▶ ILO Information Note

Update 1 : Technical Cooperation and Policy Advisory Support

January 2026

Executive Summary

Building on many years of engagement with Lebanon on social security matters, this document outlines the International Labour Organization's (ILO) areas of intervention, approach, and roadmap in supporting Lebanon's transition toward a sustainable, adequate and inclusive pension system under the National Social Security Fund (NSSF). It is intended for government, workers' and employers' organisations, parliament and other stakeholders to ensure a shared understanding and alignment on the ILO's engagement. This document serves as a living document that will be revised and circulated as necessary to reflect ongoing developments and progress.

Background and Rationale

Having played a key role in supporting the legislative phase of Law No. 319, through the provision of technical assistance, policy and legal advice, and actuarial analysis, the ILO remains committed to providing the necessary support to ensure the effective implementation of the new pension scheme under the NSSF. Moreover, the transition from the EOSI scheme is not merely a shift to a new system but a complex process that also entails addressing the structural and financial challenges embedded in the existing scheme. This transition demands sustained technical guidance and social dialogue, areas where the ILO's expertise and guidance through international social security standards and principles offer indispensable value, notably the landmark Social Security (Minimum Standards) Convention, 1952 (No. 102), the Equality of Treatment (Social Security) Convention, 1962, and the Maintenance of Social Security Rights Convention, 1982 (No. 157), and the Social Protection Floors Recommendation, 2012 (No. 202).

Areas of Intervention

The ILO's engagement framework focuses on six complementary areas of intervention; each aimed at addressing key dimensions of Lebanon's pension reform and the resolution of the EOSI.

- Conduct of actuarial assessment and financial analysis: Data-supported analyses to generate evidence-based policy options to inform decision-making; with the meaningful involvement of government, workers' and employers' organisations to inform analyses and discuss results, and the preparation of both full reports and concise, non-technical summaries to ensure that all findings are accessible.
- Advisory on the legal and policy framework: Support for drafting and reviewing legal texts, implementation decrees, and any necessary law amendments.
- Promotion of social dialogue and stakeholder engagement: Facilitate inclusive tripartite dialogue to ensure consensus and ownership.
- NSSF digital transformation and systems development: Support the NSSF's digital transformation, particularly through technical support to the design and implementation of a Management Information System (MIS) to ensure the effective administration of the pension scheme.
- Institutional strengthening and capacity building: Enhancing the institutional readiness of the NSSF and relevant stakeholders to effectively implement and manage the new pension scheme, including effective complaint and appeal procedures. This also includes building the technical capacities of NSSF staff and concerned representatives of employers' and

workers' organizations through targeted training and knowledge transfer, ensuring sustainability and ownership of the reforms.

- Advocacy and communication: Strengthening awareness and understanding of the pension reform among policymakers, social partners, and the public. This includes developing and implementing a communication and advocacy strategy to promote broad-based support for the transition from the EOSI to the new pension scheme, and trust in it.

► Approach

The ILO's framework of engagement to supporting Lebanon's pension reform is anchored in the ILO's unique mandate rooted in its tripartite structure that brings together governments, workers and employers, the legal framework, and established national processes.

In particular, and as a participant in the National Supervisory Committee for the Implementation of the Pension Scheme chaired by the Ministry of Labour, the ILO considers this platform as a key forum for discussing the implementation of the new pension scheme. The Committee's tripartite composition, bringing together representatives of government, NSSF, employers, and workers, makes it an appropriate and legitimate space for such dialogue.

Furthermore, the ILO's tripartite structure and normative mandate position it as a credible and neutral facilitator capable of building consensus and fostering constructive engagement among all parties. To this end, the ILO will continue its bilateral discussions with the government and social partners to inform technical analyses, build their technical capacities, understand their respective positions on an on-going basis, and support their active participation in tripartite decision-making bodies and processes.

In parallel, continued dialogue with parliamentary committees remains essential to keep policymakers informed and aligned with the technical and institutional developments of the reform process. The ILO will therefore maintain open communication with relevant parliamentary bodies to help ensure coherence between legislative work and policy implementation.

► Workplan and Next Steps

November 2025 - December 2025: Collection of data from the NSSF required for the actuarial analysis of the new pension scheme and the financial assessment of the EOSI scheme and start of EOSI financial analysis.

January 2026: Completion of the EOSI financial analysis, providing key figures for the scheme, including total liabilities, scheme statistics, and related financial indicators.

January 2026 – March 2026: Conduct the actuarial analysis to inform the design of the transitional arrangement decree, including the definition of contribution rates for the pension scheme and their allocation between workers and employers.