Promoting adequate social protection and social security coverage for all workers, including those in non-standard forms of employment

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0. Introduction

The growing diversification of employment and work arrangements in G20 countries has implications for access to adequate social protection. The phenomenon is not new but appears compounded by the emergence of the digital economy, automation and globalization. Today, global supply chains connect industries and workers throughout the globe, new technologies transform the workplace, new professions are emerging that could not have been imagined a few decades ago as workers carry out individual tasks on online platforms, often as independent contractors. Overall, these dynamics have resulted in lower levels of protection and call for adequate and adapted policy responses.

Recognising the importance of these challenges, the G20 Ministerial Declaration “Towards an Inclusive Future: Shaping the World of Work”, committed to “shaping the future of work by harnessing opportunities of structural change for new and better jobs and reducing risks through a focus on policies for skills development, effective social protection for all, and job quality” and identified “gaps in social protection resulting in part from the rise in non-standard forms of employment and the growing platform economy” (G20, 2017, paras 3 and 6) as one of the critical challenges that require an effective response. These deliberations also build on the G20 Policy Recommendations for Promoting More Equitable and Sustainable Social Protection Systems, adopted in 2016 (G20, 2016), as well as the G20 Framework on Promoting Quality Jobs (G20, 2015).

This background note addresses the opportunities and challenges that arise from changing forms of work in G20 countries, building on previous conclusions of G20 meetings and the papers Strengthening Social Protection for the Future of Work (ILO, 2017a) and the Concept Paper: Future of Work (OECD, 2017a) submitted to the G20 EWG for its meeting in Hamburg in February 2017.

This background note focuses in particular on four issue areas:

- Adapting social protection systems to non-standard forms of employment,
- The role of social protection systems in facilitating transitions in labour markets (supporting structural transformation of national economies; multiple employment; transition between employee status and self-employment);
- Facilitating labour mobility through the portability of benefits and social security rights (bilateral and multilateral labour and social security agreements); and
- Role of quality care services (child care, long-term care, others) in protecting populations and providing decent employment opportunities, particularly for women.

1. Adapting social protection systems to non-standard forms of employment (NSE)

Although workers in non-standard forms of employment (NSE) constitute a relatively limited share of the workforce in many G20 countries, global trends such as globalisation and digitalisation may increase the number of workers in NSE (ILO, 2016a). While NSE may create opportunities for workers, they also tend to be associated with weaker social protection and other decent work deficits. As commonly understood, NSE designates a range of contractual arrangements that deviate from the typical open-ended, full time, dependent employment relationship which, while not a legal concept, generally remain the dominant form of employment at the basis of most labour and social security frameworks. NSE can be either formal or informal and can result in precarious or insecure work.

Often, the new forms of employment are presented as offering needed flexibility – both regarding where and when the work is carried out. Such increased flexibility can provide greater
opportunities for under-represented groups to participate into the labour market, such as women, senior workers and those with disabilities. Yet the new forms of work also raise significant concerns about job quality. Often, workers in NSE are there due to lack of more standard employment opportunities. For workers to benefit, arrangements should be voluntary, offer access to social protection, and compensate for lower job- and earnings stability.

NSE will inevitably continue posing challenges. While fears around massive unemployment caused by automation and globalisation are probably exaggerated, significant upheaval is nevertheless likely as jobs are destroyed in some areas, while others emerge elsewhere. Adjustment costs may be significant and are more likely to be borne by the least skilled and the most disadvantaged. We may be facing higher disparities in the labour market feeding into the already high inequalities in income and job quality, with consequences for the social protection of workers. It is therefore important to devise legal and regulatory frameworks to promote decent work, and ensure that social protection system are adequately equipped to cover all workers in the various forms of NSE.

Policy options that can be considered to ensure non-discrimination and equal treatment in social protection systems across various arrangements include:

1.1 Integrating social protection into the broader public policy responses aimed at ensuring decent work and job quality for those in NSE

Social protection gaps for NSE workers need to be addressed as a part of a comprehensive set of policies aimed at ensuring decent work conditions for all workers. NSE workers face challenges with regard to employment, earnings, working hours, occupational safety and health, social security coverage, training, and access to the fundamental principles and rights at work, including the right to representation at the workplace. These multiple challenges call for a mix of policy responses to fill regulatory gaps and to improve the quality of non-standard jobs, with a view to remove or mitigate decent work deficits (ILO, 2016a; OECD, 2017a).

1.2 Adapting social protection systems to ensure that all workers, including those in NSE, benefit from adequate levels of protection.

In most of the G20 countries, social protection systems serve the large majority of workers in formal employment. However, these systems need to be better adapted to also serve the needs of those in NSE, and cover those currently in informal employment. This can be done through national, regional and international efforts and in consultation with employers’ and workers’ organizations. Effective and inclusive social protection policies and legal frameworks are a prerequisite for decent work for all workers, including those in NSE (ILO, 2017b; OECD, 2017b). These could include:

- adapting existing protection mechanisms to ensure coverage of all workers including part-time or temporary workers by, for instance, eliminating or reducing thresholds on minimum hours, earnings or duration of employment so that workers in non-standard arrangements are not excluded from under coverage; considering that such thresholds can encourage the use of “cheaper” unprotected forms of employment, thus creating protection gaps for workers and unfair competition for enterprises, also with a view to preventing the informalization of employment and fostering transitions from the informal to the formal economy (ILO, 2016a; OECD, 2018);
- making systems more flexible with regard to contributions required to qualify for benefits, including by allowing for interruptions in contribution records;
- enhancing the portability of benefits between different social security schemes and employment statuses;
- guaranteeing a nationally-defined social protection floor providing at least basic social security guarantees to all in need of such protection as part of national social protection systems;
• adapting (un-)employment insurance schemes to respond to the contingences specific to workers in NSE;
• making full use of ICT to integrate data and information management to support new initiatives by social protection administrations (Barca and Chirchir, 2014; GIZ, 2017). OECD countries (e.g., Belgium, Estonia, Italy, New Zealand, UK and Norway) have recently adopted one-stop-shop solutions in the provision of benefits and services. The positive effects of these initiatives are multiple: lowered payments of undue benefits, both strengthened and streamlined collections, increased transparency and stronger accountability of systems. Other examples include Turkey’s Integrated Social Assistance Information System, a process management and information system for carrying out a full range of social assistance procedures -- applications, enquiry, delivery and monitoring. Recourse to systems of unique identification number and unified contribution collections has been marked across Latin America countries. (OECD, 2017c). Moving forward, it is important that registries are inclusive and collect information from all and are not just narrow targeted to the poor;
• adapting, as required, labour market institutions to the changing work environment, by fostering improvements in working conditions, skills development, employment relationships and collective bargaining while at the same time encouraging employers to seize the opportunities offered by innovation;
• properly coordinating social protection policy with other public policies so as to help workers manage risks and better accommodate transitions in their working lives; these include broader policies that support full employment, as to ensure sufficient decent employment opportunities for those who want to work, by directing macroeconomic policy to this objective as well as by instituting public employment programmes when needed.

