priority.[33] Eritrea has enacted laws on various aspects of social security, in line with the National Charter and the macro policy, which encompass a range of protections, including maternity leave, pensions, disability benefits and health coverage, marking a progressive expansion towards universal social security coverage.

32. There is a recognition of the importance of providing benefits at a level that ensures an adequate standard of living. This entails the adoption of specific mechanisms or pathways

[32] See OHCHR, “Call for input, Human rights Council resolution 52/11”.
[33] See https://alevationgroup.com/storage/2020/07/Eritrea-Macroeconomics-Policy_-1994.pdf.

through which adequacy is defined, achieved and maintained (e.g. by setting benefit levels in relation to minimum consumer baskets, minimum wages, national subsistence levels or poverty lines, or with reference to benchmarks established in international standards). States should ensure that social security benefits are indexed to the cost of living so that they are established at levels that ensure an adequate standard of living for beneficiaries. In 2021, for example, Cambodia adopted a pension scheme for persons defined by the provisions of the Labour Law that was aimed at extending coverage and increasing the adequacy of benefits for retirees, to cover approximately 1.5 million people and provide better service delivery through digitalized services.

33. The Office of the United Nations High Commissioner for Human Rights (OHCHR) is undertaking several activities related to social protection, including budget analysis from a human rights perspective and ongoing analysis and advocacy. One example of OHCHR cooperation in this sector is the assessment carried out in Cambodia in 2023/24, focusing on the availability, accessibility and adequacy of social protection schemes for workers in the informal sector. The aim was to assist the Government in identifying ways to integrate informal workers into social protection schemes and to ensure affordability by defining in advance required contributions in line with its international human rights obligations. A part of the assessment related to the determination of the willingness of informal workers to contribute to a voluntary and contributory health social security scheme designed for self-employed individuals. The assessment was based on interviews of 452 informal sector workers conducted by OHCHR in April and May 2023. The survey revealed that 54 per cent of respondents were unwilling to contribute to health insurance, with 70 per cent of those respondents citing insufficient or irregular income as one of the reasons. The assessment also revealed that several factors, including income, family size and occupation, should be considered when determining the amount of a person's contribution for social protection schemes.[34] Furthermore, it revealed that awareness of existing social protection mechanisms was an important factor in enhancing their accessibility. OHCHR expects that the findings and recommendations of the assessment, including insights into the actual availability, accessibility, adequacy and affordability of social protection, will assist the Government in enhancing the effectiveness of its social security programmes, as part of operationalizing the human rights economy.

## D. Gender-sensitive social security systems

34. It is essential that social protection systems, including social protection floors be gender-sensitive and respond to gender-specific risks, vulnerabilities and constraints. These include women's limited access to resources, their disproportionate responsibility for unpaid care and domestic work, their exposure to gender-based violence and, where their agency is limited, their lack of access to decision-making.[35] Inclusive, gender-responsive social protection systems can play an important role in putting the Sustainable Development Goals back on track and preventing further reversals by alleviating poverty over the life course and providing women and children with sustainable routes out of poverty, strengthening women's resilience and addressing structural drivers of poverty, inequality and marginalization that affect women and children. There is also an urgent need to adapt social protection systems to respond better to gender-specific needs and vulnerabilities during systemic shocks and protracted crises. Furthermore, the necessary measures should be taken to extend social protection to women in the informal economy and address unpaid care demands.[36]

35. Comprehensive care and support systems that combine social transfers, care and support services and that regulate care service quality and the working conditions of paid care workers should be a pillar of social protection systems.[37] These systems should be gender-, disability- and age-responsive and fully respect the human rights of both paid and

34 A/HRC/57/78, paras. 19 and 20.
35 See UN-Women, "Addressing violence against women through social protection", policy brief No. 26.
36 See A/79/111.
37 Ibid.

unpaid caregivers as well as the rights of receivers of care and support.[38] To achieve this, there is a need to foster a common understanding of support and care systems and recognize the economic and social value of care work. Care and support systems are a key lever for sustainable development, social justice and an inclusive society that leaves no one behind.

## E. Adequately financed social security

36. It is urgent that existent financial gaps be filled and the necessary mobilization of resources ensured in order to establish universal social protection systems that include social protection floors and provide adequate protection for everyone throughout the life cycle. Furthermore, the prioritization of investments in social protection floors is key for delivering on the promise of the 2030 Agenda. Although there is no one-size-fits-all approach for expanding fiscal space for social protection, there is a spectrum of strategies that countries can use to create and extend fiscal space for social protection. States should reallocate existing public expenditure towards social spending. States should also consider reinforcing progressive taxation and improve tax administration and collection efforts to broaden the tax base and prevent tax evasion and avoidance. Furthermore, efforts aimed at extending social security financing by increasing contributory revenues should ensure that social security contributions are collected in a manner that avoids hardship to persons of small means and takes into consideration the economic situation of beneficiaries.[39]

