



Sustainable Social Protection Systems: Existing and new challenges

February 2023



A powerful
and balanced
voice for business

Table of contents

| | |
|---|-----------|
| Introduction | 4 |
| 1. Social Protection Floors | 5 |
| 2. The current state of social protection around the world | 6 |
| 3. Promoting sustainability and inclusion | 9 |
| 4. Structural challenges: Pensions | 11 |
| 5. Modern challenges: Digitisation and platform economies | 12 |
| 6. Innovative experiences | 14 |
| Belgium | 14 |
| Costa Rica | 15 |
| Indonesia | 17 |
| Kyrgyzstan | 18 |
| South Africa | 19 |
| Conclusions | 21 |
| References | 24 |

This publication was produced with the financial support of the European Union. Its contents are the sole responsibility of the International Organisation of Employers (IOE) and do not necessarily reflect the views of the European Union.



**Co-funded by
the European Union**

Introduction

Sustainable social protection systems are at the forefront of the global debate. While this has been true for decades, its relevance has increased due to changes in demography, climate change, global economic shocks, the recent Covid-19 pandemic and the emergence of new technologies and forms of work. The International Organisation of Employers (IOE) is an active participant in global debates and has contributed to the design of objectives and strategies for the improvement of social protection systems. This document seeks to inform that debate and contribute with examples and good practices.

Expanding coverage and improving social protection systems can foster inclusion, productivity, and economic development. But for this to happen, social protection expansion can only be achieved progressively to secure sustainability. Economic and social realities vary greatly from country to country, and thus, there is no one-plan-fits-all solution. When designing a reform, it is key to consider the macroeconomic situation, the strength of the labour market, and the degree of government fiscal space. Without acknowledging limitations and opportunities, countries risk negatively affecting labour markets, employment, formalisation, and economic development. Social protection is an integral component of the economy and the labour market. As such, governments need to evaluate the efficiency of the revenue system and spending mechanisms to promote inclusion and growth.

Social protection is key for the productive transformation of the economy, especially the structural shifts to higher productivity activities. It works toward the inclusion of people in vulnerable situations, including women, migrants, people with disabilities, youth, and the elderly. Enhancing labour supply, strengthening and stabilising aggregate demand, and improving the allocation of labour also depend on a strong social protection system. In designing this policies support, countries need to avoid poverty traps and policies that incentivise informality. Lack of registration stands as a barrier to social protection expansion as it narrows the tax base, affects revenues, and reduces fiscal space. Transitioning from informality to the formal economy is one of the most desirable ways to increase the fiscal space and allow further steps towards universal coverage.

This document is intended for members of the IOE members, to summarise the global state of social protection and present the future challenges and opportunities from the standpoint of employers. The first section describes the Social Protection Floors (SPF), which are part of the International Labour Organization's (ILO) work on the promotion of social protection around the world. This is followed by a description of the state of global social protection benefits and spending, highlighting the impact of Covid-19 and the remaining coverage gaps. Section 3 discusses opportunities and limitations for increasing investment in social protection and emphasises the problem of the informal economy. Section 4 focuses on pensions, which represent a structural challenge to sustainable SPF. Section 5 looks into the new challenges that digitisation and the gig economy present to the current systems and explores the current debates on how to address this issue. Finally, Section 6 reviews innovative experiences around the world that can work as blueprints for other countries.

IOE thanks its member federations and the International Federation of Pension Fund Administrators (FIAP) who contributed to the preparation of this paper.

1. Social Protection Floors

Social Protection Floors are basic social security guarantees that seek to ensure minimum access to essential health care, income security, and goods and services over the life cycle of a person. The ultimate objective of the floors is to alleviate poverty, vulnerability, and social exclusion. The SPF include four social security guarantees: Access to essential health care, including maternity care; basic income security for children; basic income security for persons of active age who are unable to earn sufficient income, particularly in cases of sickness, unemployment, maternity, and disability; and basic income security or pensions for older persons.

It is the IOE position that SPF are more relevant than ever, and that developing comprehensive social protection systems requires strategies and policies that put sustainability at the forefront. A social protection system needs to enable and promote a growing economy and the creation of decent jobs, as this is an underlying condition for sustainability. While most countries share the goal of universal social protection, the path and speed required for that goal will be different in every case. Given that premise, the achievement of adequate coverage must reflect the social characteristics and economic circumstances of each country.

Two international agreements showcase the importance of SPF. Firstly, ILO's Social Protection Floors Recommendation N° 202 invites the Member States to formulate nationally defined strategies through inclusive social dialogue and broad-based consultation. This mechanism favours the design of policies to close

coverage and adequacy gaps and give coherence and coordination to the system. It provides a policy vision on how to attain universal floors through a comprehensive social security system and progressively achieve higher levels of protection.ⁱ Secondly, United Nations Sustainable Development Goals (SDGs), adopted in 2015, encourage countries to implement universal social protection systems for reducing and preventing poverty.ⁱⁱ The SDGs promote integrated and transformative policies to tackle development challenges, among which SDG 1.3 promotes the implementation of nationally appropriate social protection systems.ⁱⁱⁱ

SPF are an important investment that can foster growth if done responsibly and sustainably. Strengthening social safety nets to reduce income inequality through social assistance spending and active labour market policies has shown to have a positive impact on growth and income distribution.^{iv} Investing in people is an



It is the IOE position that SPF are more relevant than ever, and that developing comprehensive social protection systems requires strategies and policies that put sustainability at the forefront. A social protection system needs to enable and promote a growing economy and the creation of decent jobs, as this is an underlying condition for sustainability.

investment in productivity, and thus a development pathway. Developed countries with high productivity invested in the early stages of their development, and OECD countries with higher productivity are those with higher social expenditure per capita. In developing countries, fiscal space is a limitation for extending SPF. Social investments do not need to displace other productive investments but must generate a positive reinforcing dynamic. Fiscal deficits can hinder growth, so social protection floors must be developed progressively as more fiscal space is made available.^v

Adequate and sustainable social protection systems require coordination with employment policies. On the one hand, informality is the main barrier to closing the coverage gap. The formal economy is the main source of financing for social protection, so it is necessary to increase the fiscal space that will allow further steps towards universal coverage. On the other hand, it is necessary to consider traditional elements of the labour market that put pressure on the social security systems (e.g. ageing population, youth unemployment, informality, etc.) as well as the transformation the world of work is facing. New and diverse forms of work, digitalisation, and new business models should be addressed not only as challenges but as opportunities to boost entrepreneurship, facilitate work transitions, foster economic growth, and expand social protection.

2. The current state of social protection around the world

There is a long path ahead if countries want to achieve the goal of universal coverage. Firstly, current expenditure is insufficient to guarantee national SPF. Especially in low-income countries, the financing gap stands as the main challenge. Closing this gap requires increasing the domestic fiscal space which, if not done progressively and sustainably, could stagnate growth and inclusion. Secondly, long-standing and emerging challenges such as demographic transformation, informality, migration, and new employment realities (i.e. digitization and new forms of work) require the adaptability of the social protection policies to provide protections that are designed to contemporary needs.



Social protection spending before the Covid-19 pandemic represented an average of 12.9% of GDP globally. Averages, however, hide the significant heterogeneities in the system.