1.3 Covering NSE through social insurance and collectively financed social protection mechanisms.

In most countries, a combination of social insurance and tax-financed social security schemes represent the principal mechanisms for ensuring social protection of workers in both standard and non-standard forms of employment, in particular by ensuring their income security and access to health care through collectively financed mechanisms. Despite the challenges discussed earlier, social insurance is the main mechanism of support for formal workers and it also provides an important social protection mechanism for workers in NSE. Such coverage is particularly important as it is not linked to a specific employer.

Currently, several OECD countries already include people in non-standard employment in their existing social protection system (OECD, 2017b). While a step in the right direction, additional measures may be necessary to take the specificities of NSE into account, so as to ensure effective coverage. For example, solutions could be found to better respond to situations where it is unclear who should pay the employer contribution if there is no employer, if the responsible employer is not easily identified or if a self-employed worker cannot afford to pay.

Therefore, in order to be successful, policy responses could require:

• Favour mainstreaming approaches to ensure that workers in NSE are covered under the collectively financed social protection mechanisms, equivalent to the protection for workers in standard forms of employment, and
• Accompany such approaches by measures to support smooth transitions between different types of jobs for workers, while ensuring their continued social insurance coverage (see section 2). Workers in NSE are thus able to continue building their social insurance entitlements over their working life, thus facilitating labour mobility and contributing to greater stability, better protection and an effective safeguard against the informalization of employment.
**Part-time workers**

Voluntary part-time work can provide opportunities for under-represented groups (such as women, youth or older workers) to participate in the labour market; however involuntary part-time work is problematic. For both categories of part-time workers, however, social protection gaps constitute an important challenge. Depending on minimum hour or salary thresholds specified in national legislation, several categories of regular part-time workers can find themselves excluded from some or all social security benefits. This is more often the case for marginal part-time workers, who frequently are excluded from unemployment insurance and other social security benefits (ILO, 2016a).

Options for extending social protection coverage to part-time workers include:

- lowering the thresholds for the minimum number of working hours or earnings, as advocated by the ILO Part-Time Work Convention, 1994 (No. 175), which recommends setting those thresholds in a manner avoiding the exclusion of an “unduly large percentage of part-time workers”.¹
- facilitating social insurance coverage for part-time workers with multiple employers, and for those combining part-time dependent work and self-employment. This may involve the adaptation of legal frameworks and streamlining of administrative procedures, including simplifying and facilitating electronic access to registration, consultation and contribution collection mechanisms.² Countries that combine unemployment insurance with unemployment assistance can provide coverage to a greater proportion of workers, including marginal part-timers usually in the form of tax financed unemployment assistance (e.g. Australia and New Zealand).
- recognizing periods of leave to care for children or other family members by topping up social security entitlements, so as to allow those who have reduced their working time because of care giving duties to enhance their levels of social security coverage. This would benefit in particular women who constitute the majority of part-time workers in many countries (ILO, 2016b; OECD, 2017d). A number of social insurance schemes recognize periods of child-rearing when calculating contribution periods to facilitate access to social security benefits and reduce gender inequalities, e.g. in the case of pension calculation entitlements in Germany, Japan, or the United Kingdom (Fultz, 2011).

**Temporary workers**

While workers on fixed-term contracts over several months are generally covered by existing social protection mechanisms, those with short contracts and casual workers, including day labourers, usually are not. This is the case, for example, in India, where the majority of casual workers fall outside the scope of social security legislation. As a step towards addressing this challenge India is establishing a unified digital record keeping known as Aadhaar. Benefits include streamlined access by rural populations to the payment of subsistence benefits to low-income households who are eligible for the “cooking gas subsidy” and “social assistance pensions” (OECD, 2017c). In some countries, different rules are applied to temporary workers compared to other workers, as is the case, for example, for sickness and maternity coverage in Mexico. Lowering these thresholds is therefore critical for the extension of coverage and for ensuring greater parity between workers in different forms of employment (ILO, 2016a).

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¹ Similarly, the ILO Maternity Protection Convention (revised), 2000 (No. 183), which applies to all employed women including those employed in atypical forms of dependent work, prescribes that the conditions to qualify for cash maternity benefits must be determined in such a way as to be satisfied by a large majority of the women to whom this Convention applies.
² See OECD (2017c) for a comprehensive review of policy options in OECD and emerging economies to harness the potential stemming from technological change for improving social protection systems.
**Self-employed workers**

Social insurance coverage of self-employment, including dependent self-employment remains an important challenge, despite important progress in some countries (e.g. Eichhorst et al., 2013; Spasova et al., 2017). Although many countries cover some categories of self-employed through mandatory or voluntary coverage, globally, coverage rates remain low, resulting in significant social protection gaps for this group of workers (ILO, 2017a). There are nonetheless a number of relevant experiences with regard to extending social insurance coverage for self-employed workers. Those include:

- simplified tax and contribution payment mechanisms (e.g. Argentina, Brazil, France),
- mandatory coverage of farmers such as in in Brazil and France through mechanisms adapted to their specific characteristics and needs;
- the coverage of specific groups such as artists and related occupations through special social insurance funds, as in Germany (*Künstlersozialkassen*) (ILO, 2016a; OECD, 2018);
- measures to ensure equal treatment of workers in dependent self-employment, to prevent misclassification and to curb disguised employment in situations where workers are (re-)classified as self-employed contract workers in order to avoid social insurance contributions. Germany and Italy, for example, have implemented measures to close protection gaps and ensure equal treatment with wage employees, including by extending access to social security (Eichhorst et al., 2013; ILO, 2016a; OECD, 2018);
- measures aimed at taking into account the peculiar situation of workers on digital platforms, particularly considering that they often combine work in the digital economy with a regular job under which they may enjoy some social protection coverage (Berg, 2016; Forde et al., 2017).
- establishing an adequate methodology for the calculation of contributions is crucial with respect to covering these new forms of self-employment as earnings are often low and/or volatile and as the self-employed usually have to cover both the employee and employer contribution rate. These concerns can be addressed through a number of solutions: for example, adapting contribution assessment and payment schedules to the characteristics of the worker, such as annual rather than monthly contributions for rural workers and producers (e.g. Brazil); flat contributions; proxy income measures (Brazil, Republic of Korea); or the use of broad contribution categories. Simplified administrative procedures for registration and contribution and tax payments, such as the monotax mechanisms (Argentina, Brazil) also help to ease the administrative burden on the self-employed, thereby incentivizing their formalization and ensuring their access to social insurance benefits.