37. International support is critical for accelerating progress in social protection coverage in those countries that lack fiscal and economic capacity, particularly low-income countries with marked underinvestment in social protection. The option to increase external funding for social security includes official development assistance (ODA). Given the financing gap of low-income countries, the ODA directed to those countries would need to be significantly increased and fully allocated to social protection. If all donors could meet the ODA target of 0.7 per cent of gross national income, the ability of many countries to finance their human development, including social protection, would be radically transformed.[40] Furthermore, it is necessary to advance the efforts aimed at restructuring the international debt system, given the growing number of countries facing debt crises and the consequent impact on the human right to social security. The initiatives undertaken in this regard should follow principles such as the timely and equal participation of private creditors and other relevant stakeholders in debt restructuring, for countries to secure the necessary debt relief or “haircuts” needed to enable them to meet their obligation to realize the right to social security. Furthermore, reforms of existing frameworks for debt sustainability and credit risk assessment should reflect a country’s Sustainable Development Goal financing needs by incorporating fiscal space for investments in the Goals (changing from a system that prioritizes payments to external creditors to a system in which priority is given to social protection obligations).[41] In line with the efforts undertaken to reform the international financial architecture, the General Assembly has initiated a process that should lead to the adoption of a United Nations framework convention on international tax cooperation, and its objectives should be guided by and aligned with States’ obligations under international law.[42]

38. The United Nations system will continue to work with Member States to identify resources to invest in their social protection systems, where needed, including by ring-fencing economic, social and cultural rights from creditors and establishing spending targets as a percentage of GDP, reallocating public expenditure, using proven techniques to combat corruption and illicit financial flows, deploying progressive fiscal policies and increasing

[38] See OHCHR, “Human Rights 75 – time to transform care and support systems”, statement by the United Nations High Commissioner for Human Rights, 7 February 2023. Available at https://www.ohchr.org/en/statements-and-speeches/2023/02/human-rights-75-time-transform-care-and-support-systems.

[39] See ILO, “Financing gap for universal social protection: global, regional and national estimates and strategies for creating fiscal space”, ILO working paper No. 113, April 2024.

[40] A/75/982, para. 28.

[41] See United Nations, “Our Common Agenda: reforms to the international financial architecture, policy brief No. 6, May 2023, and A/HRC/57/33.

[42] General Assembly resolution 78/230.

budget transparency, participation and accountability. For example, in Mozambique, the Government increased a budget allocated to non-contributory social protection programmes by 42.6 per cent (more than MZN 2 billion, or $31.3 million) from MZN 4.7 billion in 2022 to MZN 6.8 billion in 2023 through an International Monetary Fund Extended Credit Facility programme. In the framework of the negotiations on the programme, ILO provided technical advice and advocacy for social protection extension in line with international standards. As a result, social protection was given special attention in the agreement reached.[43]

39. There are also examples of support provided in relation to the regular evaluation of budget allocations to assess whether resources are being used in progressively achieving the right to social security. For example, OHCHR supported the Sudan, before the current conflict, in preparing a human rights budget analysis and a preliminary costing of the minimum essential level of social protection for women tea vendors. It included a human rights impact assessment of reduced income due to the COVID-19 pandemic and other factors, including austerity measures, on the livelihoods of disadvantaged and marginalized groups. The human rights impact assessment and the budget analysis enabled the authorities to identify the specific needs of individuals belonging to vulnerable groups and consequently to design targeted social protection programmes for them. In Ukraine, OHCHR conducted a human rights analysis of local government budgets – budget allocation and expenditure – related to social protection and built the capacity of the human rights monitoring mission in Ukraine to assist local authorities in integrating a human rights-based approach into the budgeting process. The project contributed to the development of methodologies to operationalize the protection of economic, social and cultural rights, in particular the right to social security.

40. OHCHR has joined the ILO Global Coalition for Social Justice and actively supports ILO efforts to strengthen international financial mechanisms through the establishment of a global fund for social protection or an equivalent mechanism, which could support countries in increasing levels of funding. Furthermore, efforts to create a human rights economy – a fairer and more sustainable global economy – are needed to provide liquidity to countries that are highly vulnerable to debt to increase their fiscal space to measurably and progressively realize the right to social security.

# VI. Conclusions

41. Social protection contributes to stability and development in the face of multiple crises by contributing to the provision of a basic income and by increasing access to opportunities and resources that enable Governments to respond effectively to those challenges. Although efforts have been made to extend the coverage of social protection, they have not proven to be sufficient to ensure social protection for all, particularly in low-income countries and for the most vulnerable and marginalized groups, including children, older persons, persons with disabilities, informal workers and non-nationals within countries. These gaps in social protection demonstrate the need for all States to make further efforts in compliance with their obligation to realize the right to social security. The establishment and implementation of a comprehensive social security system that respects human rights standards and principles are powerful tools to prevent and reduce poverty and inequalities. Such a system should be adequate, affordable and accessible and should guarantee universal coverage, especially for the most disadvantaged groups, and cover all social risks and contingencies throughout the life cycle. International development cooperation is vital to support the efforts of developing countries, especially low-income countries, where coverage rates have frequently stagnated at very low levels over the past years. International development cooperation should go hand in hand with a reform of the international financial architecture to further investment in social protection.

