

# **The Roadmap for Eradicating Poverty Beyond Growth**

**Report of the Special Rapporteur on extreme poverty and human rights, Olivier De Schutter**

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# The Roadmap for Eradicating Poverty Beyond Growth

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## Introduction

1. The Roadmap on Eradicating Poverty beyond Growth is not a blueprint to reform the economy, developed by a handful of experts working behind closed doors. It is the very opposite: it was developed through contributions from a wide range of actors, including unions, civil society groups, academic experts, and UN agencies, over a period of 18 months. More than 400 persons in total took part in consultations, or submitted inputs, to address this question: how can we address the poverty and inequality emergencies without seeing economic growth as the precondition for progress? Economic growth, the Special Rapporteur showed in a report to the Human Rights Council, inevitably results in higher levels of resource use, in further biodiversity loss, and in more waste and pollution.<sup>1</sup> Moreover, gross domestic product (GDP) — as a measure of total economic output — provides a wrong compass for policy action. A focus on increasing GDP distorts decision-making in favour of forms of development that may end up weakening workers' rights<sup>2</sup> and impacting mental health due to the pressures of increased competition.<sup>3</sup> It may also result in inequalities worsening, as countries seek to attract investors by lowering taxes on corporate profits and by reshaping the regulatory framework in their favour. This is what the report called the counter-productivity of growth; and this is why we now need something else.

2. Once the limits of growth are acknowledged, new questions emerge. How can we make economies more inclusive and sustainable by design? Where growth is still needed — in low-income countries in particular —, how can we ensure that it is less extractive and exploitative than it is in its current form? Which governance mechanisms should be put in place to escape path dependencies, and to inject long-term thinking in policy-making, to ensure intergenerational fairness?

3. The Roadmap on Eradicating Poverty beyond Growth builds on the wide range of proposals received to enrich the policy toolbox against poverty, with a view to moving beyond the "grow-tax-transfer" sequence on which the fight against poverty has traditionally relied: while post-market compensation is still needed to support redistribution, in-market reforms and pre-market social investment should now be equally ranked as priorities. The Roadmap therefore identifies a wide range of policy measures that could be adopted to move in this direction: it thereby gives concrete content to the vision of a "human rights economy" put forward within the Office of the High Commissioner for Human Rights, and it serves to stimulate collective learning across countries, thus contributing to one of the objectives of the Global Coalition for Social Justice championed by the International Labour Office.

4. Four characteristics of this effort deserve to be highlighted. First, while the Roadmap identifies a set of measures to combat poverty and reduce inequalities without relying on growth, not all measures proposed will be equally relevant to all contexts. Countries at different levels of development have different needs, and they face different challenges. For low-income countries (in the World Bank classification), or least-developed countries (according to the listing of UNCTAD), it may still be necessary to increase total economic output in order to satisfy the needs of the population and thus contribute to the realization of human rights. For these poor countries, the challenge is not to dispense with growth: it is, rather, to ensure growth is truly inclusive and sustainable, and to escape forms of growth that are export-dependent, and thus geared towards satisfying the demand of the high-value markets of rich countries, rather than addressing local needs as a matter of priority. The Roadmap should therefore be seen not as a blueprint, but rather as a menu of options, that each country should choose from, taking into account its particular circumstances.

5. Secondly, while the policy measures proposed may concern different levels of governance — from municipalities and local governments to the multilateral institutions at global level, and including the national and regional levels —, escaping growth dependencies may require a coordination of reforms at these different levels, which should be mutually supportive. For instance, investing in social protection at domestic level requires that the debt crisis facing lower- and middle-income countries be addressed, not only by adopting and enforcing principles on responsible sovereign borrowing and lending (as already anticipated in the UNCTAD Principles on Promoting Responsible Sovereign Lending and Borrowing and in the G20 Operational Guidelines for Sustainable Financing), taking into account the requirements of the International Covenant on

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<sup>1</sup> Eradicating poverty beyond growth, Report submitted by the Special Rapporteur on extreme poverty and human rights to the 56th session of the Human Rights Council (A/HRC/56/61) (2024).

