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[on the recommendation of the Commission for Social Development (E/2019/26)]

2019/6. Addressing inequalities and challenges to social inclusion through fiscal, wage and social protection policies

The Economic and Social Council,

Recalling its resolution [2018/3](#) of 17 April 2018, in which it decided that the priority theme of the 2019 session of the Commission for Social Development would be “Addressing inequalities and challenges to social inclusion through fiscal, wage and social protection policies”,

Recalling also the outcomes of the World Summit for Social Development and the twenty-fourth special session of the General Assembly,

Reaffirming that the Copenhagen Declaration on Social Development and the Programme of Action of the World Summit for Social Development¹ and the further initiatives for social development adopted by the General Assembly at its twenty-fourth special session² constitute the basic framework for the promotion of social development for all at the national and international levels, and encouraging the continued global dialogue on social development issues,

Recalling General Assembly resolution [70/1](#) of 25 September 2015, entitled “Transforming our world: the 2030 Agenda for Sustainable Development”, in which the Assembly adopted a comprehensive, far-reaching and people-centred set of universal and transformative Sustainable Development Goals and targets and affirmed its commitment to working tirelessly for the full implementation of the Agenda by 2030, including adopting policies, especially fiscal, wage and social protection policies, and progressively achieving greater equality, and its recognition that eradicating poverty in all its forms and dimensions, including extreme poverty, is the greatest global challenge and an indispensable requirement for sustainable development,

¹ *Report of the World Summit for Social Development, Copenhagen, 6–12 March 1995* (United Nations publication, Sales No. E.96.IV.8), chap. I, resolution 1, annexes I and II.

² General Assembly resolution [S-24/2](#), annex.



Recalling also General Assembly resolution 69/313 of 27 July 2015 on the Addis Ababa Action Agenda of the Third International Conference on Financing for Development, which is an integral part of the 2030 Agenda for Sustainable Development, supports and complements it, helps to contextualize its means of implementation targets with concrete policies and actions, and reaffirms the strong political commitment to address the challenge of financing and creating an enabling environment at all levels for sustainable development in the spirit of global partnership and solidarity,

Reaffirming the importance of supporting Agenda 2063 of the African Union, as well as its first 10-year implementation plan, as a strategic framework for ensuring a positive socioeconomic transformation in Africa within the next 50 years, and its continental programme embedded in the resolutions of the General Assembly on the New Partnership for Africa's Development and regional initiatives, such as the Comprehensive Africa Agriculture Development Programme,

Affirming its strong support for fair globalization and the need to translate growth into a reduction in inequalities, the eradication of poverty and the commitment to strategies and policies that are aimed at promoting full, freely chosen and productive employment and decent work for all, affirming also that these strategies and policies should constitute fundamental components of relevant national and international policies and national development strategies, and noting in this regard that the decent work agenda of the International Labour Organization has an important role to play in achieving the objective of social protection and the elimination of inequalities, as reaffirmed in the International Labour Organization Declaration on Social Justice for a Fair Globalization,³

Reaffirming that empowerment, participation and social protection are essential for social development and that sustainable development requires the meaningful involvement and active participation of all, particularly those who are vulnerable or marginalized, with due regard to the need for the full and equal participation of women and girls, young people, older persons and persons with disabilities,

Concerned at the global nature of inequality, underlining the fact that growing inequality has an adverse impact on sustainable development and that, therefore, addressing inequality in all its dimensions is an ethical, social, political, environmental and economic imperative of all humankind, and in this regard recognizing that there is a need to better understand the multidimensional nature of development and inequality, acknowledging the significant role that the United Nations system has played and should continue to play in this regard,

Recognizing that coordinated health, social and economic policies are needed to address the health of the most vulnerable and marginalized, who are often the most exposed to violence, discrimination, stigmatization, social exclusion and health risk factors, owing mostly to their living conditions, poor health literacy and inequality in access to health care and other relevant services,

Taking note of the Global Partnership for Universal Social Protection to Achieve the Sustainable Development Goals, launched at the General Assembly in September 2016, in order to highlight the commitments of the participants and the need to achieve universal social protection, as nationally appropriate,

Recognizing the importance of supporting countries in their efforts to address inequalities and challenges to social inclusion through fiscal, wage and social protection policies and through empowering people in vulnerable situations, including women, children and young people, indigenous peoples, members of local

³ A/63/538-E/2009/4, annex.

