

Joint Statement: Principles for Financing Universal Social Protection

Summary

Universal social protection is an essential means to prevent and reduce poverty and inequality and is at core of the social contract that connects the state with the society, contributing to more inclusive, equitable, stable, and peaceful societies. With the ongoing economic effects of COVID-19, the unfolding cost of living crisis, and the ever-growing impacts of climate breakdown the need for social protection has never been greater. And yet large and entrenched coverage gaps remain, with a lack of available and accessible financing a major bottleneck in achieving universal social protection. In light of this challenge the USP2030 working group on financing has jointly agreed the following key principles to guide the international and national financing of social protection.

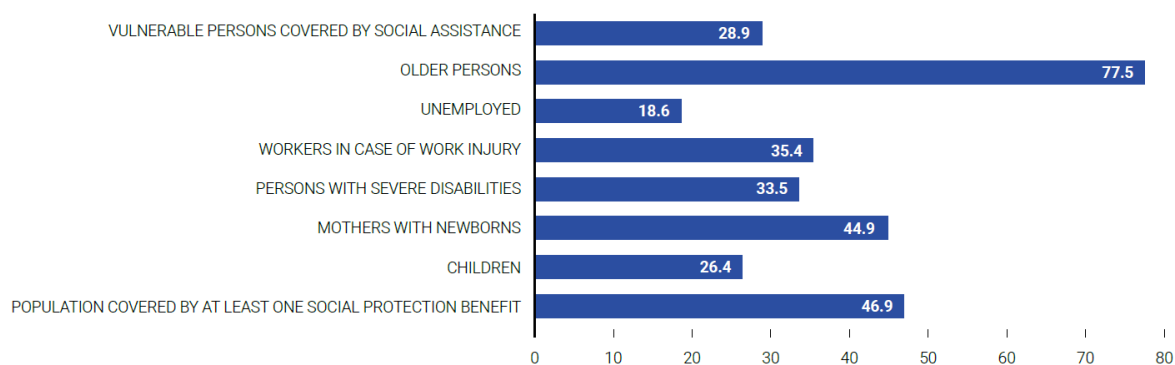
- I. **The financing of social protection should take a rights-based approach and be guided by international social security standards.** States have the obligation under international human rights treaties and international social security Conventions to progressively realize the universal right to social security, including to allocate maximum available resources to realize the right of all individuals to social security.
- II. **The State is the key actor for social protection financing and implementation with six key priorities outlined for domestic resource mobilization.** These include:
 - i. Assign greater priority to social spending within government budgets.
 - ii. Enhance the progressiveness and effectiveness of the tax system to increase tax revenue and ensure equity in financing efforts.
 - iii. Increase revenues from social insurance contributions by expanding coverage of social insurance schemes to previously uncovered workers.
 - iv. Improve the efficiency and transparency of public financing of social protection across all relevant levels and agencies of government and partners.
 - v. Ensure adequate provision of shock-responsive financing.
 - vi. Engage in inclusive social dialogue to determine the reforms and financing of the social protection system.
- III. **International resources should support the expansion of social protection systems in countries with limited fiscal space.** Given that closing financing gaps for social protection through domestic resources will not be possible in the short term for many countries, there needs to be increased international support, with a focus in the following areas:
 - i. Increased and better coordinated international financial support for social protection.
 - ii. Debt relief and restructuring.
 - iii. International tax reform to increase revenues.
 - iv. Coordinated international policy advice.

Context

Social protection systems are essential in order to protect individuals and families from risks across the life cycle as well as to reduce poverty and inequality and increase social cohesion. Social spending ensures the right to social protection is met and supports the realization of other rights. It is also an investment to stimulate domestic demand, build resilience against shocks, stabilize the economy during crises, support human capital attainment and productive employment, and to foster inclusive economic growth. Social protection can also support the transition from the informal to the formal economy in line with ILO Recommendation (No. 204) which can in turn further strengthen the financing base for social protection through tax revenues and social security contributions.