<sup>2</sup> The working poor: a human rights approach to wages, Report submitted by the Special Rapporteur on extreme poverty and human rights to the 78th session of the General Assembly (A/78/175) (2023)

<sup>3</sup> The burnout economy: poverty and mental health, Report submitted by the Special Rapporteur on extreme poverty and human rights to the 79th session of the General Assembly (A/79/162) (2024).

Economic, Social and Cultural Rights<sup>4</sup>, but also by strengthening the G20 Common Framework for Debt Treatments beyond the Debt Service Suspension Initiative<sup>5</sup> and by setting up a comprehensive debt cancellation framework, building on the principles endorsed by the General Assembly for fair and transparent sovereign debt restructuring. Or, to take another example, increasing taxes on corporate profits would be greatly facilitated by the adoption of a UN Framework Convention on Tax Cooperation imposing binding standards for country-by-country reporting, encouraging the establishment of public beneficial ownership registries, setting a global minimum corporate tax rate applied jurisdiction by jurisdiction, and providing for unitary taxation with formulary apportionment of multinational profits based on real economic activity. And, more fundamentally: the shift at domestic level towards valuing care and directing production towards the satisfaction of local needs only can be achieved at the scale and the pace required if the international economic order is restructured to move beyond the still dominant patterns of neocolonialism, which the current scramble for resources and neomercantilist approaches have further reinforced.

6. Thirdly, the policy measures proposed may have to be adopted gradually, over a number of years, following a sequence specific to each context. Some measures can be taken immediately: that includes the adoption, by participatory means, of an anti-poverty strategy with time-bound objectives, designed to gradually reduce growth dependencies by making markets more inclusive by design and supporting social investment. Others may only be taken after a number of years, once the right conditions are created. What matters however is that the short-term measures contribute to fulfilling the long-term vision, preparing the adoption of bolder reforms: to address the polycrisis they are facing, governments should move beyond crisis management to more ambitious reforms, or what the Roadmap calls "non-reformist reforms" — policy measures that respond to urgent needs while progressively transforming the structural conditions that produce poverty, inequality and ecological degradation.

7. Fourth and finally, the Roadmap is experimentalist in spirit. Each of the policy measures is subjected to a detailed "policy profile", which assesses its pros and cons, drawing the lessons from past experiments, and asking whether such experiments can be generalized or transposed to other settings — scaled up or scaled out.<sup>6</sup> This too should support collective learning, and increase accountability. It should equip social movements and civil society groups, including unions, to seek inspiration in promising policy measures adopted in other jurisdictions to demand that governments deliver on well-being and do more to combat poverty and inequalities, by changing how the economy works and by breaking the vicious cycles that perpetuate poverty from one generation to the next.<sup>7</sup>

8. Altogether, the Roadmap is meant as an antidote to the pessimistic view that, in the current context, no significant reforms can be adopted, because of the geopolitical tensions, the obsession for competitiveness, and the pressures that militarization exerts on public budgets. It is not despite this context, but precisely because of it, that we need imaginative proposals to be put forward to break existing deadlocks. First however, we need to escape the trap of growthism: the ideological belief that no progress is possible without first increasing the total output of the economy, as measured by the Gross Domestic Product indicator initially designed in the more than 80 years ago by Simon Kuznets. As Oscar Wilde once remarked, all progress can be seen as the realisation of utopias: here is where we start.

## Guiding Principles

9. The central objective of this Roadmap is the eradication of poverty in all its dimensions, through the dismantling of social exclusion and institutional maltreatment, and the structural reduction of inequalities in income, wealth, power, status and voice. The shift beyond growth is not an abstract economic choice; it is a necessary condition for fulfilling States' obligations under international human rights law — including the International Covenant on Economic, Social and Cultural Rights — in a manner that is sustainable, democratic and consistent with planetary boundaries. The following Guiding Principles articulate the normative foundations of this transformation.

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<sup>4</sup> Public debt, austerity measures and the International Covenant on Economic, Social and Cultural rights, Statement of the Committee on Economic, Social and Cultural Rights (E/C.12/2016/1).

<sup>5</sup> Outcome document of the Fourth International Conference on Financing for Development (Compromiso de Sevilla) (30 June-3 July 2025), paras. 48 and 50.