communities, older persons, persons with disabilities, migrants, refugees, internally displaced persons, persons belonging to national or ethnic, religious and linguistic minorities and people of African descent,

Noting with concern that major gaps remain and that obstacles persist in fulfilling the commitments made at the World Summit for Social Development, and recognizing that, although income inequality among countries remains at a high level, it has been declining, while trends in income inequality within countries present a mixed picture, with many countries experiencing a significant rise in recent decades and others having successfully reduced both income and non-income inequalities, including inequality in opportunity and access to quality education, health care, social protection, adequate and affordable housing, productive assets, financial services, information and communications technology and political representation, although their levels remain high,

Emphasizing that addressing inequality in all its dimensions is essential to making further progress in the eradication of poverty, and recognizing that high levels of inequality negatively affect consumption and inclusive economic growth and the eradication of poverty, as people in lower-income households are unable to stay healthy, thereby lowering labour productivity, affecting the ability of households to develop physical and human capital, reducing social mobility, making it more difficult to break the transmission of intergenerational poverty and trapping a large segment of the population in poverty,

Recognizing that nationally appropriate social protection systems can make a critical contribution to the realization of human rights for all, in particular for those who are trapped in poverty and those who are vulnerable or marginalized and subject to discrimination, and that promoting universal access to social services and providing nationally appropriate social protection floors can contribute to addressing and reducing poverty, inequality and social exclusion and promoting inclusive economic growth,

Noting with particular concern that, although social protection has emerged as one of the key policy instruments for reducing inequality, eradicating poverty in all its forms and dimensions and promoting inclusive growth, significant coverage gaps remain, and recognizing that investing in child, old-age, disability and family benefits could directly reduce poverty rates, have a wider positive impact on nutrition, health and education, as well as on local economic development and employment, and could reduce the disproportionate share of unpaid care and domestic work for women, resulting in lower levels of poverty and vulnerability in the medium and longer term,

Recognizing that social protection measures can improve living conditions of the poor in the short term, in particular in the light of their vulnerability to economic downturns, natural disasters and humanitarian crises, and can also contribute to aggregate demand, encouraging public and private investment and thereby increasing long-term investment and addressing short-term vulnerabilities in a mutually reinforcing manner,

1. *Takes note* of the report of the Secretary-General;⁴
2. *Emphasizes* that the international community, through the outcome documents of the major United Nations conferences and summits, including of the World Summit for Social Development¹ and the twenty-fourth special session of the General Assembly,² the 2030 Agenda for Sustainable Development⁵ and the Addis Ababa Action Agenda of the Third International Conference on Financing for

⁴ E/CN.5/2019/3.

⁵ General Assembly resolution 70/1.

Development,⁶ has reinforced the urgency of eradicating poverty in all its forms and dimensions, combating inequality within and among countries, protecting the environment, creating sustained, inclusive and sustainable economic growth and fostering social inclusion within the United Nations development agenda;

3. *Stresses* that the benefits of economic growth should be inclusive and distributed more equitably and that, in order to close the gap in inequality and avoid any further deepening of inequality, comprehensive social policies and programmes, including appropriate social transfer and job creation programmes and social protection systems, are needed;

4. *Invites* the international community to continue its efforts to strive for more inclusive, equitable, balanced, stable and development-oriented sustainable socioeconomic approaches and, in view of the negative impact of inequality, to simultaneously reduce poverty and inequality in all its dimensions, including gender inequality, and emphasizes the importance of structural transformation through effective policies that promote sustainable industrialization and agriculture which support inclusive and sustainable economic development and improve human well-being for all, including by investing in quality, reliable, sustainable and resilient infrastructure;

5. *Encourages* Governments, the international community and other relevant actors, including workers' and employers' organizations, as applicable, to ensure equal opportunity, reduce inequalities of outcome and combat discrimination and social exclusion, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action;

6. *Encourages* Member States to promote affordable and equitable access to basic services, in particular quality formal and non-formal education, at all levels, including programmes that promote equality and inclusion through the affirmation of the fundamental dignity of the human person, and health care, including through the acceleration of the transition towards equitable access to universal health coverage, as well as access to affordable housing, nutrition and food, employment and decent work, information and communications technology and infrastructure, through advancing gender equality and the empowerment of all women and girls;