### 1.4 Harnessing tax-financed mechanisms for guaranteeing at least a basic level of social security to workers in NSE

Tax-financed social protection benefits (such as social assistance) play a key role in complementing other existing social protection mechanisms to secure a social protection floor for all, that is a basic level of protection for those in need, as advocated by the Social Protection Floors Recommendation, 2012 (No. 202). Such non-contributory schemes financed from general taxation play a particularly important role for those who are not sufficiently covered by contributory mechanisms. For example:

- Guaranteeing old-age pensions: Tax-financed pension schemes can ensure at least a basic level of income security in old age for (former) workers in NSE; some countries, such as Canada, provide a universal pension for older people that guarantees a basic

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3 In Italy, a special and separate social security fund was created for economically dependent workers, aimed at hindering the use of this form of contractual relationship for the sole purpose of circumventing regulations on the payment of social security contributions.
level of income security; contributory pensions complement this universal pension (ILO, 2017b). Other countries, such as Australia or South Africa, provide non-contributory old-age pensions for those who have not earned sufficient entitlements under the social insurance scheme, or do not reach a minimum level of income security.

- Guaranteeing child and unemployment protection: Tax-financed benefits may also close coverage gaps for workers in NSE for child and family benefits (e.g. Argentina), unemployment protection and social assistance (e.g. France, Germany).

- Guaranteeing health protection: Tax financing is essential for national health services (e.g. United Kingdom) and for subsidizing health insurance contributions for low-income workers, including many non-standard workers who may not be sufficiently covered otherwise (ILO, 2017b).

Measures aimed at guaranteeing a form of social protection regardless of type of employment close coverage gaps and reduce the need to track entitlements across jobs for particularly low wage earners. Some social protection benefits – such as health protection, child benefits and parental leave – are already universal in many OECD countries. In some countries, means-tested income replacement payments to low-income households, such as in Australia and New Zealand, can also close coverage gaps, but tracking self-employment income and dealing with highly fluctuating earnings remains a challenge.

Establishing universal basic income schemes (UBI) is sometimes presented as having the potential of removing access problems by providing an equal and unconditional benefit to all. Independence of entitlements from the employment record is considered as one of the key advantages, together with a simplification of administrative processes and the closing of coverage gaps. However, the introduction of a UBI would represent a significant departure from most existing social protection policies and strategies. A UBI would require a significant amount of fiscal space, which may exceed the economy’s capacity to sustain the co-existence of a UBI with other social protection benefits to ensure adequate levels of protection (OECD, 2017e, 2018). Many governments have already implemented universal benefit schemes for specific subgroups of the population, such as children or the elderly. In countries where schemes such as universal child benefits or pensions are already implemented, they have been a very effective means at filling coverage gaps and ensuring at least a basic level of income security at manageable cost (ILO, 2017b).

1.5 Combining taxes and contributions in building comprehensive and inclusive social protection systems

Providing adequate protection to workers in the various forms of NSE calls for comprehensive social protection systems, agreed in the 2030 Agenda, namely in the SDG target 1.3 (ILO, 2017b).

National strategies should aim at establishing the right mix of non-contributory and contributory mechanisms suited to the national circumstances with a view to securing coverage all workers, while giving special consideration to the needs of workers in non-standard forms of employment. Inevitably, contributory social protection mechanisms are linked to employment in some form or another, either through an explicit link to economic activity as an employee or a self-employed person, or, implicitly, on the assumption that contributory capacity equates to a certain level and regularity of income (ILO, 2016a). Therefore, workers with contributory capacity, including those in NSE, should in principle be covered, with necessary adaptations, by contributory mechanisms, such as social insurance, as to secure adequate levels of protection and meeting their needs. Non-contributory tax-financed mechanisms should however also be implemented in parallel to contributory ones, in order to secure that all in need of protection can benefit from at least
basic social security guarantees throughout the life-cycle based on equitable and sustainable financing mechanisms.

In the absence of such a comprehensive approach for providing social protection based on the principle of social solidarity, the State would not be adequately fulfilling its overall and primary responsibility to build and maintain a comprehensive social protection system. As a result the future of work would lack an important component allowing it to remain decent and equitable.

### Box 1: Reaching universal social protection coverage for children through a combination of contribution and tax-financing: The case of Argentina

Argentina is progressing towards universal child benefit coverage through a combination of measures. In addition to the existing contributory family allowances (CFA) and tax deductions available for higher-income workers with children, in 2009 it introduced the Universal Child Allowance (UCA) in response to the effects of the global crisis, and with the aim of consolidating several non-contributory transfer programmes for families with children. Through the UCA, child benefits were extended to families of unemployed workers, informal workers, domestic workers and self-employed workers participating in the simplified tax and contribution payment regime for small-scale contributors (monotributo). The three components of the family benefit programme in 2014 reached 84.6 per cent of the children and adolescents under the age of 18. While the CFA and tax deduction scheme together benefited 53.3 per cent of this population, the UCA scheme provided benefits to 46.8 per cent of that same population. Together, these benefits accounted for about 1.04 per cent of GDP, with the UCA accounting for 0.50 per cent. An assessment of the impact on indigence and poverty of the family transfers for children concluded that indigence would be reduced by approximately 65 per cent, overall poverty by 18 per cent, and 80 per cent of children are pulled out of poverty (ILO, 2017b).

2. **The role of social protection systems in facilitating labour market mobility and supporting the structural transformation of national economies**

Social protection systems play a key role in facilitating labour market mobility and supporting the structural transformation of national economies. Especially unemployment protection schemes play a key role in combining income security with employment services, facilitating job-matching and skills development, thereby contributing to promoting productive and decent employment.

As employment trajectories become more fluid, more attention should be given to ensuring that job mobility, in particular transitions between economic sectors, occupations, as well as between dependent employment and self-employment, and vice versa, does not negatively impact social protection rights and entitlements.

The 2017 G20 Ministerial Declaration recognizes “a growing need for policy solutions and coordination to ensure access to appropriate social protection for workers in all forms of employment and work arrangements, so that workers are supported to manage risks and adapt to different to different circumstances as the labour market continues to change” (G20, 2017, Annex A). In particular, the Declaration calls for further action to “promote non-discrimination and equal treatment in social protection systems amongst all different contractual arrangements including non-standard forms of employment” and to “consider the introduction or strengthening of elements in social protection schemes to facilitate job mobility by supporting the portability of benefits and entitlements across different jobs, different types of employment, as well as periods out of employment” (G20, 2017, Annex A).