<sup>6</sup> Policy profiles can be found on the repository website of the Roadmap, built under the New Economies for Eradicating Poverty (NEEP) initiative of the Special Rapporteur on extreme poverty and human rights, at: [www.ncep-poverty.org](http://www.ncep-poverty.org).

<sup>7</sup> The persistence of poverty: how real equality can break the vicious cycles, Report submitted by the Special Rapporteur on extreme poverty and human rights to the 76th session of the General Assembly (A/76/177) (2021).

**10. Primacy of human dignity and the eradication of poverty:** All economic and social policies must be designed and assessed with the eradication of poverty — understood as material deprivation, social exclusion, stigma and institutional maltreatment — as their primary objective. Poverty is relational and multidimensional: it denies equal participation in society and undermines human dignity. States must move beyond compensatory approaches and address the structural drivers of poverty embedded in economic governance, labour markets, fiscal systems and social institutions. No economic objective, including growth, can justify policies that entrench deprivation or exclusion.

**11. Substantive equality and structural redistribution of resources and power:** Reducing inequalities in income, wealth, power, status and voice is indispensable to poverty eradication. Extreme concentrations of wealth and corporate power distort democratic decision-making and undermine equal enjoyment of rights. States must deploy fiscal, monetary, financial, competition and regulatory policies to redistribute resources and curb excessive economic power. Equality and non-discrimination — including on grounds of race, ethnicity, caste, descent, religion, gender, disability, age, migration status, sexual orientation and gender identity — must guide all economic reforms. Structural redistribution is not optional; it is a human rights obligation.

**12. A human rights economy beyond growth dependence:** Economic growth is not a precondition for the realization of human rights. The Roadmap affirms the transition toward a human rights economy that organizes production, distribution and consumption around the satisfaction of needs, universal access to essential goods and services, and collective well-being within planetary boundaries. Macroeconomic governance — including fiscal, monetary, financial, trade and industrial policy — must be aligned with human rights obligations and assessed for its impacts on people in poverty and marginalized groups. Moving beyond growth dependence is necessary to prevent ecological breakdown, social fragmentation and the “modernization” of poverty in increasingly unequal societies.

**13. Ecological sustainability, intergenerational justice and responsibility toward future generations:** The economy is embedded within ecological systems and dependent upon them, and decisions taken today shape the rights, opportunities and living conditions of present and future generations. States have obligations to respect, protect and fulfil human rights in ways that safeguard ecological integrity and exercise stewardship over natural, financial and institutional resources, including the legal recognition of the rights of nature and the strengthening of biodiversity protection. Economic governance must be reoriented toward sufficiency, regeneration and long-term resilience, ensuring that the satisfaction of present needs does not compromise the ability of future generations to enjoy their rights. This requires precautionary approaches, long-term democratic planning, and governance arrangements that integrate future impacts into present decision-making, consistent with respecting planetary boundaries.

**14. Democratic governance and economic planning in the public interest:** The economy is a site of political choice, not a neutral technical sphere. Decisions about investment, production, taxation, employment and resource allocation must be subject to democratic deliberation and accountability. States should institutionalize participatory and deliberative mechanisms — including social dialogue, citizens’ assemblies, participatory budgeting and social audits — and ensure binding follow-through. Democratic planning, anchored in multi-year anti-poverty and well-being strategies, is essential to manage trade-offs, phase down harmful activities, protect livelihoods, and allocate resources fairly between present and future needs.

**15. Fair social organisation of care:** Care work and social reproduction are foundational to both economic life and poverty eradication. States must strengthen a fair social organisation of care by recognizing, reducing and redistributing unpaid care work, by rewarding those (mostly women) who perform it and by ensuring adequate representation of care workers; ensuring decent working conditions, fair remuneration and social protection for paid care workers; and investing in universal, high-quality and accessible care systems. Reorienting economic priorities toward care, social cohesion and collective well-being strengthens resilience, reduces gender and social inequalities, and addresses the structural drivers of poverty. It also requires fostering social norms grounded in sufficiency, cooperation and reciprocity, rather than hyper-competition and the maximization of productivity.