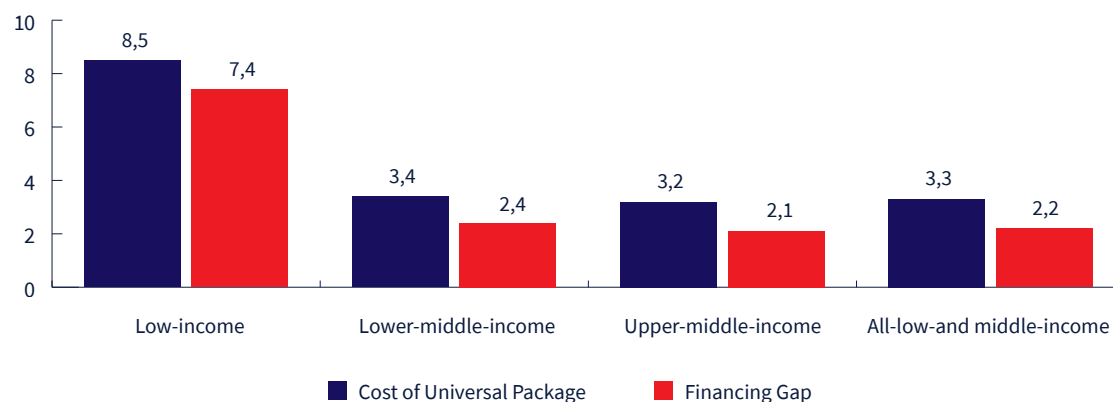
Social protection spending before the Covid-19 pandemic represented an average of 12.9% of GDP globally. Averages, however, hide the significant heterogeneities in the system: high-income countries spend an average of 16.4% of GDP, twice as much as upper-middle-income countries, six-time as much as lower-middle-income countries, and 15 times as much as low-income countries^{vi}. The heterogeneity is also present across benefits. According to the ILO database,

almost 55% of the global spending goes to old-age benefits while family and children spending account for 9%, sickness and disability 4.6%, and social exclusion 3.2%. The remaining spending goes to survivors' benefits (3.2%), housing (2.7%), unemployment benefits (1.5%), and unclassified programmes (20%).^{vii}

With that level of spending, the cost of providing universal social protection in low- and middle-income countries for the four social protection areas (children, maternity, disability, and old age) was estimated at US\$ 1,040.8 billion. Out of this total, 72.8% account for upper-middle-income countries, with lower-middle-income and low-income countries accounting for 23.2% and 4% respectively. Analysed by benefit type, old age benefits would take up 55.2% of the spending, while the remainder of the cost will be distributed across disability (18.9%), children (17%), and maternity (4.1%).^{viii}

Figure 1 shows the estimated cost of a four-area social protection universal coverage and the estimated financing gap for 2020 (pre-pandemic). The total cost of providing the four social protection benefits to all potential beneficiaries in low- and middle-income countries is 3.3% of GDP, and the financing gap is estimated at 2.2%. This aggregated number varies greatly across different income realities. The cost of social protection benefits is 8.5 % of GDP for low-income countries, 3.4% for lower-middle-income countries, and 3.2% for upper-middle-income countries. The gap, on the other hand, is 7.4% of GDP for low-income countries, 2.4% for lower-middle-income countries, and 2.1% for upper-middle-income. If health coverage is factored into the analysis, the financing gap becomes significantly greater. The gap rises to 15.9% of GDP for low-income countries, 5.1% for lower-middle-income countries, and 3.1% for upper-middle-income.^{ix}

Figure 1 - Cost of a universal package of four social protection benefits and financing gap in 2020, as a percentage of GDP



Source: Durán-Valverde et.al. (2020) Op. Cit. based on World Social Protection Database 2020 and Stenberg et al. (2017) using WHO methodologies and databases (2017).

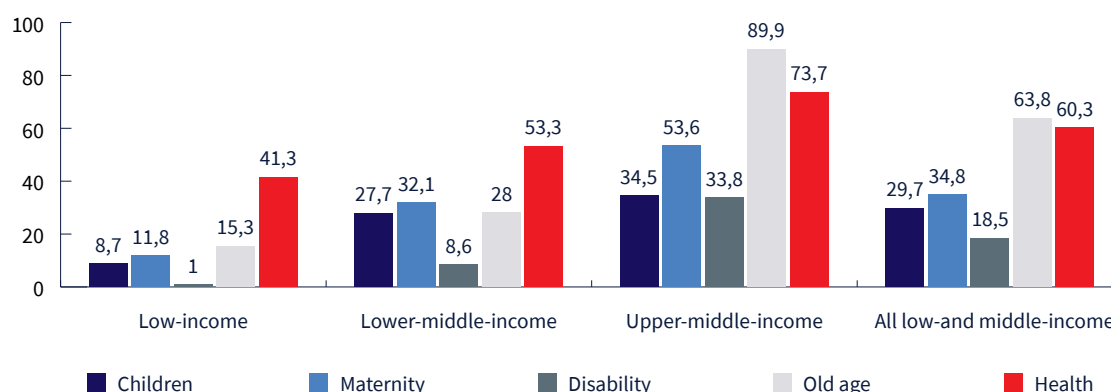
Social protection faced a critical juncture in 2020 with the emergence of the Covid-19 global pandemic. This unprecedented circumstance was a turning point for SPF, as it brought to the forefront the importance of adequate protection and the role it plays in economic recovery. Countries worldwide responded to the crisis through policies aimed at ensuring access to healthcare, protecting jobs, and guaranteeing minimum income. For this, they had to either extend the coverage of existing programmes or introduce new ones to fill gaps. The pandemic has shown that social protection varies from country to country and that coverage and benefits are diverse.

The latest research indicates that social protection policies cover approximately 1.55 billion people in low- and middle-income countries. These policies include benefits

for old age, maternity, children, and disability, and the basic income security benefit that covers a person's life cycle. However, significant differences in coverage exist across benefits. The highest coverage rate is found in old age benefits, which reach 63.8% of the potential population of these countries. In contrast, maternity, disability, and children benefits cover 34.8%, 18.5%, and 29.7% of the potential beneficiaries, respectively. When health care is considered, the total coverage increases by almost 6.6 billion people, reaching 58% of the population in low- and middle-income countries.^x

Coverage is heterogeneous across benefit types but also varies highly across countries (**Figure 2**). Old age benefit coverage is almost six times higher in upper-middle-income countries than in low-income ones. Maternity benefits coverage is 4.5 times higher in upper-middle-income countries, while the coverage for Children benefits is four times higher. In the case of disability, the difference is staggering, as low-income countries have almost no coverage. Finally, health benefits coverage is closer than the other benefits, but it is still almost twice as much in upper-middle-income countries than in low-income countries.^{xi}

Figure 2 - Coverage rates by social protection benefit area and country-income group (low- and middle-income countries), 2020



Source: Durán-Valverde et.al. (2020) based on World Social Protection Database 2019 and WHO 2017.

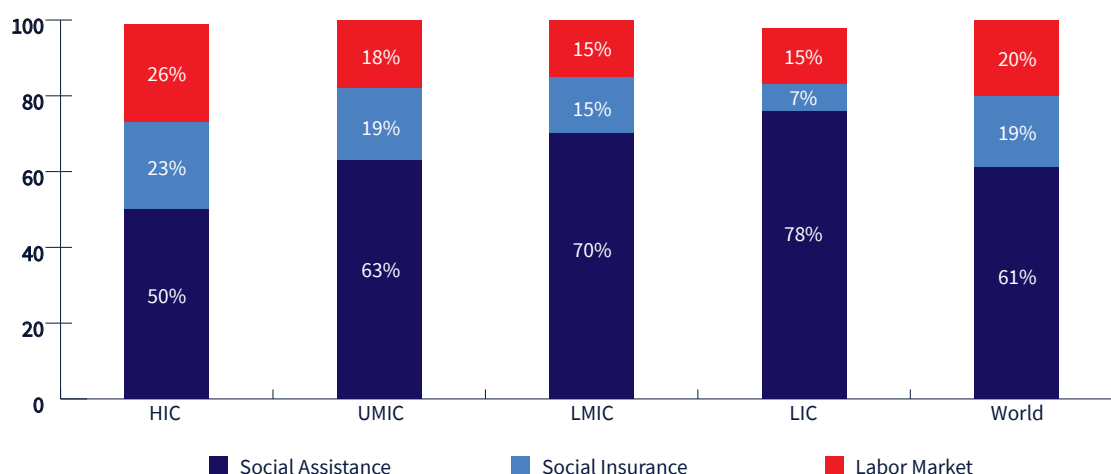
In this heterogeneous context, the COVID-19 pandemic forced the fast adaptation of countries to the new reality. On average, governments spent 2% of GDP on social protection during the pandemic. But inside this average, there are stark differences. High-income countries have spent 90 times more than low-income countries.^{xii} Fiscal packages of advanced economies cost an average of 27.8% of GDP, while emerging economies spent 6.7% of GDP and low-income economies an average of 1.8% of GDP.^{xiii}