Policy options that can be considered to ensure non-discrimination and equal treatment in social protection systems across contractual arrangements include:
2.1 Creating a level playing field for workers in different forms of contracts by reducing fragmentation and enhance coordination between schemes

Creating a level playing field between workers in different contractual arrangements can be achieved through their coverage under the same social security scheme, or through a set of well-coordinated schemes. Such efforts are particularly important with regard to measures to enhance the protection of workers in precarious situations, which contributes to reducing incentives for economic actors to misclassify workers.

In countries in which the social protection system is more fragmented, with several social insurance schemes for different occupational groups or types of employment, specific regulations and portability mechanisms need to be put in place to ensure uninterrupted coverage in case of transitions from one type of employment to another, or in case of a combination of different types of employment (e.g. part-time work as employee combined with self-employment).

Particular attention should be paid to designing appropriate policy solutions for the self-employed, particularly those who are economically dependent (Eichhorst et al., 2013; Spasova et al., 2017). For example, some European countries, such as Belgium, France, Hungary, Luxembourg and Sweden, have allowed self-employed workers to include contribution periods from previous employment in the calculation of unemployment benefits to avoid that workers lose their entitlements when moving between different employment statuses (Spasova et al., 2017).

2.2 Ensuring that social protection entitlements are transferable between employment statuses and adapt to changing realities

Barriers to labour mobility are highest if social protection mechanisms are directly or indirectly linked to a specific employment contract, particularly if associated with certain vesting periods (e.g. severance payments or employer-provided health or pension insurance). Not being linked to a contract with a specific employer, social insurance mechanisms can potentially positively support labour mobility. Yet the exclusion of certain categories of workers (e.g. the self-employed, in many countries) or restrictive minimum thresholds with regard to working time, salary or employment periods, can constitute possible barriers to labour mobility. Many countries have started to identify and remove such barriers with a view to ensuring that social insurance mechanisms can realize their full potential of protecting the workforce and broader population (see below). More attention is also given to ensuring that tax-financed mechanisms can play a more prominent role in ensuring at least a basic level of protection for all, in other words, a social protection floor (see above).

Some countries have introduced, or consider introducing, personal activity accounts to be used flexibly according to needs (OECD, 2017b). In France, the personal activity account (compte personnel d’activité, CPA), which is in place since January 2017, allows all workers regardless of their labour market status to accumulate pension entitlements and “points” accrued on past jobs for training and education, leave days not taken and strenuous work. While the transition between different employment statuses may entail accumulating no further or fewer points, the previously acquired points are not lost. The aim of this reform has been to move from an approach where rights are linked to the employment status to one of individual rights transferable between employment statuses and to adapt to the changing realities of increasingly non-linear career paths. Such an account is also intended to simplify the social protection system and improve individuals’ knowledge of their rights and entitlements. Similarly, in Germany, the government’s White Paper “Work 4.0” (2017) suggests the establishment of long-term personal accounts for each individual that are equipped with an initial credit at the start of their working life and can be accumulated through contributions. This credit can be used for skills development, vocational training or career breaks.
The design of these mechanisms, however, raises some challenges, e.g. with regard to the question of how much redistribution such models should incorporate to ensure that all workers can benefit and how risk pooling will be achieved (OECD, 2018). In addition, the financing of such mechanisms, and the respective roles of employers and the state, still warrants some thoughts, as does the question of how much of the entitlements should be used for investments in training, starting an enterprise and other assets, and how much could be used for retirement benefits, complementing other pension entitlements (ibid.). While portability and flexibility may be desirable features, it is essential that such mechanisms do not leave behind those who are in most need of protection, namely the workers with unstable and low-paid jobs.

2.3 Ensuring social protection for workers in the digital economy through adapted mechanisms.

More efforts are necessary to ensure that those in "new" forms of employment are covered under the same terms as other workers. This requires a clear commitment to ensuring that regulations apply to these forms of employment and are effectively enforced. In many cases, it may be necessary to adapt existing administrative and financing mechanisms to facilitate such inclusion through innovations, such as:

- adaptation of regulatory frameworks and enforcement mechanisms that keep pace with digital technologies, as to ensure that digital platforms respect their obligations with respect to the protection of workers, and allow fair competition with other economic actors;
- simplification of administrative procedures and adaptation to the specific characteristics and needs of workers in the digital economy;
- automatic collection contributions and taxes through online and mobile services;
- examination of the potential of digital platforms following a cooperative model that share services and benefits among service providers.

For example, some countries (e.g. Indonesia and Uruguay, see Box 2) introduced adapted mechanisms to ensure social protection coverage for taxi drivers, including those working through digital platforms (e.g. Uber) Where such mechanisms are part of the general social insurance scheme or foresee portability arrangements, workers transitioning from one form of employment to another, or combining different types of employment, will not see their social security coverage interrupted or reduced. At the same time, the coverage of this type of worker helps to ensure a level playing field and a fair competitive environment among economic actors in the "old" and "new" economy.

Another challenge is to overcome obstacles with regard to social security coverage for workers with multiple employers, including workers on digital platforms (OECD, 2016). Hill (2015) discusses for the United States the establishment of a facility that would facilitate for workers on digital platforms the accumulation of sufficient contributions and work hours, based on contributions that each employer pays on their behalf into a personal account, which would then transfer the accumulated contributions into existing social security programmes. It is worth noting that some platforms have put in place mechanisms to improve or facilitate worker protection (OECD, 2017a).
Box 2: Innovations to extend social security coverage: covering taxi drivers operating through mobile platforms (e.g. Uber) in Indonesia and Uruguay

Indonesia and Uruguay have introduced adapted mechanisms to ensure social protection coverage for taxi drivers operating through mobile platforms.

Indonesia has introduced a digital mechanism to securitise the new application (similar to Uber) that the country has for motorcycle taxi rides. When using the application a small amount of the tariff is automatically deducted for accident insurance of both the driver and the passenger for the length of the trip.

In Uruguay taxi drivers, including those working through digital platforms (e.g. Uber), are covered by social insurance, requiring the registration and payment of social insurance contributions through an easy-to-use online application (BPS Uruguay, 2017). This innovation builds on Uruguay’s long experience with covering self-employed workers and workers in micro-enterprises through a simplified tax and contribution payment mechanism (monotributo); similar experiences exist in other countries including Argentina and Brazil.

2.4 Fully exploiting the potential of (un)employment protection to facilitate transitions between jobs.

Unemployment protection, such as unemployment insurance, tax-financed unemployment assistance, or employment guarantee schemes and other public employment programmes, is an important means to accommodate a dynamic labour market while securing decent work opportunities particularly for workers engaged in NSE (ILO, 2017b). As outlined above, extending and expanding unemployment protection systems, in line with the Employment Promotion and Protection against Unemployment Convention, 1988 (No. 168), is particularly suited for workers in NSE, especially those doing involuntary part-time work, but also because of their higher rate of transition in the labour market (ILO, 2017b).