Considering the increase in global poverty spurred by the COVID-19-crisis, the subsequent ongoing drought conditions, and the spike in food prices, especially in low and middle-income countries, building a social protection floor has never been more urgent to avert significant long-term poverty impacts and a global failure of meeting the SDGs. Although social protection is an essential social investment and States have committed to developing at least a social protection floor, there are large variations in coverage across regions and populations. At the start of the pandemic only 47 per cent of the global population were covered by at least one social protection benefit (SDG indicator 1.3.1), with the remaining global population, an estimated 4.1 billion people, completely unprotected when the pandemic broke out.¹ The figure below shows the global coverage rates of different population groups.

Effective Coverage Social Protection



ILO (2021) World Social Protection Report

¹ ILO, 2020. World Social Protection Report 2020-22: Social protection at the crossroads – in pursuit of a better future (Geneva, ILO).

Coverage is often lowest amongst those who need it the most. For example, only 21 percent of the bottom quintile of earners in low-income countries are covered by social protection.² Persons in informal employment, representing over 60 per cent of the world's workers, face challenges in accessing social protection, while those performing unpaid care work are widely uncovered by social protection mechanisms, pushing carers (and particularly women) further into poverty.³

The COVID-19 pandemic has demonstrated the drastic consequences of high coverage gaps, lack of preparedness, and inadequate levels of support within many countries and regions, which has led to suffering and undermined social cohesion due to widening social and economic inequalities.⁴ Many governments did increase investment in social protection during the COVID-19 pandemic, however the evidence shows that many of these supports were temporary and insufficient and responses were highly uneven across countries.⁵

The large disparity in coverage of social protection is underpinned by widespread gaps in financing. While the global average of public expenditure on social protection (excluding health) is 12.9 per cent of GDP, developing countries invest significantly less: social protection expenditure is only 3.8 per cent of GDP in Africa, 4.6 per cent in the Arab States and 7.5 per cent in Asia and the Pacific, compared to 17.4 per cent in Europe and Central Asia and 16.6 per cent in the Americas.⁶ During the early phase of the pandemic, most of the government spending to mitigate the effects of the crisis has been in advanced economies, with a higher share being used to expand existing social protection schemes for workers and vulnerable households⁷.

Investment in social protection works synergistically with other social investments such as in health, education, and infrastructure development, by increasing productivity and enhancing income security. Low levels of investment in social protection can limit the long-term effectiveness of social expenditure in other policy areas.

The Global Accelerator on Jobs and Social Protection for Just Transitions, announced in September 2021, by the UN Secretary-General, has underlined the need for strengthening universal social protection financing at both the domestic and international levels to expand social protection to the more than 4 billion people who currently do not have access to any social protection benefits. It is estimated that an additional investment of 1.2 trillion USD is needed, annually, to expand social protection floors in low- and middle-income countries, social protection floors including the provision of universal health care and basic income security across the lifecycle.⁸

² Parekh, N, Bandiera, O. 2020. Do social assistance programs reach the poor? Micro-evidence from 123 countries. . IGC Growth Brief Series 023. London: International Growth Centre.

³ https://www.ilo.org/wcmsp5/groups/public/--dgreports/--dcomm/documents/publication/wcms_626831.pdf

⁴ Bierbaum, M., Schmitt, V. 2022. Investing more in universal social protection: Filling the financing gap through domestic resource mobilization and international support and coordination, ILO Working Paper 44 (Geneva, ILO).

⁵ <https://openknowledge.worldbank.org/bitstream/handle/10986/34802/Where-is-the-Money-Coming-From-Ten-Stylized-Facts-on-Financing-Social-Protection-Responses-to-COVID-19.pdf?sequence=5&isAllowed=y>

⁶ https://www.ilo.org/wcmsp5/groups/public/@dgreports/@dcomm/@publ/documents/publication/wcms_817572.pdf

⁷ ILO, ILO Monitor: COVID-19 and the World of Work , 5th Edition, June 2020.