While countries with extended social protection systems increased financing of statutory schemes, those with weaker social protection systems had to fill gaps by introducing new programs, extending and adjusting benefits, and adapting delivery mechanisms.^{xiv} Most of the enacted measures took the form of social assistance policies (61%), followed by supply-side labour market programmes (20%) and social insurance (19%). Social assistance actions were mostly cash transfer programmes and, to a lesser degree, in-kind transfers such as food assistance and school feeding. Labour

programmes took the form of wage subsidies, changes in labour market regulations, shorter work time arrangements, and activation policies -training and placement assistance- aimed at providing flexibility and maintaining income. Finally, social insurance responses were related to pension schemes, such as contributions waivers, early savings withdrawals, subsidies, and additional benefits.^{xv}

Figure 3 shows Covid-19 social protection measures by component across different income-country groups. High-income countries implemented a lower number of social assistance measures than the rest (50%) and put more emphasis on social insurance (23%) and labour market actions (26%). This reflects the high level of formality and, consequently, the higher coverage of social insurance policies. In lower-income countries, the number of social assistance actions increased, and the number of social insurance actions decreased. This is due to the large informal economies in these countries.

Figure 3 COVID-19 Social protection measures by component and country income



Source: World Bank.

3. Promoting sustainability and inclusion

Strengthening social protection systems requires ensuring the quality of benefits and services and sustainable and equitable financing structures. Countries should develop social protection policies, which take into consideration the technical and financial capacity to implement them. **They must explore diverse funding options, both contributory and non-contributory, mandatory and voluntary, as an appropriate mix of policies that can foster sustainability.** In this process, coordination between employers and workers is essential for achieving greater policy coherence, creating synergies, and exercising maximum impact.^{xvi} Dialogue must be institutionalised and built around transparency and accountability to generate positive outcomes. Only when priorities and objectives are coordinated, can countries define blueprints to achieve social improvements.

The diversity in the capacity to develop robust social protection systems is based on the macroeconomic situation in the country and the strength of the labour market.

But the degree of fiscal space stands as the main barrier to the expansion of the social protection floor. It represents the resources available as an aggregate result of all sources of government revenue. The expansion of the fiscal space can be broken down into eight financing options: (i) expanding social security coverage and contributory revenues, (ii) increasing tax revenues, (iii) eliminating illicit financial flows, (iv) improving efficiency and reallocating public expenditures from socially less desirable areas, (v) tapping into fiscal and foreign exchange reserves, (vi) borrowing or restructuring debt, (vii) adopting a more accommodative macroeconomic framework, and (viii) increasing aid and transfers.^{xvii}

De-linking social protection from labour contracts or complementing contributory schemes with tax-financed schemes can facilitate flexibility and labour mobility without reducing protection, as they provide for portability, broad risk-sharing, and sustainable and equitable financing.^{xviii} Governments in consultation with employers and workers must discuss the optimal balance of different financing strategies. The emphasis on the exploration and utilisation of each financing option reflects each country's political and economic dynamics and policy decisions. For example, options (i) or (ii) seek to raise domestic revenues by expanding the fiscal base, while option (iv) aims at improving the effectiveness of the current tax structure.

Balancing equity and financial sustainability require a systemic approach to social security. Each revenue source has an interactive effect, so it's important to consider second-round behavioural effects. The dynamic impact of taxes can change the composition of income between consumption and saving, the expenditure patterns due to relative price changes, or the incentives for informality and tax avoidance.^{xix}

Countries can improve not only taxation efficiency but also expenditure efficiency. Improving targeting and transfer mechanisms can produce better results. For example, moving from food and/or energy subsidies to social protection safety nets.^{xx} Targeting poverty is a challenge to universality and might exclude populations that require a safety net to advance economically. Means-tested schemes are not always suitable for addressing social protection deficit and promoting poverty reduction and equity.^{xxi} Women, young people, or low-skill workers, among others, require resources such as quality childcare policies, promotion of gender equality, policies promoting first job opportunities, skill development programs, etc.

Labour market informality and exclusion put obvious challenges for sustainable schemes, as they reduce revenues and coverage. They also have long-lasting negative effects on human capital and economic development. Informality represents between 25% and 40% of GDP for emerging and developing countries and more than 60% of the labour force.^{xxii} This phenomenon is multicausal and requires a battery of actions. Firstly, workers' formality is dependent upon the economic unit. More than 80% of the world's economic units are informal and small and micro-informal enterprises are the largest employers of informal workers.^{xxiii} Costs derived from taxation, licensing, insurance, land rights, payroll taxes, etc., can prevail over the legal risks of informality. A second barrier is costly and complicated labour regulations. Inefficient taxes and disproportionate labour regulations can bind protection to a minority of workers generating inefficiency, inequality, and, more importantly, hindering formality among unregistered workers.

Fostering transition to formality is key for promoting coverage and financing and for an integrated more inclusive social protection system. The reinforcing mechanism between formality and growth directly impacts social protection systems. Government revenues in developing economies with above-average informality are about 5-12 percentage points of GDP below those in other developing countries, and so are their expenditures. This constrains governments' actions, as seen during the pandemic, where countries with high informality implemented discretionary fiscal support packages that were only three-quarters the size of countries with below-median informality.^{xxiv}

A social protection system should be sustainable, meaning that contributions and taxes must be aligned with the contributory capacity of enterprises and workers. Among the actions taken worldwide to promote registration, we can mention: amending tax legislation to encourage compliance; reduced tax rates for low-wage earners; tax exemptions and reductions in sectors that rely on undeclared work; single tax schemes for self-employed workers and micro-enterprises; targeted educational campaigns at specific sectors; special schemes for highly informal activities; increasing access to information; and administrative reforms to improve enforcement.^{xxv}



Fostering transition to formality is key for promoting coverage and financing and for an integrated more inclusive social protection system.

4. Structural challenges: Pensions

Pay-as-you-go pension systems have been losing sustainability at the same rate as the dependency ratio has been deteriorating as a result of the demographic changes the world is experiencing.

In Europe, the number of people between 25 and 64 years old for every person aged 65 and over stood at 6.1 in 1950, 2.9 in 2020 and will reach 1.7 in 2050.^{xxvi} In other words, over the next 30 years pensions would have to fall by 41% if this were the only adjustment variable for balancing the pension system. While population ageing is occurring worldwide, it is even more accelerated in Latin America and Asia. In Latin America, demographic changes will equal a 52% drop in pension value over the next 30 years. In any case, the demographic impact is significantly lower in individually funded systems, as they do not depend on the fertility rate (number of births per woman of childbearing age).

To mitigate this effect, for several decades, countries with pay-as-you-go systems have been introducing parametric changes, such as increasing the retirement age (64 countries); decreasing the value of benefits (67 countries) or increasing the contribution rate (82 countries), all of which has been insufficient considering the levels of public debt that have been incurred to finance pensions (implicit debt ^{xxviii} is 2.5 times the GDP of Spain, almost four times the GDP of Italy and nearly 9 times the GDP of Greece).

Thus, the best way to deal with the unsustainability of pension systems is to base part of their financing on individual capitalisation, which has the advantage that while

pay-as-you-go systems are financed solely through contributions, in funded systems, the resources come predominantly from investment returns. In Chile, Mexico and Peru, more than two thirds of pension savings correspond to profitability, while only one-third corresponds to workers' contributions.