- **Coverage for partial unemployment** plays an important role in bridging short-term troughs in demands and allow workers to reskill and, if necessary, move to other sectors. Some countries have, during times of economic crises, instituted policies to reduce working hours to mitigate job loss, e.g. as is the case in Germany, Italy and the United States. In addition, coverage for partial unemployment may also help those in involuntary part-time work, which is one of the key sources of economic insecurity for many workers. Unemployment protection mechanisms can play an important role in enhancing income security, facilitating participation in part-time education and training, and supporting job-search (ILO, 2016a).

- **Coverage of self-employed workers** in (un)employment insurance can potentially support workers in moving between dependent and self-employment and vice versa (OECD, 2015; ILO, 2017b). It can help workers to manage the income risks associated with creating an own business and provide a fall-back position in case the business does not take off as expected. However, defining the eligibility conditions for self-employed workers with regard to the loss of earned income and job search conditions is more challenging than for employees (OECD, 2018).

- **Training programmes and job search assistance** can play an important role in supporting workers to develop their skills after they have lost their job, in some

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4 In Germany, the short-time work scheme (Kurzarbeit), permits workers to maintain their skills, qualifications, social network – and their income – as well as being beneficial for employers, who save on the costs of dismissal, hiring and training by not dissolving their workforce. In Italy, the Cassa Integrazione Guadagni provides a substitute income to those workers who are temporarily laid off or whose working hours have been reduced during temporary critical situations of their employers. In the United States, the Short-Time Compensation (STC) programme compensates workers whose hours are reduced during a downturn in certain States, which aims at empowering workers to change from one work situation to another according to changes in the economy as well as their own changing preferences or abilities.
instances making the receipt of benefits conditional on participation in the training. The G20 has treated this topic earlier, such as in the G20 Skills strategy, the G20 Policy Recommendations to Enhance Employability, and the G20 Priorities for the Future of Work, point I, strengthening skills development and adaptation throughout the life cycle (G20, 2017).

In addition to ensuring social protection at the individual level, unemployment protection plays also an important role at the macroeconomic level to accommodate structural change of the labour market and for facilitating transitions of workers to growing sectors of the economy, such as sectors with higher levels of productivity or environmental sustainability (ILO, 2015, 2017b).

3. Facilitating labour mobility through effective portability of social security rights for international migrants

In addition to facilitating labour mobility within countries, G20 countries have also taken a range of measures to manage cross-border labour mobility and to protect the rights of migrant workers, recognizing that access to employment plays a key role in promoting sustainable integration of over 130 million regular migrants, approximately 5 million recognized refugees and significant numbers of returning migrants in the G20 (G20, 2017). In their May 2017 Ministerial Declaration, the G20 leaders emphasized that “effective international cooperation at bilateral, regional and multilateral levels can help develop skills recognition systems, close the international data gaps, encourage public and private agencies to engage in fair recruitment practices, and consider ways for the cross-border portability of social security” (G20, 2017, Annex A).

Migrant workers often face significant difficulty in accessing social protection due to a number of reasons:

- in accordance with the principle of the territoriality, national social security legislation is limited in its application to the territory of one State;
- in addition, residence requirements and sometimes, though less frequently, nationality conditions may also have the result of excluding migrants from accessing or limiting their access to social security in the destination country.

As a result, whenever workers and their families leave the territory of the State in which they had acquired rights with regard to social security, they are confronted to two major types of challenges:

(i) Access of foreign workers and their family to the social security system of the destination country;

(ii) the portability across borders of acquired benefits when they change country of usual residence.

Policy options that can be considered to facilitate labour mobility through effective portability of social security rights for international migrants include the following:

3.1 Ensuring that national legislation and practice does not discriminate against migrant workers and is responsive to their special needs.

Ensuring the principle of equality of treatment for migrant workers in national legislation and practice entails several elements. It includes the recognition by the national legislation of the portability of nationally acquired social security rights, although such portability is often made subject to reciprocity conditions or the existence of bilateral or multilateral social security agreements. In practice, however, migrant workers may have to face unfair treatment due notably to administrative barriers (e.g., long waiting periods, difficulty to observe eligibility criteria abroad, incompatibility of social security systems).

There are also other unilateral social protection mechanisms established either by the countries of origin or of destination to secure the maintenance or entitlement to social security rights in situations of migration; such as:
• provisions allowing for the payment of benefits abroad;
• the possibility to remain insured in the country of origin through voluntary or mandatory access to national insurance schemes,
• the establishment of welfare funds for nationals working abroad; or
• extending social security coverage to vulnerable categories of workers such as seasonal agricultural workers or domestic workers mostly composed of migrant workers which also have the effect of supporting formalization or regularization processes.

Often, however, even when established in the national legislation, equality of treatment is only granted to certain categories of migrant workers such as permanent residents and only made available to temporary migrants subject to the existence of bilateral or multilateral social security agreements (SSAs).

3.2 Concluding dense networks of bilateral and multilateral legal frameworks between labour supplying and labour receiving countries to organize a fairer migration.

Given the above challenges, promoting social security coordination mechanisms through bilateral or multilateral labour and social security agreements (SSAs) is a key to guarantee the principle of equality of treatment and ensure the maintenance of social security rights of migrant workers and their families.

However, according to evidence by the World Bank only about one quarter of the stock of migrants are subject to a bilateral social security agreements, most of whom have been moving between high-income countries (Holzmann, 2016). While the number of agreements has increased overtime, and regional agreements are covering a growing number of beneficiaries in Europe, Asian and Latin America, a large number of migrant workers are not covered. What is more, if pension rights are generally included in SSAs, this is only rarely the case for health care benefits and other types of accrued social benefits (unemployment benefits, disability benefits, sick pay and maternity benefits etc.). Improving the availability and expanding the scope of SSAs is therefore critical to insure a fair treatment of increasingly mobile workers, including those in NSE.

By guaranteeing the maintenance of social security entitlements, these agreements give migrant workers the ability to preserve, maintain, and transfer benefits from a social security programme from one country to another. Moreover, where bilateral and multilateral social security agreements (SSAs) exist, they can also have positive effects on formalization. Since they can benefit from social security contributions or tax contributions, migrant workers will not seek to avoid contributions and work informally or misreport earnings, also knowing that they will be able to ‘repatriate’ their benefits to their country of origin (ILO, 2017).

With an average of 16 SSAs currently concluded, as shown in Figure A.1 and Table A.1, G20 countries have already agree important conventional bilateral frameworks to guarantee the principles of equality of treatment and maintenance of social security rights for migrant workers. There remain however significant differences between countries with respect to the number of concluded SSAs. Indeed, some countries, such as Australia (31), Canada (57), France (43), and the USA (28), for example, have concluded a much larger number of agreements than others, such as Argentina (6), China (8), Mexico (6), or South Africa (4). In addition to SSAs, 11 G20 countries are also bound by multilateral and/or regional social security frameworks (see list in Table A1).