7. *Acknowledges* that limited fiscal resources are a challenge to expanding social protection to all, and encourages Member States to enhance the role of fiscal policies in addressing inequalities of opportunities and outcomes, to promote social inclusion by expanding and sustaining fiscal space, including through mobilizing revenue by improving the fairness, transparency, efficiency and effectiveness of tax systems, including by broadening the tax base, increasing tax progressivity and continuing efforts to integrate the informal sector into the formal economy, in line with national circumstances, combating tax evasion and illicit financial flows, to diversify revenue sources by reducing volatility and enhancing sustained growth, to strengthen international support for these measures and to explore coherent funding modalities to mobilize additional resources, building on country-led experiences;

8. *Highlights* the importance of sound public finance management, including debt management, to help to address poverty and income inequality by ensuring the timely delivery of priority social programmes and projects, including through the implementation of expenditure management reforms that will streamline the procurement process and further strengthen the planning-programming-budgeting links;

9. *Underscores* the importance of carefully choosing options for expanding fiscal space by assessing the possible adverse impact of fiscal consolidations through spending cuts on inequality, poverty and social inclusion, and emphasizes the need to

⁶ General Assembly resolution 69/313, annex.

carefully design fiscal policy, in particular tax and transfers systems, to achieve equity, taking into consideration potentially harmful indirect effects, so that people living in poverty, the working poor and the near poor do not end up as net payers;

10. *Stresses* the critical role of public spending and sound public finances in ensuring universal health coverage, access to quality health care and social protection for all, as nationally appropriate, throughout the life cycle, and inclusive and equitable access to quality education at all levels, including early childhood education and education about human dignity and lifelong learning to help to develop human capital, childcare services and facilities and family-oriented programmes, in order to achieve equity of opportunities for all and address disparities in human capital, and invites Governments to increase investment to expand the public provision of such basic services and increase public expenditure on infrastructure, in particular in rural areas;

11. *Urges* Member States to ensure active labour market policies, in order to provide decent work for all people living in poverty and a fair share for workers of gains from increased productivity resulting from structural transformation and trade, and to accelerate efforts to eliminate barriers to social inclusion and to promote full participation in all aspects of society by people living in poverty and in vulnerable situations, including women, children, young people, indigenous peoples, local communities, older persons, persons with disabilities, migrants, refugees, internally displaced persons, persons belonging to national or ethnic, religious and linguistic minorities and people of African descent;

12. *Invites* Member States to consider adopting labour market policies that strengthen institutions and provide adequate labour protection to all workers, especially the most disadvantaged, including through minimum wage policies, while taking into account the role of workers' and employers' organizations, as applicable, as part of policies to boost income growth for the vast majority of workers, taking into consideration the specific circumstances of each country;

13. *Encourages* Member States to implement policies that support the full and productive participation of women in the labour market, including women with disabilities, that promote equal pay for equal work or work of equal value, childcare facilities, the reconciliation of family and professional life, and the sharing of responsibilities between parents, and that also promote meaningful participation in the economy and in decision-making processes at all levels;

14. *Invites* Member States to promote the use of mechanisms of social dialogue, including collective bargaining and engagement with workers' and employers' organizations, where appropriate, and invites policymakers to address the disadvantages faced by women, young people, older workers, persons with disabilities, migrant workers and temporary and part-time workers in employment, by considering measures such as improving access to quality secondary and tertiary education to build human capital and upgrade skills over the longer term, helping young people to enter the labour force and the unemployed to re-enter the labour market by providing employment services, supporting the removal of barriers to hiring and retaining older workers and workers with disabilities, avoiding wage penalties based on occupational status for temporary and part-time workers, improving their conditions of work, including action to prevent and respond to violence in the workplace, and considering setting minimum wages;

15. *Invites* Governments to build nationally appropriate social protection systems for all, including social protection floors, with due regard to fiscal sustainability, provide coverage throughout the life cycle, guarantee access to essential goods and services and reduce unequal opportunities for persons who are socially excluded, emphasizes that the design of social protection systems should also

ensure that benefits do not create work disincentives and that they promote gender equality, and, given that investment in children has multiple long-term benefits, also invites Governments to invest in child-sensitive social protection programmes;

16. *Recognizes* the important role that families can play in combating social exclusion, and highlights the importance of investing in inclusive and responsive family-oriented policies and programmes in areas such as education, training, decent work, work-family balance, health care, social services, intergenerational relationships and solidarity and targeted cash transfers for vulnerable families, in order to reduce inequality and promote the well-being of all persons of all ages, as well as to contribute to better outcomes for children and other vulnerable family members in vulnerable situations and help to break the intergenerational transfer of poverty;