⁸ United Nations (2021) Secretary-General's Policy Brief Investing in Jobs and Social Protection for Poverty Eradication and a Sustainable Recovery Durán-Valverde, F., Pacheco-Jiménez, J.F., Muzaffar, T., Elizondo-Barboza, H. 2020. Financing gaps in social protection Global estimates and strategies for developing countries in light of the COVID-19 crisis and beyond (Geneva, ILO)

In light of this challenge, the USP2030 Working Group on Financing Social Protection has been established and brings together a diverse group of members representing a number of key partners such as governments, UN bodies, Trade Unions, IFIs, and civil society organizations. This Working Group has identified a number of principles and recommendations, with the aim of informing national and international-level debates and decisions on social protection financing. While there are some areas where differences remain and which will require further discussions and analysis as we seek common ground, the USP2030 Working Group on Financing Social Protection stands together in calling for urgent engagement by the global community to address the financing gap towards realising the right to universal social protection with a focus on the following three areas.

1. Social protection financing should take a rights-based approach, guided by human rights instruments and principles, and international social security standards

The fundamental right to social security is enshrined in a number of human rights instruments including the Universal Declaration on Human Rights (1948) and the International Covenant on Economic, Social and Cultural Rights (1966) ratified by 171 countries.⁹ Financing of social protection should take a rights-based approach and be guided by international social security standards. States have the obligation under international human rights treaties and international social security Conventions to progressively realize the universal right to social security,¹⁰ including to allocate maximum available resources to realize the right of all individuals to social security (International Covenant on Economic, Social and Cultural Rights Article 2(1)). Further, the importance of financing social protection stands not only on social protection as a standalone right, but as social protection underpins the realization of other essential rights including those related to health, education, and an adequate standard of living as regards food, shelter, and clothing.

International Labour standards also provide an important framework for the design and implementation of social protection systems. The Recommendation No.202 recognizes 19 principles, which need to be considered together in order to guide countries in achieving sustainably financed universal and adequate social protection. Below are some of the key principles in relation to financing which enshrine essential rights in financing approaches and mechanisms¹¹:

- overall and primary responsibility of the State in extending social protection
- social inclusion, including of persons in the informal economy
- respect for the rights and dignity of people covered by the social security guarantees
- Non-discrimination, gender equality and responsiveness to special needs
- right to adequate and predictable benefits
- progressive realization of universal coverage, including by setting targets and time frames

⁹ Bierbaum, M., Schmitt, V. 2022. Investing better in universal social protection: Applying international social security standards in social protection policy and financing, ILO Working Paper 43 (Geneva, ILO).

¹⁰ ILO Social Security (minimum standards) Convention, 1952 (No.102) and Social Protection Floors Recommendation, 2012 (No.202). https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:C102 and Social Security (Minimum Standards) Convention, 1952 (No. 102) https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:C102

¹¹ ILO Social Protection Floors Recommendation, 2012 (No.202), article P 3.

- solidarity in financing in order to achieve an optimal balance between the responsibilities and interests among those who finance and benefit from social security schemes
- consideration of diversity of financing mechanisms and approaches
- transparent, accountable, and sound financial management and administration
- financial, fiscal, and economic sustainability with due regard to social justice and equity
- coherence with social, economic and employment policies
- tripartite participation with representative organizations of employers and workers, as well as other relevant and representative organizations of persons concerned
- national social protection financed primarily by national resources however if States have limited economic and fiscal capacity to implement these guarantees, international cooperation and support can be used to complement the States efforts to deliver social protection rights

In addition to these international instruments, 196 countries have endorsed the Sustainable Developments Goals which explicitly call for universal social protection floors and refer to financing issues at both domestic and international levels (see annex 1). Furthermore, in 2021, the International Labour Conference adopted a framework for action towards universal social protection systems.¹² The USP2030 Finance Group aims to facilitate discussions on how to operationalize these principles and identify the policy choices that underpin these principles.

2. Wherever possible social protection financing should primarily be based on domestic resource mobilization and spending

The State has the main duty to guarantee the right to universal social protection. This implies an obligation to design a solid and sustainable domestic financing base for a public universal social protection system, which is key to securing a social contract for societies. It is key that building the social protection system takes a holistic approach, ensuring both non-contributory floors and contributory schemes, as well as the mutual interactions that can occur between them. At the domestic level, there are various options for a progressive development of universal social protection systems. Opportunities to increase fiscal space exist in the majority of countries.