Since individually funded systems increase savings levels, they have had positive macroeconomic effects, leading to higher GDP, employment and wage growth, thereby increasing the resources available to finance pensions. In other words, the individual accounts system has generated a virtuous cycle. According to various studies¹, the individual capitalisation system has contributed 12.9% of Mexico's annual growth, 12.8% in the case of Colombia and 8.1% in Chile.^{xxviii}

They also implied substantial improvements in management transparency. The OECD concluded that² the individual capitalization systems have corporate governance laws that contribute to promoting transparency, independence and competition because they establish the requirements and responsibilities of both the directors and managers of the administrators, compliance with rules to control potential conflicts of interest and require the administrators to act in the best interest of the system's members.^{xxix}

During the time that they have operated as a replacement for pay-as-you-go systems, as is the case in Latin American countries, they have had a very positive impact on pension financing since investment returns have averaged 7.04% per year in real terms (as of December 2021).

Resolving the situation of workers who contribute regularly and can finance their pensions, it has created the slack required to help the sectors most in need.

To face the demographic challenge and make pension systems sustainable, some countries, including most Latin American countries, have replaced all or part of their pay-as-you-go systems with funded systems. In contrast, others have gradually incorporated funded mechanisms that are helping to finance a significant portion of the pensions.

In 1999, 17 countries incorporated individual savings; in 2009 there were 39, and in 2022 there will be 46, either as a single system, in competition with the pay-as-you-go system or as a complement to it.^{xxx} This demonstrates a global trend towards capitalisation.

5. Modern challenges: Digitisation and platform economies

Countries are facing the challenge of adapting their social protection system to new forms of employment. Digitisation and the gig economy are generating debate about forms of employment, informality, and decent work requirements. Unlike past technological revolutions, the world is now facing the role of technology as a new way of organising work. Thus, several aspects of current labour regulations are affected, from employment relationship, working hours, wages, autonomy, control, and access to social security, among others.^{xxxi}

¹ SURA study "The private pension system's contribution to Latin American economic development" (2013).

Digitisation generates new challenges for the labour market that require new responses from social security schemes. The question that has a direct impact on social protection policies is whether gig and platform workers are dependent on the companies, given the control and direction exercised by them, or whether they are autonomous due to the freedom and autonomy that workers can exercise. It seems difficult to frame as a dependency employment relationship that can be activated and deactivated at the worker's will.^{xxxii} Currently, in many countries, protections are connected to an individual's employer rather than the individual. People today more often engage in work through diverse modes and contracts across their working lives.

Existing safety nets need to align to avoid the crude choice between flexibility and security. In this context, it will be important to consider how social protections can be designed to be more fluid and flexible and can encompass and accommodate new ways of organising work and the consequential needs of workers rather than reverting to silos and classifications previously relied upon.

The status of these workers has an impact on the provision of social protection guarantees. However, the flexible nature of their work arrangement opens up the possibility of social protection schemes based on contributory and non-contributory programmes. If the focus is put on protections and not on revenue sources, it is possible to finance safety nets from a variety of sources providing universal coverage that includes new forms of employment. Such a systemic approach to social protection allows for the growth and development of new labour relationships without sacrificing social protections.^{xxxiii}

Social and policy innovations include tailoring social protections to offer coverage to the entire workforce and integration of new labour market representatives. Key success factors for these social innovations are the involvement of platform workers and platforms and the recognition that regulations need to consider today's more diverse labour market with a focus on more proportional approaches to risk-pooling and portable approaches to accrued entitlements.

Currently, the world is debating intermediate responses to the problem of dependence and decent work in the platform economy. The possibility of a mix between dependency and independence is being evaluated for its pros and cons. Such an option varies from country to country, and it takes the name of "dependent self-employment", "dependent contractor", or "para-subordinate". Such an arrangement exists in several countries and applies to all self-employed workers, regardless of their activity. Under this logic, the worker is registered as self-employed. Still, when he/she exceeds an established level of dependence (hours, salary, etc.), he/she begins to earn social security benefits. This makes it possible to incorporate dynamism into the employment relationship and breaks the dichotomy between autonomy and dependence.

Adapted mechanisms are needed to preserve the positive aspects of these new jobs while ensuring appropriate regulation and protection of workers. The way forward for such a balance is to build job protection based on transparency, intelligent use of data, and agreement between workers and companies, rather than relying exclusively on the type of working relationship. Digitisation and the platform economy offer great

² Organization for Economic Co-operation and Development - OECD (2019). "OECD Reviews of Pension Systems: Peru".

opportunities for dialogue and new thinking. It is necessary to take advantage of the benefits of the technological revolution that we are experiencing without losing sight of its implications for social protection.^{xxxiv}

6. Innovative experiences

This section highlights efforts on social protection extension around the world. Examples from five countries were selected: Belgium, Costa Rica, Indonesia, Kyrgyzstan, and South Africa. They represent different regions of the world, separated by distance and culture, but brought together by their efforts to extend social protection. These cases show efforts to close coverage and adequacy gaps and to give coherence and coordination to the system. **This is achieved by putting employment and sustainable economic growth at the forefront.** More importantly, these cases exemplify processes of dialogue and consensus between government, business representatives, worker's unions, international organisations, and specialists. With the ILO Recommendation N° 202 as a roadmap, Costa Rica, Indonesia, Kyrgyzstan, and South Africa carried out significant transformations in their social protection system. While those transformations are not over and require further efforts, these countries can serve as examples for those in the process of reforming their social security systems. Belgium, in contrast, is a matured social protection system built on dialogue and agreements, that show the importance of adapting to changing realities over the years. Social protection schemes need to be built on the basis of lessons learned from countries that have already made a successful journey in developing social security systems or those that are facing challenges and have learned from their mistakes.

Belgium

The social security system in Belgium was instituted in 1944. It originated through dialogue and has maintained that spirit ever since. Leaders of trade unions and employers' organisations wanted to make a pact on the maintenance of purchasing power, the future of labour relations, and the need for a social security system. While not official, the social pact was the cornerstone of the Belgian welfare system. Its initial model was Bismarkian, built on the principle of social insurance, which meant it was a contributory system of work-based social insurance. But as society evolved and tripartite dialogue continued, the system was modified. During the 60s and 70s, the coverage was extended in terms of beneficiaries and benefits, incorporating a non-contributory system of social assistance. The shift toward a more solidarity system aims to protect the population according to their needs, and is organised in such a way as to activate those that can play a role in the labour market.^{xxxvii} The system relies on the detection of needs, risk coverage, and monitoring.^{xxxviii}

Currently, the Belgian social protection system is financed by employer and employee contributions, State subsidies, and a share of tax revenues. Social security is contributory-based and provides a variety of benefits: in the event of sickness, unemployment, allowances in the event of incapacity for work through sickness or invalidity, allowances in the event of accidents at work, allowances in the event of industrial disease, allowances in the event of full or partial career

interruption for family or care reasons, family allowances, and pensions. While social security is conditional on payment of contributions, social assistance is a non-contributory system based on solidarity and financed through general taxation. Unlike social security benefits, social assistance is means-tested. It includes “living wage” (a form of minimum income), an income guarantee for the elderly, guaranteed family allowance, payments for disabled people, and payments for help to the elderly.^{xviii}

Belgium is known for its social consultation system, which is best expressed in the system of collective labour agreements between workers and businesses at the sectoral level. These establish working conditions and salaries, resulting in higher productivity and peaceful industrial relations. At the national level, employment policies are also based on consultation between social partners. The main national dialogue institution on social security is the National Social Security Office, a public institution that collects contributions and allocates funds between the institutions responsible for the administration of the different branches of social security.^x The institution is managed by a committee composed of an equal number of representatives of employers and employees. The Committee makes decisions regarding the administration and distribution of the funds. It acts as a consultant when new regulations that concern the activities of the fund are on the agenda.^{xii} Other instances of social dialogue are the National Labour Council (CNT/NAR), which deals with social and labour issues, and the Central Council on the Economy (CCE/CRB), which deals with economic policies.^{xiii}

Although the Belgian social security system is based on a deeply rooted philosophy and long practice of social dialogue and a system of paritarian governance, it cannot be denied that it has become increasingly difficult for social partners, and in their wake, the federal government, to reach agreement on fundamental reforms of the system. Undoubtedly, this failure of future-oriented reform poses a threat to the long-term social adequacy and financial sustainability of the system and thus to the credibility of paritarian governance.