17. *Encourages* Member States to provide universal age-, disability- and gender-sensitive social protection systems, which are key to ensuring poverty reduction, including, as appropriate, targeted cash transfers for families in vulnerable situations, such as when headed by a single parent, in particular those headed by women, and which are most effective in reducing poverty when accompanied by other measures, such as providing access to basic services, high-quality education and health services;

18. *Urges* Member States to address inequities in health status and access to health systems and to continue their efforts to reduce the burden of disease and improve the health and well-being of their people by addressing the social determinants of health, promoting universal health coverage, increasing the coverage of child immunization, expanding HIV/AIDS, malaria and tuberculosis prevention, diagnosis and treatment programmes, supporting community-based service delivery, providing safe drinking water and sanitation and improving nutrition;

19. *Also urges* Member States, in accordance with national circumstances, to establish as quickly as possible and maintain the social protection floors that comprise basic social security, so that all those in need have access to essential health care, including maternity, newborn, child, long-term and palliative care, that meets the criteria of availability, accessibility, acceptability and quality, and to basic income security for children and basic income security for persons of active age who are unable to earn sufficient income, in particular in cases of sickness, unemployment, maternity and disability, inter alia, in the context of enabling employment, and basic income security for older persons, as set out in the Social Protection Floors Recommendation, 2012 (No. 202) of the International Labour Organization;

20. *Encourages* Member States, when designing, implementing, monitoring and evaluating social protection programmes, to ensure gender, age and disability mainstreaming, promote gender equality and the empowerment of all women and girls, and also ensure the promotion and protection of all human rights, in accordance with their obligations under international human rights law, throughout the process;

21. *Recognizes* the importance of providing social protection schemes for the formal and informal economy as instruments for achieving equity, inclusion and the stability and cohesion of societies, and emphasizes the importance of supporting national efforts aimed at bringing informal workers into the formal economy;

22. *Stresses* the need to better coordinate social protection policies and measures with poverty reduction programmes and other social policies to avoid excluding people in informal or precarious jobs;

23. *Invites* Member States, in the context of their national sustainable development frameworks and associated integrated financing frameworks, and within their economic and fiscal capacities, to formulate and implement national strategies to extend to all social security and essential social services that are responsive to

shocks, sustainable in the long run and have a focus on those furthest below the poverty line and negatively affected by climate change and natural and human-made disasters;

24. *Reaffirms* the commitment to achieving gender equality and the empowerment of all women and girls, including through the mainstreaming of a gender perspective into all development efforts, and recognizes that these will make a crucial contribution to progress across all of the Sustainable Development Goals and targets, including efforts to combat hunger, poverty and disease, to strengthen policies and programmes that improve, ensure and broaden the full and equal participation of women in all spheres of political, economic, social and cultural life, to improve their access to and remove barriers from all resources needed for the full exercise of all human rights and fundamental freedoms, including promoting the elimination of all forms of violence against women and girls and ensuring equal access to full and productive employment and decent work, to ensure equal access to quality education for women and girls to strengthen their economic independence, and to improve access to equal opportunities with men and boys in employment, leadership and decision-making at all levels, which is essential for the reduction in inequalities and the empowerment of women and girls;

25. *Urges* Member States to mainstream, as appropriate, a gender, age and disability perspective into all relevant national and local institutions, including labour, economic and financial government agencies, in order to ensure that national planning, decision-making, policy formulation and implementation, programming and budgeting processes and institutional structures contribute to gender equality and the empowerment of women and girls, young people, older persons and persons with disabilities, and develop and strengthen methodologies for the monitoring and evaluation of investment for equitable outcomes, as appropriate;

26. *Reaffirms* the rights of persons with disabilities and the commitment to achieving their full and equal participation in all parts of society, including through the mainstreaming of a disability perspective into all development efforts, and recognizes that such mainstreaming will make a crucial contribution to progress in achieving all of the Sustainable Development Goals and targets, including efforts to combat hunger, poverty and disease, and that social integration and economic policies should be aimed at reducing inequalities and promoting access to basic social services, education, employment and health-care services for all, and should actively work to eliminate discrimination, increase the participation and integration of social groups, in particular persons with disabilities, and address the potential challenges posed to social development by globalization and market-driven reforms in order for all people in all countries to benefit from globalization;