42. It is important to restate that the market economy will not invest in social protection for all, even though social protection produces multiple benefits, including inclusive economic development, which is critical to the realization of human rights and to making up for lost ground in achieving the Sustainable Development Goals by 2030. Member States,

[43] See https://www.social-protection.org/gimi/ResultAchieved.action?id=1320.

individually and through cooperation, need to address this gap. With the Pact for the Future, Member States have reaffirmed their commitment to establishing well-designed, sustainable and efficient social protection systems for all that are responsive to shocks and to improve universal access to social protection to eradicate poverty and reduce inequalities.[44] The forthcoming Second World Summit for Social Development provides an opportunity to reaffirm these commitments as part of an outcome that should encompass a social development approach and give momentum to the implementation of the 2030 Agenda.

# VII. Recommendations

43. **The Secretary-General recommends that States:**

(a) **Ratify the International Covenant on Economic, Social and Cultural Rights and the ILO Social Security (Minimum Standards) Convention, 1952 (No. 102), if they have not yet done so;**

(b) **Ensure that social security legislation complies with international human rights law and ILO social security standards and, when possible, integrate the human right to social security in their constitutions;**

(c) **Take measures to ensure universal coverage and provide sufficient and equitable protection for all, including persons belonging to the most disadvantaged and marginalized groups, low-income families, older persons, persons with disabilities, children and refugees, to ensure that they enjoy a decent standard of living;**

(d) **Establish a social protection floor to be progressively developed into a universal and comprehensive social security system;**

(e) **Ensure that social security benefits are adequate to provide beneficiaries with a decent standard of living, including by regularly reviewing the benefits and adjusting them to inflation;**

(f) **Conduct independent human rights impact assessments of the introduction and implementation of digital technology in social protection systems to ensure that the systems guarantee equality and non-discrimination;**

(g) **Take effective measures to ensure that all individuals who are eligible for social security benefits take up their benefits and enjoy their right to social security, including by streamlining administrative procedures, reducing unnecessary documentation requirements, sensitizing social security authorities about the human rights of beneficiaries of social security benefits and fighting against stigma and discrimination in access to social security systems;**

(h) **Adopt the necessary social insurance reforms in order to cover different categories of workers in the formal and informal economies and non-standard forms of employment and enable those workers to contribute to and benefit from social security schemes. Furthermore, States are encouraged to facilitate the transition of workers from the informal to the formal sector of the economy and to take into consideration the ILO Transition from the Informal to the Formal Economy Recommendation, 2015 (No. 204). The private sector and other relevant stakeholders should contribute to those efforts;**

(i) **Ensure that social security systems are gender-responsive and reach all women and girls in all their diversity, to protect their well-being and livelihoods and increase their resilience to social, economic and environmental shocks. States should also prioritize and invest in recognizing, redistributing and supporting the unpaid or underpaid work of caring and take concrete steps towards establishing support and care systems that are human rights-based, gender-responsive, disability-inclusive and age-sensitive, in line with Human Rights Council resolution 54/6;**

[44] General Assembly resolution 79/1, paras. 21 (b) and 25 (b).

(j) **Make efforts to increase the level of spending on social protection as a percentage of GDP, paying particular attention to disadvantaged and marginalized individuals. States should strengthen national tax authorities and review taxation and fiscal policies to ensure that they are efficient and mobilize national economic resources to close existing gaps and improve their redistributive effect, including by, for example, taking measures to combat illicit flows and cross-border tax evasion and avoidance, in particular by business enterprises operating or domiciled in their jurisdictions, as well as through the adoption and enforcement of due diligence mechanisms;**

(k) **Ensure that economic, social and cultural rights, including the right to social security, are treated as legal obligations and adequately financed. States should take adequate measures, in cooperation with international financial institutions and other creditors, to ensure that commitments arising from public debt, including debt servicing, do not impede their ability to meet their obligation to realize the right to social security and ensure that investments related to the right to social security are ring-fenced. Lending States or those States sitting on the decision-making bodies of international financial institutions should recognize the obligation of borrowing States to realize the right to social security and support them in meeting their obligations;**

(l) **Consider financing rights-based social protection programmes in the context of the ILO Global Accelerator on Jobs and Social Protection for Just Transitions, in line with the human rights obligation to mobilize the necessary resources both through domestic and international efforts for the realization of economic, social and cultural rights. In this regard, States should consider the establishment of an international financing mechanism for social protection that could mobilize and coordinate international financial assistance to support the development of universal social protection systems in the global South;**

(m) **Continue to support OHCHR in further strengthening its operational work on economic, social and cultural rights, in particular in the area of social protection, as part of its broader work on the human rights economy, to enable it to broaden and deepen its technical and capacity support to Member States at the national and regional levels in consultation with ILO to move towards universal social security schemes and systems;**

(n) **Take the opportunity of the Second World Summit for Social Development, to be held in 2025, to shape a socially sustainable development path towards a better future that responds to the challenges to the realization of economic, social and cultural rights, including the right to social security. The Summit outcome could be an update of the 1995 Copenhagen Declaration on Social Development, covering issues such as universal social security, and provide momentum towards achieving the Sustainable Development Goals.**