There are six overarching actions which the USP2030 Working Group on Financing Social Protection finds to be integral to domestic resource mobilization.

1. Assign greater priority to social spending within government budgets

- Take a holistic approach that considers both contributory and tax-financed schemes, as well as the mutual interactions that can occur between them.
- Ensure social protection floors, complemented with adequate and higher levels of social security, based on solidarity in financing and a fair division of contributions between employers and workers with consideration for the implications on the labour market.

¹² International Labour Conference – 109th Session, 2021 Resolution concerning the second recurrent discussion on social protection (social security) https://www.ilo.org/wcmsp5/groups/public/---ed_norm/---relconf/documents/meetingdocument/wcms_806099.pdf

- Ensure adequate and sustainable financing across all the schemes throughout the life cycle, in line with international standards.
- Consider reallocating public expenditures to social protection from other sectors with lower social impacts.

2. Enhance the progressiveness and effectiveness of the tax system to increase tax revenue and ensure equity in financing efforts

- Develop a progressive tax system that requires those with the capacity to pay more to do so, including through progressive income taxes, capital gains taxes, inheritance taxes, property taxes, and corporate taxes.
- Progressively reduce forms of taxation that are not affordable for households to pay. If feasible, rebalance the tax structure by increasing direct tax revenues.
- Carefully consider the overall impact of indirect taxes on poverty and vulnerability and consider introducing measures to protect the people on low and unstable incomes. For example, apply reduced VAT rates on basic necessities consumed primarily by people on low-incomes and invest in policies that address poverty and inequality through investment in social protection.
- Improve tax administration and collection efforts with a view to tackling illicit financial flows, evasion of social security contributions, and tax evasion. Develop incentive measures, tackle employment misclassification, increase labour and social security inspections, and when necessary, strengthen sanctions for non-compliance.
- Further broaden and diversify the financing base for social protection (e.g., carbon pricing and other environmentally related taxes to compensate the people on low and unstable incomes for the impact of climate change and other environmental harm, levies on natural resource exploitation, taxes on luxury goods, taxes on unhealthy activities or substances, base broadening measures such as reforming ineffective tax expenditures, bringing more taxpayers within the reach of the tax and SSC system, etc.).

3. Increase revenues from social insurance contributions by expanding coverage of social insurance schemes to previously uncovered workers

- In the short term there is potential to support the formalization of workers in the informal economy as well as extend coverage of social protection to informal workers. Ensuring access to non-contributory social protection floors can greatly help to close coverage gaps for informal workers. Efforts should moreover be made to support the integration of workers and enterprises with sufficient contributory capacity into social insurance and tax systems, which can further strengthen the financing base for social protection.
- Efforts to expand social insurance to informal workers can be strengthened by analysing specific employment sectors and developing sector-specific strategies to establish the contributory capacities and appropriate systems. A range of issues can emerge in this process that need full consideration including exclusions from legal coverage, lack of information or trust, benefits not aligned with workers' needs, burdensome contribution rates and procedures, and a lack of enforcement.¹³
- In economies with high rates of informal employment there are likely to be a significant number of workers who will not be able to be readily included in formal social insurance

¹³ <https://www.social-protection.org/gimi/RessourcePDF.action?id=55728>

mechanisms even with some level of government subsidy to social contributions. Here longer-term strategies taking into account the changing needs of workers according to their status in employment – they might move between the formal and informal sector - are needed.

Extension of non-contributory social protection to these workers is essential, especially to particularly vulnerable populations, to support improved human capital accumulation as well as risk mitigation, to encourage their capacity to seek better employment opportunities and to enhance formalization. Such approaches should be complemented with social and labour market policies which increase opportunities in formal sectors.