**16. Centrality of lived experience and the dismantling of social exclusion:** Policies must be grounded in the lived experience of people in poverty. Those directly affected must participate meaningfully in the design, implementation and monitoring of anti-poverty strategies. Institutional practices that stigmatize, surveil or punish people in poverty must be dismantled. Poverty eradication demands repairing social relationships, restoring trust and ensuring full participation in civic, economic and cultural life.

**17. Collective self-determination and rights of indigenous peoples:** Poverty and inequality are inseparable from histories of colonialism, dispossession and structural domination. The Roadmap is grounded in the lived realities, priorities and development challenges of countries and communities in the Global South, recognising

the diversity of pathways to poverty eradication. The Roadmap affirms the right of all peoples to self-determination, including economic self-determination. The rights of Indigenous peoples — to lands, territories and resources; to maintain and strengthen their distinct institutions; to free, prior and informed consent; and to preserve knowledge systems — must be fully respected. Commons-based governance systems and collective tenure arrangements should be protected from privatization and extractive exploitation. Post-growth transitions must be anti-colonial in orientation and attentive to global asymmetries.

**18. International solidarity and common but differentiated responsibilities:** Eradicating poverty within planetary boundaries requires a just international order. States must cooperate to create enabling global conditions, including fair taxation, responsible financial governance, debt justice and equitable trade rules. High-income countries, having contributed most to ecological overshoot and accumulated wealth through unequal global arrangements, bear heightened responsibilities to reduce excessive consumption, mobilize resources and support policy space in low- and middle-income countries. International solidarity is not charity; it is a legal and moral obligation grounded in shared humanity and differentiated capabilities.

**19. Accountability, transparency and institutional integrity:** A rights-based post-growth transition requires that States are held accountable to what truly matters: well-being, rather than growth. Measuring progress requires indicators that capture multidimensional deprivation, hidden dimensions of poverty, and collective agency — not merely aggregate output. Accountability also requires robust safeguards against corruption, corporate capture and undue influence. States must ensure transparency in lobbying and political financing, protect whistleblowers, strengthen independent oversight institutions, and guarantee access to information and effective remedies. National statistical systems should be independent, democratically oriented and equipped to measure inequality, well-being, ecological impact and collective agency. Accountability mechanisms must enable individuals and communities — especially marginalized groups — to challenge policies that undermine their rights.

**20.** Together, these Guiding Principles establish a coherent normative framework: poverty eradication and the dismantling of inequality are the primary objectives; ecological sustainability, democratic governance and macroeconomic reform are the means through which those objectives can be achieved. Moving beyond growth dependence is not a rejection of development, but the condition for a development trajectory that contributes to the full realization of human rights, and that is inclusive, and sustainable for present and future generations.

## Structure of the Roadmap

**21.** The Roadmap report is structured to move from diagnosis to transformation, and from principles to operational pathways. **Part One ‘A post-growth approach to poverty’** establishes the analytical and normative foundations for change. **Chapter I** traces the evolution from income-based to multidimensional understandings of poverty, before situating poverty within a broader framework that integrates its lived and relational dimensions, its dynamic and socially constructed character, and the structural role of inequality in producing and reproducing deprivation over time. Taken together, these perspectives show that poverty is not a static condition that can be reduced to a lack of income, but a multidimensional, relational and evolving process of exclusion. **Chapter II** provides a comprehensive diagnosis of the intertwined social, ecological and democratic crises of our time, examining the limits and failures of growth-dependent anti-poverty strategies and explaining why a decisive shift is necessary. It demonstrates that reliance on GDP growth as the primary engine of poverty reduction has become increasingly ineffective, environmentally unsustainable and socially destabilising. **Chapter III** then articulates the Roadmap’s alternative: a post-growth approach to poverty eradication anchored in the concept of a human rights economy. This framework positions internationally recognised human rights at the centre of economic governance, and embeds accountability, non-discrimination, participation and ecological limits into the architecture of policy design. It presents the human rights economy as a unifying, legally grounded framework capable of bridging and systematising diverse “new economy” approaches — including wellbeing, feminist, care-centred, decolonial and ecological perspectives — within a coherent normative structure focused on rights, democratic governance and planetary boundaries.