Costa Rica

Costa Rica illustrates the extension of its social protection system, especially to the informal economy, as 72% of the population are active contributors. Social guarantees in Costa Rica began a process of universalization early on and are enshrined in the constitutional reform of 1961. It is one of the first countries to provide universal health care, which currently covers 94% of the population.^{xiiii} But more recently, in 2015, Costa Rica launched the Bridge to Development Strategy initiative (Estrategia Puente al Desarrollo) that brought together the uncoordinated group of policies existing.

The first stage of this new strategy aimed at improving the impact of social investment, articulating the supply of services to individuals and households

living in poverty, combating leakages in selective social programs, and developing more inclusive practices. With a significant increase in social protection coverage, Bridge to Development designed a second stage that included improvements in health coverage, education, skill development, and labour policies.^{xiiiv}

All social insurances are managed through the Costa Rican Social Security Fund (CCSS for its Spanish acronym). The CCSS is run through a tripartite board composed of nine representatives equally divided between the government, employers represented by their business association, and workers represented by unions, cooperatives and solidarity associations. The institution provides social health insurance and health care services, a publicly funded, integrated purchaser-provider system.^{xiv} Health coverage is universal and combines social security schemes for four groups into a single national pool: salaried workers and their families, self-employed workers and their families, pensioners and dependents, and fully subsidised beneficiaries. The CCSS also provides other benefits such as sickness and maternity benefits, disability, old age, and death benefits.^{xivi} Contribution subsidies have been crucial in extending pensions and health coverage to self-employed workers. In addition to contributory categories, Costa Rica partially subsidises contributions of low-income self-employed workers, proportional to their level of income.^{xivii}

Since its independence, Costa Rica has been characterised by building the foundations of its society around social dialogue. In addition to the CCSS, the most visible tripartite entities are the Vocational learning institute (INA), the Superior Labor Council, the Occupational Health Council, and the National Wages Council. The Superior Labor Council is a permanent body that contributes to the economic and productive development of the country by analysing and proposing reforms to labour, employment, and social protection systems.^{xiviii} The National Wage Council is the oldest tripartite body in Costa Rica and its creation appears in the country's Constitution. Its exclusive competence is the setting of minimum wages. Finally, the Occupational Health Council, a technical body, was created in 1982 to develop a national occupational health plan for the short and long term.^{xix}

The functioning of these bodies has, nonetheless, been irregular. This has generated the need to create other “ad hoc” spaces to address different socio-labour issues. In 2017, for example, the “Roundtable on the Transition from the Informal to the Formal Economy in Costa Rica” was established, to implement the Tripartite Agreement based on ILO Recommendation No. 204. That same year, the “Round Table of the Social Sectors for the Sustainability of the Pension Insurance of the CCS” was created, to analyse and prepare proposals for strengthening the system and thus guaranteeing its financial sustainability. Among the recommended measures was the increase in social security coverage in informal sectors, such as domestic service and non-wage labour.ⁱ

Indonesia

Indonesia made significant improvements in the extension of social protection through dialogue and organised stages. In 2002, a Task Force was created to draft legislation for the extension of the national social security system. This Task Force was tripartite and chaired by the Ministry of Manpower. There were 36 members, including representatives from various ministries, employers' organisations, and trade unions. In early 2004, the Task Force agreed on a draft bill and submitted it to Parliament. Later that same year, the bill was approved after some adjustments. The law aimed at achieving universal coverage in a phased manner. In the explanatory notes to the law, the legislators state that "although membership is mandatory for all citizens, its implementation will take place in accordance with the economic capacity of the people and the Government as well as the feasibility of the program. The first stage will start with workers in the formal sector, in parallel with a voluntary membership of the informal sector workers, including farmers, fishermen and the self-employed." ^{lii}

The 2004 social security law achieved through social dialogue is a success story that contributed to the expansion of the social protection floors and has been central to its economic, political, and social development. The Law established non-contributory schemes for the poor, contributory schemes for the self-employed, and statutory social security schemes for formal sector workers. Since 2015, five social security schemes have been operative: health insurance, employment injury, old-age (lump sum), pensions, and death benefits. These schemes replaced existing fragmented programmes and operate as a three-pillar social security system:

- Social assistance/service. Funded by the State through taxes, it benefits old and poor people, schools, and micro-business grants. It also benefits informal workers through health, work injury, death, and old-age benefits. ^{liii}
- Compulsory savings. Every worker must pay into a provision fund to benefit from a public pension.
- Social insurance. Everyone makes contributions or pays a premium, which is compulsory. For poor people, the health care premium is paid by the government. ^{liv}

Indonesia currently presents tripartite consultation bodies at national, provincial, and district levels. There are several national tripartite bodies, among which the most relevant are the National Tripartite Cooperation Institution, the National Wages Council, and the National Occupational Safety and Health Council. These bodies advise on implementing the national social security system, with a special focus on health and Labor, ^{lv} wage policies and regional minimum wages, ^{lvi} and safety audits and campaigns. ^{lvii} In addition, social dialogue in Indonesia covers industrial relations, freedom of association, the right to organise and collective bargaining, consultation, the examination of grievances, and settlement of industrial disputes. ^{lviii} Among the achievements reached by the tripartite dialogue in Indonesia, we can also mention the Indonesia Job Pact, the Decent Work Country Programmes, and the increases in minimum wages. ^{lix}

Kyrgyzstan

Kyrgyzstan transitioned to a market economy in 1991, and social protection played a key role. The country initially maintained the existing social insurance schemes and began introducing new social assistance and labour market policies. In 2014, Kyrgyzstan began a review of the country's social protection system. The Ministry of Labor and Social Development launched an Assessment-Based National Dialogue (ABND) bringing together other ministries, several UN counterparts, representatives of workers' and employers' organisations, and members of civil society. Its objective was to identify social protection coverage gaps and key priorities for expansion. The exercise followed the lifecycle approach laid out by the ILO Social Protection Floors Recommendation No. 202.^{lxi}

The multi-stakeholder working group initially adopted in 2016 a "Resolution on the extension of social protection floors", which contains four priorities: increasing the pension level; increasing the monthly benefit for low-income families with children; increasing the maternity benefit; and improving the social services system. A year later the ABND developed an estimation of the cost for different implementation scenarios as well as policy recommendations to extend social protection and establish social protection floors.^{lxii} The scenarios presented a staged process that started with coverage of formal workers, farmers, and self-employed, and will continue with the coverage of informal workers and finally be extended to the entire population.^{lxiii}

The Government of Kyrgyzstan has also launched policies to improve productive employment, reduce the imbalance between labour supply and demand, and strengthen support to citizens employed in internal and external labour markets. The efforts were put into training programmes, paid public works and the provision of microcredits to support small businesses. This has resulted in a reduction in unemployment and an increase in the total labour force.^{lxiv} In parallel, it has also undertaken measures to reach the low-income population through the provision of quality social services and the increase in the size of social benefits. This resulted in a reduction of total benefits over time, due to better targeting and a decrease in poverty that resulted in a fewer number of people in need of social assistance.^{lxv}