- Facilitate formalization in line with ILO Recommendation (No. 204) considering economic structures and the specific situation of micro-, small and medium size enterprises.
 - Assess the feasibility of adapting the frequency of contributions and collection mechanisms and subsidizing social contributions through government revenues (covering partially or fully the share of the employers' contributions), to cater for those with volatile earnings, thereby bringing additional revenues into social insurance systems, reducing the pressure on tax-funded schemes and providing higher levels of protection. The financial capacity of informal workers must be considered when setting the rate and frequency of contributions.
 - Combine contributory and general revenue-financed social protection to cover informal workers transitioning towards the formal economy and thereby gradually expanding social insurance to these workers for example via presumptive tax regimes.
 - Improve coordination between social protection, employment, and business registration measures, as well as the combination of removing administrative barriers, providing positive incentives, and implementing sanctions for non-compliance, taking into account the specific situation of micro-, small and medium-size enterprises.
- Build effective, inclusive, interoperable, and accountable institutional structures for the delivery of social insurance (e.g., registration, record of contributions, efficient payment delivery system etc.)
- Take measures to promote decent, formal, and productive employment and support the inclusion of under-represented or marginalized groups in the labour market, with a view of reducing social exclusion as well as broadening the financing base for social protection.

4. Improve the efficiency and transparency of public financing of social protection across all relevant levels and agencies of government and partners

- Implement coordination mechanisms at the policy and programme level between all the agencies, ministries and delivery partners who make up the social protection system to ensure the system is effective, efficient, and coordinated with other social and public service provision.
- Assess the effectiveness of resource allocation for social protection across the budget cycle, by carrying out public expenditure and funding flow analyses, that are gender-responsive and disability-inclusive, to ascertain the effectiveness of resource allocation while minimizing exclusion errors.
- Ensure there is strong, effective, and transparent governance and administration of social protection systems by building accessible and well-supported accountability and compliance mechanisms (e.g., grievance redressal systems, public reporting obligations), including sound

financial management and measures to prevent corruption and fraud. Implement mechanisms based on tripartite participation with representative organizations of employers and workers, as well as other relevant and representative organizations of persons concerned.

- Regularly monitor sustainability and adequacy of the social protection benefits and funding, including through actuarial valuations.
- While understanding that different programmes are addressing different groups and vulnerabilities, reduce fragmentation of social protection schemes by reducing administrative complexity and duplication of schemes, simplifying access to support in order to reduce rates of non-take-up, increasing digitalisation in line with internationally agreed standards, and addressing gaps in provision especially for women, informal workers, and those working in global value chains and non-standard forms of work.

5. Ensure adequate provision of shock-responsive financing

- Prepare comprehensive risk financing instruments to cover costs from covariate shocks, which can include disaster risk financing strategies with appropriate risk financing instruments prepositioned and linked to responsive social protection programmes;
- Estimate expected costs, and if relevant, plan to set up contingency funds or disaster risk financing. Responses are more cost-efficient when relevant costs are sustained before rather than after the shock hits.

6. Engage in inclusive social dialogue to determine the reforms and financing of the social protection system

- Ensure that social protection gaps are identified, reform priorities determined, and financing options explored, with all stakeholders and social partners, including local civil society organizations, and organizations of informal workers (including unpaid care workers).

3. Increased international support to social protection will be essential as domestic resource mobilization grows. This will require increased investment and policy coherence

More investment in social protection is indispensable. While this should be primarily and ultimately funded from domestic resources, closing financing gaps for social protection through domestic resources will not be possible in the short term for many countries.¹⁴ USP2030 members, therefore, recognize that where necessary, international resources should support the expansion of social protection systems in countries with limited fiscal space, as well as the delivery of humanitarian cash transfers where national systems cannot be used.

International financial support towards social protection is currently very low compared to other areas of social spending such as health and education¹⁵; despite the central role social protection plays in supporting human, economic and social development. Support for social protection is

¹⁴ The cost of developing social protection floors in the world's poorest countries is estimated to be 78 billion USD, representing around 15% of the collective GDP and 45% of the tax revenues of LICs. See for reference ILO (2020) Financing Gaps in Social Protection

¹⁵ Between 2018-2020, an average share of allocatable aid going towards social protection was 1.6%, compared to 7.1% for education and 12% for health; calculations by Marcus Manuel, Senior Research Associate by ODI on the basis of OECD DAC CRS data (April 2022)

moreover often fragmented and supportive of small-scale and temporary cash transfer programmes, rather than assisting the development of comprehensive, rights-based, nationally defined social protection systems.