Deepening even more their conventional SSAs network so as to better cover labour migration, both within G20 countries and with third countries, should therefore be pursued further as the best approach to ensure that international migration does not result in loss of social security rights. This is also important to facilitate mobility per se and returns in the best interest of both countries of origin and destination (ADBI and OECD, 2013; D’Addio and Cavalleri, 2015).
3.3 Including social security provisions in bilateral labour agreements.

Bilateral agreements and Memoranda of Understanding (MoU) covering specific categories of workers together with bilateral labour agreements (BLA) aimed at ensuring organization of migration for employment and regulation of the conditions of transfer and employment of migrants have expanded in recent years. Although, globally only a minority of migrants workers are recruited in a framework of bilateral labour agreements, and only about one third of these agreements contain social security provisions, promoting a more systematic inclusion of social security issues in labour agreements and ensuring that these are effectively coordinated with SSAs can help addressing difficulties faced by migrant workers in the realization of their right to social security.

3.4 Establishing and maintaining social protection floors for all in need, including migrants and their families.

National social protection floors are a key to ensure access to at least essential health care and basic income security for all in need, including migrant workers and their families. Often, upon arrival in the destination country, migrant workers and their families may be left without any means of social protection, especially in the absence of a SSA or a BLA with social security provisions.

- national social protection floors can help filling the gap induced by the lack of coordination between countries thus enhancing migrant workers’ social protection not only in the destination country but also in the country of origin upon return.
- This being said, where there are legal provisions or bilateral or multilateral agreements in place providing for higher levels of protection, these should prevail.

In establishing and maintaining basic social security guarantees, all countries, be they of origin, transit or destination, should be guided by the principles and elements provided by the Social Protection Floors Recommendation, 2012 (No. 202). Social protection floors aim at ensuring that over the life cycle, all people benefit at least from basic social security guarantees. This includes effective access to essential health care and basic income security, based on the internationally agreed principles of universality of protection, including of persons in the informal economy, non-discrimination, gender equality and responsiveness to special needs.

3.5 Making the most effective use of internationally agreed standards on the coordination of social protection systems.

As a complement to the set of multilateral agreements, the ILO’s social security standards support the coordination between social protection systems in case of international migration with the view to implementing the core principle of equality of treatment of nationals and non-nationals based on reciprocity. The two main instruments in this respect are the Equality of Treatment (Social Security) Convention, 1962 (No. 118), and the Maintenance of Social Security Rights Convention, 1982 (No. 157).

These standards provide rules for the adoption of national legislation implementing the principles of equality of treatment and the maintenance of acquired rights and rights in course of acquisition and some even propose a model Agreement for the coordination of bilateral or multilateral social security instruments. States parties to Conventions Nos. 118 and 157 have to endeavour to participate in a scheme for the maintenance of acquired rights as well as rights in course of acquisition. For each of the branches accepted under this instrument, a State undertakes to grant within its territory to nationals of any other State having ratified the Convention, as well as to refugees and stateless persons, equality of treatment in social security with its own nationals. In addition, where, under the national legislation, entitlement to benefit is subject to a residence

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5 The terms social security systems and social protection systems are used interchangeably in this document.

requirement, such a condition cannot in principle be imposed only on non-nationals. To date, out of the 38 countries that have ratified the Convention No. 118 only 6 are G20 members.

Promoting these internationally adopted coordination conventions, including their ratification, also represents an important reference framework to secure a harmonized international legal architecture for the maintenance of social security rights in situations of international migration.

3.6 Providing relevant information and services to migrant workers.

Both origin and destination countries have a significant role in organizing the manner in which migrant workers and the members of their families are assisted in taking the most informed decisions and made cognisant of both their rights and obligations with respect to social protection. The lack of information may indeed contribute to hinder the capacity to exercise rights and access social security entitlements, notably for temporary foreign workers. Some countries therefore provide pre departure information sessions or have developed App to inform migrant workers about their rights abroad. In the Philippines for example, under the Overseas Workers Welfare Administration (OWWA), a comprehensive pre-departure education program (PDEP) targeting domestic workers is provided consisting in 3 to 6 days training for household service workers including language training, culture familiarization and stress management, with a view to better preparing this category of workers to life overseas. Other such measures could include, for instance, translation of documents into relevant languages, awareness-raising campaigns, ensuring and facilitating access to complaint and appeal procedures, training and capacity building of staff involved, exchange of good practices and addressing stigmatization and discrimination.

4. Providing quality care services: seizing opportunities for social protection and decent employment in the care economy

Investment in social protection systems, including with regard to the promotion of quality care services (health care, child care, long-term care, others) offers important opportunities, combining social protection and gender equality objectives and fostering job quality in the care economy. A recent set of studies estimated that an additional investment of 2 per cent of GDP in health and care services would not only have significant direct employment effects, but also additional indirect effects through the supply chain, and induced effects due to higher household incomes in several G20 countries; many of the additional employment opportunities would be taken by women (De Henau et al., 2016, 2017). Globally, the care economy is diverse and growing across the world, characterized by both formal and informal employment (much of which provided by domestic workers), as well as unpaid work by family members (mostly women). However, very often it is not adequately measured, not or poorly recognized and under-paid. As the care economy potentially is an important sector of employment for women, it holds an enormous potential for incorporating more women into the labour market and into decent employment, reducing gender gaps in pay and working conditions (ILO, 2016b). In 2017, the G20 EWG stated that “improving the quality of women’s employment is a priority for enabling more women to enter, remain and re-enter the labour market, and for reducing gaps in pay and social security” (G20, 2017, para. 12). In fact, the care economy has a triple role to play in the promotion of gender equality and access to social protection: As a potential sector of employment for women, as a means to achieve a more equal distribution of care responsibilities that allows to enable their greater labour market participation and decent employment, which also helps to close gender gaps in access to social protection and ensures adequate levels of protection for women (ILO, 2017b).

In order to fully mobilize all the potential offered by the care economy in terms of providing decent employment opportunities, comprehensive policy responses are necessary to transform the challenges of the care economy into opportunities. With regard to their social protection

7 The studies covered the following G20 countries: Australia, Brazil, China, Germany, Indonesia, India, Italy, Japan, South Africa, the United Kingdom and the United States.
dimension, policy options that can be considered to seize the opportunities for the provision of quality care services and decent employment in the care economy include:

4.1 **Accelerating progress towards universal health coverage through a sufficiently large and qualified health workforce with decent jobs to produce and deliver quality health care**

The global commitment to achieving universal health coverage, as also reflected in the SDGs, necessitates a sufficiently large and qualified workforce with decent jobs to produce and deliver quality health care (GHWA and WHO, 2014; ILO, 2017b). The High-Level Commission on Health Employment and Economic Growth (2017) called for greater investment into the health workforce to attain more inclusive economic growth through multiple channels, including improving health outcomes, better social protection and the creation of decent jobs. Such greater investment would be necessary to close gaps in health protection, and realize the SDGs and universal health coverage.