While the country has achieved some positive goals in its efforts to expand the social protection floor, strengthen the labor market and develop economically, the road ahead is still lengthy. On the one hand, it will be necessary to improve the fiscal balance, as social spending is high compared to the region and requires expanding the fiscal space to guarantee benefit standards and sustainability.^{lxvi} On the other hand, the informal economy is still a significant driver of the economy.^{lxvii} This requires continuous efforts to improve productivity and develop active labour market policies that promote the registration of new jobs created by the economy. Nevertheless, good practices of low-income countries suggest that Kyrgyzstan's strategy for extending social protection floors to all is feasible in the medium term if the country can reach a political consensus over the objectives and the means to reach them.^{lxviii}

South Africa

South Africa's social protection system has the highest coverage in Africa, and its social and economic rights are institutionalised through the ratification of international agreements and legislation. The Constitution states that the government must take reasonable legislative and other measures, within its available resources, to achieve the progressive realisation of the right to health, social security, and social assistance.^{lxxix} Nevertheless, there's still a gap to mind before universal coverage can be achieved in South Africa. Coverage of its social protection programmes reaches over 17 million beneficiaries, approximately 48% of the population, and is highest among the elderly, followed by children and the disabled. But working-age adults, especially those unemployed, have no direct provision.^{lxx}

While it is true that working-age adults have no institutionalised direct provision of coverage, South Africa has been providing a so-called "Social Relief of Distress" grant to people above the age of 18 who do not qualify for any other form of social assistance. This started in 2020 as a response to the socio-economic impact of the Covid-19 pandemic. Although intended to be a temporary stop-gap measure, the scheme has been renewed every year since its inception.

The country's commitment to social protection has been clear since the 1996 post-apartheid constitution that recognised explicitly rights to social protection. Since then, the country has participated as a signatory of important international guidelines.^{lxxi} Among these, the Yaoundé Tripartite Declaration, adopted with the participation of ILO during the 2nd African Decent Work Symposium. The Declaration recognises that social protection is a political, economic, and social necessity and a necessary condition for sustainable inclusive growth. It states that sustainable social protection systems require a reliable and benchmarked resource base and urges strengthening the capacities of employers' and workers' organisations to participate in the design, governance, and implementation of a comprehensive and sustainable social protection system.^{lxxii}

South Africa has succeeded in progressively establishing a comprehensive social security system through a mix of contributory and tax-financed schemes covering poverty, vulnerability, and social exclusion. The country's statutory and effective coverage rates are above the region's and, in some of its components, they meet international minimum standards.^{lxxiii} The system is based on three pillars: non-contributory schemes, mandatory social insurance, and voluntary insurance. The first pillar is the floor of the social protection system. It includes targeted social assistance and public employment programmes.^{lxxiv} Social grants are the main instrument to reduce poverty and inequality and have an age-related target (child and old age grants) and a disease-related target (disability and care dependency). The second pillar includes unemployment insurance and compensation funds for injuries and accidents. South Africa does not (yet) have a national or public retirement fund scheme. Finally, the third pillar allows for voluntary schemes for pensions and health care.^{lxxv}

The system, however, has some important gaps in the provision of social protection and still lacks coordination between and among private and public

schemes. There are various inadequacies in the provisions of the system. On the one hand, the lack of mandatory pension coverage leads to the emergence of private and occupational pension schemes that are welcome but only partially fulfill old-age-coverage needs. On the other hand, while healthcare access is almost universal, its poor provision fosters the use of private health insurance, which helps to fill a certain gap but can also be deepening inequalities.^{lxxvi}

Conclusions

IOE, as an active participant in global debates, wants to contribute to the design of objectives and strategies for the improvement of social protection systems. The SPF operate as an ideal that countries can use as a reference, however, the road map to reach such a goal is dependent on the economic and social situation of each country. What is common, though, is that social protection expansion can only be achieved progressively and by securing sustainability. Without acknowledging limitations and opportunities, countries risk negatively affecting labour markets, employment, formalisation, and economic development.

This document has highlighted two main challenges. On the one hand, it described how current expenditure is insufficient to guarantee SPF around the world. Especially in low-income countries, the financing gap stands as a barrier that can only be overcome progressively and sustainably, otherwise, it could stagnate growth and inclusion. On the other hand, it discussed how long-standing and emerging challenges such as demographic transformation, informality, and new employment realities (i.e., digitisation and new forms of work) require the adaptability of the social protection policies to contemporary needs and resources.

The document has also supported the idea that investing in people is an investment in productivity, and thus a development pathway. Strengthening social safety nets to reduce income inequality through social assistance spending and active labour market policies had a positive impact on growth and income distribution. But fiscal deficit can hinder this growth, so SPF need to be balanced in relation to the fiscal space. Countries can improve not only taxation efficiency but also expenditure efficiency. They need to explore diverse funding options, both contributory and non-contributory, mandatory and voluntary, as an appropriate mix of policies that can foster sustainability. In addition, countries should improve targeting and transfer mechanisms that can produce better results more efficiently. With growth and formalisation at the forefront, countries can aim at the progressive realisation of the right to health, social security, and social assistance.

The phased expansion of SPF based on progressiveness in expenditure as well as taxation characterises successful case studies. The document explored the cases of Indonesia, Costa Rica, Kyrgyzstan, South Africa, and Belgium to showcase a variety of lessons learned from extending coverage and closing gaps through coherent processes. A constant across these cases was the effort for dialogue and consensus between government, business representatives, worker's unions, international organisations, and specialists. This process was essential for achieving greater policy coherence, creating synergies, and exercising maximum impact. Successful experiences show that dialogue must be institutionalised and built around transparency and accountability to generate positive outcomes. Only when priorities and objectives are coordinated, countries can define blueprints to achieve social improvements.

Social protection schemes need to be built on the basis on lessons learned from countries that have already made a successful journey in developing social security

systems or those that are facing challenges and have learn from their mistakes. Demography is one of these challenges. The demographic old-age dependency ratio will more than double by 2075.

No one size fits all. Each country will develop its own model of social protection. Emerging and developing countries will not inevitably move towards the current model, based on open-ended full-time employment. The evolution of social protection schemes in these countries will occur under different circumstances. But here are some key elements to be taken into account in the building of futureproof social protection systems:

- **Efficient transitions:** Social protection is first and foremost a means of providing safety nets and social stability. But it should also aim at facilitating effective transitions from one job to another, as it is also about promoting competitive economies and an appropriate business environment to foster successful enterprises, promoting skills development and fostering productivity.
- **Sustainability:** The strong pressure on the financial sustainability of social protection systems in many countries demands urgent reforms that respond to the specific needs and be coherent with the socio-economic context. Governments often lack openness about the different funding options. They should explore all options without any prejudices, including private schemes, and adopt an appropriate mix of policies. They also must be cautious about the use of subsidies. While increasing aid and transfers have proven effective for some countries and vulnerable sectors, it is not fiscally sustainable in the long term. Countries should not just be looking at the emergency but also how we built a sustainable future. Experience from Latin America points to the pertinence of tackling the unsustainability of pension systems by the diversification of their financing via individual capitalisation schemes, which have the advantage of benefiting from investment returns, along with principles of governance providing for transparency, fair competition, independence and accountability for the management and officers administering funds.
- **Informality:** We need to look further at the root causes and elaborate on innovative ways to tackle informality, which will be critical for the extension of contributory coverage. The development of national social protection systems needs to go together with policies to address the significant number of workers in the informal sector, who are not covered or contributing to them. As long as more than 60% of the global workforce is in the informal economy, we will never be able to make decisive progress. At the same time, it is key to improve the framework conditions for companies to ensure that economic growth and employment are created in the formal sector.

- **Fiscal space:** We must be mindful of the lack of domestic resources and fiscal space at the national level. Social protection financing gaps continue to be an issue, especially in low-income countries. There is currently competition for funds, on top of international donor fatigue. Governments should evaluate the efficiency of the revenue system and spending mechanisms to promote inclusion as well as growth. There are options to increase fiscal space but enabling them will be easier through fostering transitions from the informal to the formal economy.