Strengthening the mobilization and coordination of additional Official Development Assistance (ODA), would support the development of such systems. The Global Accelerator on Jobs and Social Protection for Just Transitions, including a financing mechanism such as a Global Social Protection Fund, could increase the level of international resources for social protection investment and support countries to enhance efforts to mobilize domestic resources to close existing financing gaps. This section outlines four key action areas for international financing of social protection.

1. Increased better and coordinated international financial support for social protection

- Increase the level of ODA that is allocated to social protection
- Further explore new international financing mechanisms to mobilize and coordinate international financial support to social protection in a long-term manner, such as a Global Social Protection Fund. Such a mechanism should focus on both increasing the overall amount of financing available for social protection as well as ensuring its governance and decision-making is inclusive and efficient, and can enable all countries to contribute, all to benefit, all to decide.
- Complement international financial support with technical assistance for planning or implementing social protection reforms, as well as for the mobilization of domestic resources if requested by the State involved.

2. Debt relief and restructuring

- As a result of the COVID-19 pandemic external debt stocks of developing countries reached US\$11.1 trillion, their highest level on record, more than twice their value of US\$4.1 trillion registered in 2009, and nearly fivefold their level of US\$2.1 trillion in 2000.¹⁶
- Extend debt relief, as well as renegotiate debt and support debt conversions, to avoid unsustainable debt burdens that constrain countries' capacities to invest in social protection.
- Allocate more resources to the Special Drawing Rights mechanism, and consider reforms to the quota system that determines allocation of SDRs to ensure lowest income countries receive more resources through this mechanism.

3. International tax reform to increase revenues

- Increase efforts to combat corporate tax evasion and avoidance at the international level by setting minimum tax rates and combating abusive tax strategies such as 'base erosion and profit-shifting' which are employed by companies to shift profits from high- to low-tax regimes.
- Increase efforts to tackle tax evasion by individuals who hold their wealth offshore without declaring their income to the tax administration of the jurisdiction where they are resident for tax purposes, including through the Automatic Exchange of Financial Account Information between tax administrations.

¹⁶<https://sdgpulse.unctad.org/debt-sustainability/>

4. Coordinated international policy advice

- Strengthen the coordination of international policy advice on social protection financing to ensure greater consistency with international frameworks and internationally agreed social protection standards and objectives, and in particular, refrain from advising or requiring governments to reduce the adequacy or coverage of social protection as part of strategies for financial sustainability.

Conclusion

There is a very large financing gap for social protection that demands urgent attention and collaboration; the USP2030 Working Group on Financing Social Protection aims to facilitate this collective effort. Universal social protection is an essential means to prevent and reduce poverty and inequality as well as to support individuals and communities to deal with life cycle risks, and co-variate shocks and crises. It is at the core of the social contract that connects the state with the society, and contributes to a more inclusive, equitable, stable, and peaceful society. Therefore, closing this financing gap should be a priority for all countries and for the international community as a whole. This will require a combination of approaches at various levels, in line with international labour and human rights standards and commitments that governments have made as part of the 2030 Agenda for Sustainable Development.

Many governments will need to progressively broaden the tax base and make spending choices that prioritize the development of social protection systems. This can be done only if social protection policies are developed and implemented in integration with policies for decent employment and formalization. Defining social protection extension priorities and the financing strategies that will underpin them must be done in broad consultation with social partners and local civil society organizations, including of informal workers, which will be crucial to ensure broad public support and buy-in of reforms.

In addition, international actors need to urgently increase their support for low- and middle-income countries, including those in humanitarian and fragile settings, to expand social protection systems through increased and sustained financing. As well as this increased financial support, further capacity development in public finance management, in line with international social security principles is important. Exchange of best practices and South-South cooperation should also be fostered. This increased international support is essential due to greater social needs, growing fiscal constraints, and the fact that most measures to expand fiscal space at the domestic level are medium- to long-term initiatives, rendering international support essential in the short-term.