4.2 **Reaching universal coverage for long-term care through appropriate financing mechanisms**

In view of the ageing of the population and other socio-demographic changes, the needs for long-term care likely to grow significantly. However, in many countries, policy responses to the urgent needs for long term care, particularly for the growing older population, are inadequate. As a result, most of the care needs are necessarily provided by families, mostly by women, as well as, in many cases, domestic workers in precarious situations. The ILO estimates that 13.6 million care workers worldwide are necessary to close the gaps in long-term care (ILO, 2017b; Scheil-Adlung, 2015).

4.3 **Ensuring universal access to quality child-care services**

Greater investment in quality child care services, supports not only women’s access to quality employment and social protection, but also ensures that children are adequately cared for (ILO, 2016b, 2017b; OECD, 2017f). Ensuring the availability and accessibility of quality child care services and early childhood education can enhance both the well-being of children and families, as well as gender equality (UNICEF, 2017, 2016; ILO, 2017b). The provision of accessible quality child care services contribute to facilitating the productive economic activity of women, as well as a more equal distribution of unpaid care work between women and men, thereby overcoming some of the barriers that trap many women in informal, low-paid jobs without any social protection (ILO, 2017b; OECD, 2017c).

4.4 **Promoting decent work for care workers**

The care economy offers employment opportunities to women as well as men workers, provided that sufficient attention is being given to ensuring decent working conditions and remuneration. As care work is one of the sectors with limited potential for automation, and in view of population ageing, the sector potentially is a source of future employment growth (ILO, 2016b). Job creation in formal care services, especially in the public sector, also holds potential for improving work-family balance for both women and men, since care jobs are also more likely to provide access to family-friendly working arrangements, such as quality part-time work and flexi-time, as well as leave policies, including maternity protection, paternity and parental leave. Particular attention should be given to the situation of domestic and migrant workers who play an important role in the care sector. Policies to

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This includes not only medically qualified personnel, such as doctors, nurses and midwives, but also workers in other occupations, such as administration, IT and the maintenance of health facilities. It is estimated that globally, every worker in an health occupation is supported by 2.3 workers in non-health occupations (Scheil-Adlung, 2016; Scheil-Adlung and Nove, 2017).
support training on nursing, care skills, early childhood education and geriatrics, to help cover the current deficit of specialized personnel. Regular monitoring of both paid and unpaid care work in the national context can offer an important evidence base for public policies in this respect.

### 4.5 Establishing an enabling framework for the provision of quality care services including regulation and accreditation

Ensuring an enabling framework for the provision of quality care services the care economy may require interventions at various levels. This may include the establishment of an adequate regulatory and monitoring framework to uphold adequate standards for the provision of care, as well as conditions of work and employment, as well as an appropriate monitoring and inspection framework. Ensuring adequate and sustainable financing mechanisms are key to ensure the provision of quality care services, including additional public investments in social and household infrastructures which may be necessary to close coverage deficits. In addition, the accreditation of care facilities, providers of home care and community-based care, plays an important role in upholding quality standards.

### 5. Conclusions

Globalization and technological changes are bringing new opportunities to workers and societies but also raise challenges associated with the emergence of new forms of employment. Addressing these challenges calls for a strengthening of social protection systems to ensure that they are well adapted to the requirements that the future will hold.

There seems to be an emerging consensus that social protection systems that ensure universal coverage and are financed through a combination of taxes and contributions stand the best chances of offering adequate and equitable social protection to the population in an inclusive and sustainable way.

Ensuring adequate social protection coverage for those in non-standard forms of employment, particularly with regard to accommodating labour market transitions and labour market mobility are a key element of such policies. More attention to the various linkages and interactions between social protection and employment, are essential for ensuring that social protection mechanisms can effectively fulfil their role of providing income security and access to health care especially during periods of change. In addition, the question of how the provision of quality care services can not only contribute to delivering social protection, but also offer new decent employment opportunities for more workers, including for women, warrants more attention.

### References


Fultz, E., 2011. Pension crediting for caregivers: Policies in Finland, France, Germany, Sweden, the United Kingdom, Canada and Japan. Institute for Women’s Policy Research, Washington D.C.


Annex: Tables and figures

Figure A1: Number of bilateral and multilateral agreements per country
<table>
<thead>
<tr>
<th>Country</th>
<th>Bilateral agreement (March 2017) (G20 countries in bold)</th>
<th>Multilateral agreement or framework</th>
</tr>
</thead>
<tbody>
<tr>
<td>Argentina</td>
<td>Brazil, Chile, Greece, Italy, Portugal, Spain, Uruguay</td>
<td>The Ibero-American Multilateral Agreement on social security, (Convenio Multilateral Iberoamericano de Seguridad Social), of 2007 (entered into force in 2011); Multilateral Social Security Agreement of the Common Market of the South (Acuerdo Multilateral de Seguridad Social del Mercado Común del Sur - MERCOSUR) of 1991, amended in 1994</td>
</tr>
<tr>
<td>Australia</td>
<td>Austria, Belgium, Canada, Chile, Croatia, Cyprus, Czech Republic, Denmark, Finland, Germany, Greece, Hungary, India, Ireland, Italy, Japan, Korea (Republic of), Latvia, Macedonia, Malta, the Netherlands, New Zealand, Norway, Poland, Portugal, Slovakia, Slovenia, Spain, Switzerland, United States</td>
<td></td>
</tr>
<tr>
<td>Brazil</td>
<td>Belgium, Canada, Cabo Verde, Chile, France, Germany, Greece, India (entry into force planned in 2018), Italy, Japan, Korea (Republic of), Luxembourg, Portugal, Spain and United States (Bulgaria, Quebec and Switzerland under discussion)</td>
<td>The Ibero-American Multilateral Agreement on social security, (Convenio Multilateral Iberoamericano de Seguridad Social), of 2007 (entered into force in 2011); Multilateral Social Security Agreement of the Common Market of the South (Acuerdo Multilateral de Seguridad Social del Mercado Común del Sur, MERCOSUR) of 1991, amended in 1994 ILO Equality of Treatment (Social Security) Convention, 1982 (No.118)</td>
</tr>
<tr>
<td>Canada</td>
<td>Antigua and Barbuda, Austria, Barbados, Belgium, Brazil, Bulgaria, Chile, China, Croatia, Cyprus, Czech Republic, Denmark, Dominica, Estonia, Finland, France, Germany, Greece, Grenada Guernsey, Hungary, Iceland, India, Ireland, Israel, Italy, Jamaica, Japan, Jersey, Korea (Republic of), Latvia, Lithuania, Luxembourg, Macedonia, Malta, Mexico, Morocco, Netherlands, Norway, Philippines, Poland, Portugal, Romania, St. Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Trinidad and Tobago, Turkey, United Kingdom, United States, Uruguay</td>
<td></td>
</tr>
<tr>
<td>China</td>
<td>Canada, Denmark, Germany, Finland, Korea (Republic of), the Netherlands, Spain, Switzerland</td>
<td></td>
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</tbody>
</table>