- **Capacity building:** There is a need to reinforce capacity building at national level. In more fragile countries, political will and funding is not enough to establish or develop social protection structures. Addressing the know-how, the technical aspects will allow for the building of sustainable systems in bringing the practical concerns of workers and employers. The social partners can ensure that resource allocation meets real needs and, as a result, achieve greater policy coherence and impact. Greater international solidarity is also important, but it needs to go along with the technical assistance to overcome implementation gaps.

References

- ⁱ Ortiz, I., Chowdhury, A., Durán-Valverde, F., Muzaffar, T., & Urban, S. (2019). Fiscal space for social protection: A handbook for assessing financing options. International Labour Organization; World Social Protection Report 2020–22: Social protection at the crossroads – in pursuit of a better future International Labour Office – Geneva: ILO, 2021; Ortiz, I. (2018). The case for universal social protection. Finance & Development, 55(004).
- ⁱⁱ Ortiz, I., et.al. (2019) Op.cit.
- ⁱⁱⁱ World Social Protection Report 2020–22. Op.cit.
- ^{iv} Ortiz, I. (2018).Op.ct.
- ^v Ortiz, I., et.al. (2019) Op.cit.
- ^{vi} World Social Protection Report 2020–22. Op.cit.
- ^{vii} Durán-Valverde et.al. (2020) Op. Cit.
- ^{viii} Durán-Valverde et.al. (2020) Op. Cit.
- ^{ix} Durán-Valverde et.al. (2020) Op. Cit.
- ^x Durán-Valverde, F., Pacheco-Jiménez, J., 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, ILO Working Paper (Geneva, ILO).
- ^{xi} Durán-Valverde, F et.al. 2020. Op.cit.
- ^{xii} Gentilini, U., M. Almenfi, I. Orton, and P. Dale. 2021. Social Protection and Jobs Responses to COVID-19: A Real-Time Review of Country Measures. Washington, DC: World Bank. <<https://openknowledge.worldbank.org/handle/10986/33635>>.
- ^{xiii} Hammad, M, et.al. Op.cit.
- ^{xiv} World Social Protection Report 2020–22, Op.cit.; Hammad, M, F. Bacil, F. V. Soares. 2021. Next Practices — Innovations in the COVID-19 social protection responses and beyond. Research Report No. 60. New York and Brasília: United Nations Development Programme and International Policy Centre for Inclusive Growth.
- ^{xv} Gentilini, U., M. Almenfi, I. Orton, and P. Dale. 2021. Social Protection and Jobs Responses to COVID-19: A Real-Time Review of Country Measures. Washington, DC: World Bank. <<https://openknowledge.worldbank.org/handle/10986/33635>>.
- ^{xvi} World Social Protection Report 2020–22. Op.cit.
- ^{xvii} Ortiz, I.; Cummins, M.; Karunanethy, K. 2017. “Fiscal Space for Social Protection and the SDGs: Options to Expand Social Investments in 187 Countries”, Extension of Social Security (ESS) Paper No. 48 (Geneva and New York, International Labour Organization, UNICEF and UNWOMEN).
- ^{xviii} Oviedo, A. M., Thomas, M. R., & Karakurum-zdemir, K. (2009). Economic informality: Causes, costs, and policies a literature survey. The World Bank, Washington DC.
- ^{xix} World Bank. 2012. Jamaica : Poverty and Social Impacts of Fiscal Reforms. Washington, DC.
- ^{xx} Ortiz, I. (2018).Op.ct.
- ^{xxi} World Social Protection Report 2020–22. Op.cit.
- ^{xxii} Nielsen, W. I., Marusic, A., Ghossein, T., & Solf, S. (2020). Re-thinking the Approach to Informal Businesses. The World Bank, Washington DC.
- ^{xxiii} Gaarder, E. and van Doorn, J. (2021) Op.Cit.
- ^{xxiv} WB The Long Shadow of Informality_ Challenges and Policies.pdf
- ^{xxv} Ohnsorge, F., and Shu Yu, eds. (2021) Op.cit.
- ^{xxvi} World population prospects 2022, United Nations Population Division. “Population Dependency Ratios - Both sexes” is used, the variable used is “Annual potential support ratio [25-64/65+]”. Medium Variant” is used for the estimations. Information available here.
- ^{xxvii} The implicit debt corresponds to the present value of the long-term cost of the pension obligations promised in the future by the pay-as-you-go system.
- ^{xxviii} Ibidem.
- ^{xxix} OECD (2019), OECD Reviews of Pension Systems: Peru, OECD Reviews of Pension Systems, OECD Publishing, Paris, <https://doi.org/10.1787/e80b4071-en>.

- ^{xxx} FIAP based on OECD data; the United States Social Security Agency; and Szczepański, M- y J. Turner (Ed.) (2014). Social Security and Pension Reform International Perspectives. Kalamazoo, MI: W.E. Upjohn Institute for Employment Research.
- ^{xxxi} Del Bono, A. (agosto de 2019). Trabajadores de plataformas digitales: Condiciones laborales en plataformas de reparto a domicilio en Argentina. *Cuestiones de Sociología*(21).
- ^{xxxi} Serrano Olivares, R. (2017). Nuevas formas de organización empresarial: economía colaborativa –o mejor, economía digital a demanda–, trabajo 3.0 y laboralidad. Miguel Rodríguez-Piñero Royo y Macarena Hernández Bejarano (Dir.). *Economía colaborativa y trabajo en plataforma: realidades y desafíos* (pp. 19-49). Bomarzo; De Stefano, V. (2016). The rise of the “just-in-time workforce”: on-demand work, crowdwork, and labor protection in the “gig-economy”. *Comparative Labor Law and Policy Journal*, 471-504; Goldin, A. (2020). Los trabajadores de plataforma y su regulación en Argentina. Santiago: CEPAL.
- ^{xxxi} Mera, M., Petrone, L, Echandi, J. (2022) Nuevos desafíos en el sector gastronómico: la crisis de la pandemia y la expansión de las plataformas de reparto. Documento de Trabajo. CIPPEC – BID.
- ^{xxxi} Ibidem.
- ^{xxxi} Pasture, P.(1993). The April 1944 ‘Social Pact’ in Belgium and its Significance for the Post-War Welfare State. *Journal of Contemporary History*; London Vol. 28, Iss. 4, (Oct 1, 1993): 695. <https://www.proquest.com/docview/1297374344>
- ^{xxxi} Melin, Pauline. (2020). Migrants’ Access to Social Protection in Belgium. In *Migration and Social Protection in Europe and Beyond* (Volume 1), Comparing Access to Welfare Entitlements (pp.49-63).
- ^{xxxi} Van Lerberge, R. (2021). 75 Years After the Social Pact: A Brief History of the Socio-Technical Evolution of Social Security in Belgium. *Journal of Applied Business & Economics*, 23(3).
- ^{xxxi} Ibidem.
- ^{xxxi} Belgium Government, accessed July 20th 2022, https://www.belgium.be/en/family/social_security_in_belgium
- ^{xi} European Commision (2013), Your social security rights in Belgium, Employment, Social Affairs & Inclusion. accessed July 20th 2022 https://ec.europa.eu/employment_social/empl_portal/SSRinEU/Your%20social%20security%20rights%20in%20Belgium_en.pdf
- ^{xii} European Commision, accessed July 20th 2022 https://ec.europa.eu/employment_social/soc-prot/missoc99/english/orga/b.htm
- ^{xiii} European Trade Union Institute. Industrial relations in Belgium: background summary, accessed July 19th 2022, <https://www.etui.org/covid-social-impact/belgium/industrial-relations-in-belgium-background-summary>
- ^{xiii} International Labor Organization (ILO) (2019); Integrating Social Health Protection Systems Lessons learned: Costa Rica, Indonesia, Lao PDR, Rwanda, and Vietnam, in *Social Protection in Action: Building Social Protection Floors*. ILO Social Protection Department <https://www.social-protection.org/gimi/gess/RessourcePDF.action?id=55996>
- ^{xiv} Gobierno de Costa Rica (2020), Estrategia Puente al Desarrollo: Articulación Institucional para el Bienestar y Cumplimiento de los Derechos Humanos. Costa Rica, 2020. https://www.imas.go.cr/sites/default/files/docs/Estrategia%20Puente%20al%20Desarrollo_2020.pdf
- ^{xv} ILO (2019), Op.cit. <https://www.social-protection.org/gimi/gess/RessourcePDF.action?id=55996>
- ^{xvi} ILO (2019), Op.cit. <https://www.social-protection.org/gimi/gess/RessourcePDF.action?id=55996>
- ^{xvii} Behrendt, C., & Nguyen, Q. A. (2018). Innovative approaches for ensuring universal social protection for the future of work. Future of Work Research Paper Series, 1. ILO https://www.ilo.org/wcmsp5/groups/public/---dgreports/---cabinet/documents/publication/wcms_629864.pdf
- ^{xviii} Ministerio de Trabajo y Seguridad Social, Costa Rica. Access on May 20th 2022 <http://mtss.hermes-soft.com/elministerio/consejostripartitosydialogosocial/consejo%20superior%20trabajo/consejo-superior-de-trabajo.html>
- ^{xix} Weller, J. (2011). Mercado Laboral y diálogo social en Costa Rica. Colección de Proyectos CEPAL. https://www.oitcenterfor.org/sites/default/files/file_publicacion/Mercado_Laboral_y_dialogo_social_en_Costa_Rica.pdf
- ⁱ Cheng Lo, R. (2018), Costa Rica: el diálogo social en la construcción de una estrategia nacional para la transición de la economía informal a la economía formal, RSCD/CSI - ILO https://www.ituc-csi.org/IMG/pdf/sd_informality_costa_rica_es.pdf
- ⁱⁱ Labor Institute Indonesia (LII) (2016); Examples of Social Dialogue in Indonesia (2004-15) and Its Contribution to Development. TUDCN-RSCD & CSO Partnership https://www.ituc-csi.org/IMG/pdf/indonesia_social_dialogue_for_development_en.pdf
- ⁱⁱⁱ International Labor Organization (ILO) (2016); Indonesia: Implementation of The National Social Security