About the USP2030 Financing Working Group

USP2030 is a global partnership for universal social protection to achieve the sustainable development goals. The USP2030 Working Group on Financing was established to facilitate dialogue and the development of shared policy priorities among a diverse range of actors working in the area of social protection financing. This responds to the increased need to address the financing gap to achieve universal social protection, including as outlined in The Global Accelerator for Jobs and Social Protection on Just Transitions, announced in September 2021, by the UN Secretary-General. In 2020, for example, the gap in financing to achieve social protection floors in low- and middle-income countries is estimated to be 1.2 trillion USD or 3.8 per cent of their GDP. In line with this increased need and focus on financing, the Working Group, open to all partners of USP2030, brings together diverse perspectives to share knowledge and experience, reach and share areas of consensus, and bring focus to areas where continued dialogue is needed. If you are interested in joining the USP2030 partnership or the financing working group please contact financing@usp2030.org.

Annex 1: International Human Rights Instruments on social protection financing

International Covenant on Economic, Social and Cultural Right	Guarantees the right to social security including social insurance. The principle of solidarity in financing is reflected in how the Committee on Economic, Social and Cultural rights approach the duty of all States to allocate maximum available resources to realize the right of all individuals to social security (Article 2(1)).
Convention on the Rights of the Child (CRC) CRC Art 4/GC19	Requires States to allocate maximum available resources to ensure the economic, social, and cultural rights of children are met,
Convention on the Rights of the Child (CRC) CRC Art 4/GC19	Relate to the role of international cooperation in supporting financing for social protection
Convention on the Elimination of All Forms of Discrimination against Women (CEDAW)	Instructing governments to adopt appropriate measures like social benefits during maternity leave (Article 11) and ensuring that women in rural areas are included ¹⁷
Convention on the Rights of Persons with Disabilities (CRPD)	Requiring all State parties to recognize the right of persons with disabilities to social security without discrimination on the basis of ability (Article 28 ¹⁸)
ILO Social Protection Floors Recommendation (No. 202)	Art 11(1) Members should consider using a variety of different methods to mobilize the necessary resources to ensure financial, fiscal and economic sustainability of national social protection floors, taking into account the contributory capacities of different population groups. Such methods may include, individually or in combination, effective enforcement of tax and contribution obligations, reprioritizing expenditure, or a broader and sufficiently progressive revenue base. Art. 12 National social protection floors should be financed by national resources. Members whose economic and fiscal capacities are insufficient to implement the guarantees may seek international cooperation and support that complement their own efforts.
ILO Social Security (Minimum Standards) Convention (No. 102)	Art. 71(1). The cost of the benefits provided in compliance with this Convention and the cost of the administration of such benefits shall be borne collectively by way of insurance contributions or taxation or both in a manner which avoids hardship to persons of small means and takes into account the economic situation of the Member and of the classes of persons protected. Art. 71(3) The Member shall accept general responsibility for the due provision of the benefits provided in compliance with this Convention, and shall take all measures required for this purpose; it shall ensure, where appropriate, that the necessary actuarial studies and calculations concerning financial equilibrium are made periodically and, in any event, prior to any change in benefits, the rate of insurance contributions, or the taxes allocated to covering the contingencies in question.
SDG 1.a.2	References the proportion of Government expenditure that is allocated to social protection and other public services such as health, housing, and education.
SDG 17.2.	Relate to the role of international cooperation in supporting financing for social protection
SDG 1.b.1	The proportion of government spending towards health and education and direct transfers which directly benefit the monetary poor
The Addis Ababa Action Agenda	Highlights the importance of social protection for all, including social protection floors. In paragraph 12, it encourages countries to consider setting nationally appropriate spending targets for quality investments in essential public services for all.

¹⁷ UN General Assembly *Convention on the Elimination of All Forms of Discrimination against Women (CEDAW)*, Article 11, 1979

¹⁸ UN General Assembly *Convention on the Rights of Persons with Disabilities (CRPD)*, Article 28, 2006