Table A.1: Bilateral and Multilateral social security agreements in G20 countries
<table>
<thead>
<tr>
<th>Country</th>
<th>Bilateral agreement (March 2017) (G20 countries in bold)</th>
<th>Multilateral agreement or framework</th>
</tr>
</thead>
<tbody>
<tr>
<td>France</td>
<td>Algeria, Andorra, Brazil, Benin, Bosnia and Herzegovina, Cameroon, Canada, Cabo Verde, Chile, Republic of Congo, Côte d'Ivoire, French Polynesia, Gabon, Guernsey, India, Israel, Japan, Jersey, Kosovo, Korea (Republic of), Macedonia, Madagascar, Mali, Mauritania, Monaco, Montenegro, Morocco, New Caledonia, Niger, Philippines, Quebec, San Marino, Saint Marin, Saint Pierre and Miquelon, Senegal, Serbia, Switzerland, Togo, Tunisia, Turkey, United States, Uruguay (Signed but not yet entered into force: Algeria (protocol and administrative arrangements), China</td>
<td>EU regulations on the coordination of social security system (as from 1 May 2010, Regulations 883/2004 and 987/2009 apply) ILO Equality of Treatment (Social Security) Convention, 1982 (No.118)</td>
</tr>
<tr>
<td>Germany</td>
<td>Australia, Brazil, Canada, Chile, China, Croatia, India, Israel, Japan, Korea (Republic of), Liechtenstein, Macedonia, Montenegro, Morocco, Quebec, Serbia, Switzerland, Tunisia, Turkey, United States, Uruguay</td>
<td>EU regulations on the coordination of social security system (as from 1 May 2010, Regulations 883/2004 and 987/2009 apply) ILO Equality of Treatment (Social Security) Convention, 1982 (No.118)</td>
</tr>
<tr>
<td>India</td>
<td>Austria, Australia, Belgium, Brazil (entry into force planned in 2018), Canada, the Czech Republic, Denmark, Finland, France, Germany, Hungary, Japan, Korea (Republic of), Luxembourg, the Netherlands, Norway, Portugal, Sweden and Switzerland</td>
<td>ILO Equality of Treatment (Social Security) Convention, 1982 (No.118)</td>
</tr>
<tr>
<td>Italy</td>
<td>Argentina, Australia, Brazil, Canada, Cabo Verde, Croatia, Israel, Japan, Korea (Republic of), Liechtenstein, Mexico, Monaco, Norway, San Marino, Switzerland, Tunisia, Turkey, United States, Uruguay, Vatican, Venezuela</td>
<td>EU regulations on the coordination of social security system (as from 1 May 2010, Regulations 883/2004 and 987/2009 apply) ILO Equality of Treatment (Social Security) Convention, 1982 (No.118)</td>
</tr>
<tr>
<td>Japan</td>
<td>Australia, Belgium, Brazil, Canada, Czech Republic, France, Germany, Hungary, India, Ireland, Korea (Republic of), the Netherlands, Spain, Switzerland, United Kingdom, United States</td>
<td>EU regulations on the coordination of social security system (as from 1 May 2010, Regulations 883/2004 and 987/2009 apply) ILO Equality of Treatment (Social Security) Convention, 1982 (No.118)</td>
</tr>
<tr>
<td>Mexico</td>
<td>Argentina, Belize, Canada, Guatemala, Spain, Uruguay</td>
<td>ILO Equality of Treatment (Social Security) Convention, 1982 (No.118)</td>
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<tr>
<td>Russian Federation</td>
<td>Bulgaria, Czech Republic, Finland, Hungary, Latvia (only for Russian military pensioners), Mongolia, Romania, Slovakia, Spain Commonwealth of Independent States (CIS)</td>
<td>Agreement on cooperation in the field of labour migration and social protection for migrant workers, 1994 (various other CIS agreement are further relevant with regards to pensions, family benefits and more)</td>
</tr>
<tr>
<td>South Africa</td>
<td>Angola, Cuba, Mozambique, the Netherlands (under discussion: Portugal)</td>
<td>SADC Cross-Border Portability of Social Security Benefits Policy Framework adopted by Ministers and social partners in May 2016 (not yet implemented)</td>
</tr>
<tr>
<td>Turkey</td>
<td>Multilateral agreement or framework</td>
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<tr>
<td>Albania, Austria, Azerbaijan, Belgium, Bosnia-Herzegovina, Bulgaria, Quebec/Canada, Czech Republic, Denmark, <strong>France</strong>, Georgia, <strong>Germany</strong>, the Netherlands, Libya, Luxembourg, Macedonia, Norway, Romania, Switzerland, Sweden, <strong>United Kingdom</strong></td>
<td>ILO Equality of Treatment (Social Security) Convention, 1982 (No.118)</td>
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<th>United Kingdom</th>
<th>Multilateral agreement or framework</th>
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<tr>
<td>Barbados, Bermuda, Bosnia and Herzegovina, <strong>Canada</strong>, Channel Islands, Macedonia, Israel, Jamaica, Kosovo, Mauritius, Montenegro, New Zealand, the Philippines, Serbia, Switzerland, <strong>Turkey, United States</strong></td>
<td>EU regulations on the coordination of social security system (as from 1 May 2010, Regulations 883/2004 and 987/2009 apply)</td>
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<tr>
<th>United States</th>
<th>Multilateral agreement or framework</th>
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<td><strong>Australia</strong>, Austria, Belgium, <strong>Brazil, Canada</strong>, Chile, Czech Republic, Denmark, Finland, <strong>France, Germany</strong>, Greece, Hungary, Ireland, <strong>Italy, Japan, Korea</strong> (Republic of), Luxembourg, the Netherlands, Norway, Poland, Portugal, Slovak Republic, Spain, Sweden, Switzerland, <strong>United Kingdom</strong></td>
<td>EU regulations on the coordination of social security system (as from 1 May 2010, Regulations 883/2004 and 987/2009 apply)</td>
</tr>
</tbody>
</table>

Note: G 20 countries highlighted in bold italics.

Source: Based on van Panyhuys et al., 2016.