System Law; Series: Social Security Extension Initiatives In South East Asia. ILO Subregional Office for South East Asia https://www.ilo.org/wcmsp5/groups/public/---ed_protect/---soc_sec/documents/publication/wcms_secsec_6595.pdf

^{liii} LII (2016) Op.cit.

^{liv} SILABAN, R. (2015); The reform of social security in Indonesia; International Trade Union Confederation (ITUC), access on May 20th 2022. <https://www.ituc-csi.org/the-reform-of-social-security-in>

^{lv} OECD (2019), Social Protection System Review of Indonesia, OECD Development Pathways, OECD Publishing, Paris. <https://doi.org/10.1787/788e9d71-en>

^{lvi} DTDA (2021), Op.cit.

^{lvii} DTDA (2021), Op.cit.

^{lviii} Danish Trade Union Development Agency (DTDA) (2021), Indonesia Labour Market Profile 2020, DTDA's Analytical Unit. Denmark. https://www.ulandssekretariatet.dk/wp-content/uploads/2020/04/lmp_indonesia_2020_final_version-1.pdf

^{lix} Labor Institute Indonesia (LII) (2016) Op.cit.

^{lx} International Labor Organization (ILO), KYRGYZSTAN, Situation and Priorities, Access on May 24th 2022, <https://www.social-protection.org/gimi/gess/ShowCountryProfile.action?iso=KG>

^{lxi} <https://www.social-protection.org/gimi/gess/ShowProject.action?id=2790>

^{lxii} International Labor Organization (ILO), KYRGYZSTAN, Results Achieved, Access on May 24th 2022, https://www.social-protection.org/gimi/gess/ResultAchieved.action?jsessionid=bi8_lca3Kr5w5HvqYI3Dk77G_Epa83VD4-ulvSiZx_ondhb6x5hu!-1692580434?id=71

^{lxiii} International Labor Organization (ILO), Assessment Based National Dialogue (ABND) In The Kyrgyz Republic, Access on May 24th 2022, <https://www.social-protection.org/gimi/gess/ShowProject.action?id=2790>

^{lxiv} Ouchi, M; Sici, A. (ILO); Nesterenko, V. and Van Panhuys, C. (2017), Social Protection Assessment-Based National Dialogue. Towards a Nationally Defined Social Protection Floor in the Kyrgyz Republic; ILO Decent Work Technical Support Team and Country Office for Eastern Europe and Central Asia. – Moscow: ILO, 2017 <https://www.social-protection.org/gimi/gess/RessourcePDF.action?id=55003>

^{lxv} Dugarova, E. (2016). A new social protection model in the CIS countries: From social assistance to labour activation. In International Symposium “Social Protection Systems–Tying the Knots”. Bonn (pp. 5-6). https://www.researchgate.net/profile/Esuna-Dugarova/publication/307957025_A_new_social_protection_model_in_the_CIS_countries_from_social_assistance_to_labour_activation/links/57d31e7008ae6399a38da00b/A-new-social-protection-model-in-the-CIS-countries-from-social-assistance-to-labour-activation.pdf

^{lxvi} Ouchi, M; et.al. (2017) Op.cit.

^{lxvii} Dugarova, E. (2016) Op.cit.

^{lxviii} Ouchi, M; et.al. (2017) Op.cit.

^{lxix} van den Heever, Alex. (2012). SOCIAL PROTECTION FLOOR FOR SOUTH AFRICA CONCEPT NOTE Developed for the International Labour Office. [10.13140/RG.2.2.28276.50565](https://www.ilo.org/public-arch/sectoral/2012/05/10.13140/RG.2.2.28276.50565).

^{lxx} Seekings, J. (2018). Rights-based social protection in Africa: A review of approaches, challenges and possibilities. Lusaka: Friedrich Ebert Stiftung.

^{lxxi} The 2008 Social Policy Framework for Africa; the 2010 Yaoundé Tripartite Declaration on the implementation of a Social Protection Floor; the 2011 Social Protection Plan for the Informal Economy and Rural Workers adopted the following year; the 2015 Agenda 2063; the 2015 Addis Ababa Declaration on Social Protection for Inclusive Development; and the 2016 Protocol on the Rights of Citizens to Social Protection. Kaltenborn, M. and Mpedi, L.G. (2021). G20 talks: South Africa must raise Africa's voice for a social protection Global Fund. Global Coalition for Social Protection Floors <https://www.socialprotectionfloorscoalition.org/2021/04/g20-talks-south-africa-must-raise-africas-voice-for-a-social-protection-global-fund/>

^{lxxii} ILO (2010), Building a Social Protection Floor with the Global Jobs Pact, 2nd African Decent Work Symposium 2010, Palais des Congrès, Yaounde – Cameroon. 06 - 08 October 2010

^{lxxiii} ILO (2014) Report to the Government. Assessment of the South African legislation in view of a possible ratification of the Social Security (Minimum Standards) Convention, 1952 (No. 102). South Africa

^{lxxiv} G20 & ILO,(2011) Social Protection Floor in South Africa, Summary, Preliminary draft. 31 August 2011.

^{lxxv} Fall, F., & Steenkamp, A. (2020). Building an inclusive social protection system in South Africa. ECO/WKP(2020)28

^{lxxvi} Ibidem.



A powerful
and balanced
voice for business

Avenue Louis-Casaï 71 – CH-1216 Genève
T +41 22 929 00 00 F +41 22 929 00 01
ioe@ioe-emp.com • ioe-emp.org

© IOE 2023