27. *Encourages* Member States to continue to enact inclusive and responsive family-oriented policies and to confront social exclusion, recognizing the multidimensional aspects of social exclusion, focusing on inclusive and quality education and lifelong learning for all, health and well-being for all at all ages, full and productive employment, decent work, social security, livelihoods and social cohesion, including through gender- and age-sensitive social protection systems and measures, such as child allowances for parents and pension benefits for older persons, and to ensure that the rights, capabilities and responsibilities of all family members are respected;

28. *Also encourages* Member States to strengthen laws and regulatory frameworks that promote the reconciliation and sharing of work and family responsibilities for women and men, including by designing, implementing and promoting family-responsive legislation, policies and services, such as parental and other leave schemes, increased flexibility in working arrangements, support for

breastfeeding mothers, development of infrastructure and technology, and the provision of services, including affordable, accessible and quality childcare and care facilities for children and other dependants, and promoting men's equitable responsibilities with respect to household work as fathers and caregivers, which create an enabling environment for women's economic empowerment;

29. *Acknowledges* that investment in human capital and social protection has been proved to be effective in reducing poverty and inequality, and invites Member States to mobilize resources, including through public-private partnerships, to secure adequate levels of social expenditure necessary for expanding coverage towards universal access to food and nutrition, health, education, innovation, new technologies and basic social protection, considering innovative sources of financing as applicable, and to address the issues of illicit financial flows and corruption;

30. *Reaffirms* that social development requires the active involvement of all actors in the development process, including civil society organizations, corporations and small and medium-sized businesses, and that partnerships among all relevant actors are increasingly becoming part of national and international cooperation for social development, also reaffirms that, within countries, partnerships among the Government, civil society and the private sector can contribute effectively to the achievement of social development goals, and acknowledges the importance of efforts to promote the exchange of information and knowledge on decent work and social protection for all and job creation, including decent work initiatives and related skills, and to facilitate the integration of relevant data into national economic and employment policies;

31. *Recognizes* that domestic resources mobilization, underscored by the principle of national ownership and supplemented by international assistance, as appropriate, will be critical to realizing sustainable development and achieving the Sustainable Development Goals;

32. *Reaffirms* the Addis Ababa Action Agenda, and recognizes the need to take steps to significantly increase investment to close resource gaps, including through the mobilization of financial resources from all sources, including public, private, domestic and international resource mobilization and allocation;

33. *Also reaffirms* that international cooperation has an essential role in assisting developing countries, including the least developed countries and small island developing States, in strengthening their human, institutional and technological capacity;

34. *Encourages* developed countries to implement their official development assistance commitments, including the commitment by many developed countries to achieve the target of 0.7 per cent of gross national income for official development assistance to developing countries and 0.15 to 0.20 per cent of gross national income for official development assistance to the least developed countries;

35. *Welcomes* the contributions of South-South cooperation to poverty eradication and sustainable development, and reaffirms that South-South cooperation is an important element of international cooperation for development as a complement to, not a substitute for, North-South cooperation, and commits itself to strengthening South-South and triangular cooperation as a means of bringing relevant experience and expertise to bear in development cooperation;

36. *Stresses* the essential role that official development assistance plays in complementing, leveraging and sustaining financing for development efforts in developing countries and in facilitating the achievement of development objectives, including the internationally agreed development goals, in particular the Sustainable

Development Goals, and welcomes steps to improve the effectiveness and quality of aid based on the fundamental principles of national ownership, alignment, harmonization, managing for results and mutual accountability;

37. *Recognizes* that private business activity, entrepreneurship, investment and innovation are major drivers of productivity, inclusive economic growth and job creation and that private international capital flows, in particular foreign direct investment, along with a stable international financial system, are vital complements to national development efforts;

38. *Invites* all relevant stakeholders, including the United Nations system and civil society organizations, to continue to promote the exchange of information on policies and measures that successfully reduce inequality in all its dimensions and address challenges to social inclusion;

39. *Also invites* all relevant stakeholders, including the United Nations system and civil society organizations, to share good practices relating to programmes and policies that address inequalities and challenges to social inclusion, with the aim of implementing the 2030 Agenda for Sustainable Development.

*20th plenary meeting
6 June 2019*