**22. Part Two ‘A Roadmap for policy transformation’** turns to the question of how to operationalise this transition. It is organised around **six mutually reinforcing policy pillars** — (1) transforming economic systems; (2) labour, care and economic democracy; (3) universal basic services and social protection; (4) ecological justice; and (5) transforming the international economic order — complemented by a (6) transversal pillar (the governance core) on democratic planning and economic governance. These pillars are not conceived as standalone silos, but as interdependent domains of transformation that must advance in parallel to eradicate poverty while remaining within planetary boundaries.

23. Each pillar chapter follows a common internal logic. It begins with a problem diagnosis that provides a clear account of existing shortcomings from the perspective of poverty, inequality and human rights. It then sets out the guiding principles that shape policy design within that area, and proceeds to present coherent policy packages, explaining their objectives, key design features, illustrative examples and differentiated implementation pathways across contexts, while emphasising how policies reinforce one another rather than presenting them as a disconnected list.

24. The **governance pillar** underpins the five other pillars. It sets out the institutional architecture required to steer and sustain the transition to a human rights economy beyond growth. This pillar explains how collective priorities are democratically defined, how long-term social and ecological objectives are embedded into public decision-making, and how progress is assessed through multidimensional wellbeing frameworks beyond GDP. It also examines the safeguards needed to prevent corporate capture, the reform of budgeting, macroeconomic modelling and national accounts, and the institutionalisation of participatory and deliberative mechanisms. In doing so, the governance core chapter clarifies how decision-makers can be held accountable for advancing human rights, and for eradicating poverty and reducing inequality within planetary boundaries, ensuring that economic governance serves people and the public interest rather than markets and short-term growth imperatives.

25. The report concludes with a synthesis of the main findings and a forward-looking reflection on the **post-2030 global development agenda**, positioning the Roadmap as a contribution to shaping the next generation of international commitments.

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# PART ONE: A POST-GROWTH APPROACH TO POVERTY ERADICATION

## I. What Is Poverty ?

26. The concept of poverty is not politically neutral. How poverty is defined determines how it is measured; how it is measured shapes what is prioritised; and what is prioritised determines who will be supported in escaping poverty, and who will not. Definitions of poverty therefore carry profound policy implications: they influence not only how many people are counted as poor, but also what forms of deprivation are made visible, how responsibility is assigned, and what responses are deemed appropriate. This chapter traces the evolution from income-based to multidimensional understandings of poverty, before situating poverty within a broader framework that integrates its lived and relational dimensions, its dynamic and socially constructed character, and the role of inequality in producing and reproducing deprivation over time. Taken together, these perspectives show that poverty is not a static condition that can be reduced to a lack of income, but a multidimensional, relational and evolving process of exclusion. The chapter concludes by situating poverty within a human rights framework and drawing out the implications for anti-poverty strategies.

### A. Monetary poverty

27. Monetary approaches to poverty define individuals as poor when their income falls below a threshold deemed sufficient to purchase a basket of essential food and non-food goods. This cost-of-basic-needs methodology underpins the World Bank's international poverty line and, through it, Sustainable Development Goal 1, which commits States to eradicate extreme poverty by 2030.<sup>8</sup> Despite progress since 1990, this objective is unlikely to be met: as of April 2026, an estimated 826 million people — more than one in ten people globally — were still living in extreme poverty.<sup>9</sup>

28. Measured against the international poverty line, the share of the global population in extreme poverty declined from 38 per cent in 1990 to 8.5 per cent in 2024.<sup>10</sup> However, not only is this methodology increasingly criticised,<sup>11</sup> the boasted progress has also slowed down significantly. Around 600 million people are projected to remain in extreme poverty in 2030, and only 69 million people are expected to escape extreme poverty between 2024 and 2030, marking what has been described as a “lost decade” in poverty reduction.<sup>12</sup> Moreover, deprivation has become increasingly concentrated: in 2000, one in four people living in extreme poverty resided in Sub-Saharan Africa or in fragile and conflict-affected contexts; by 2024, that share had risen to three in four. At higher poverty thresholds, the picture is more concerning. At USD 8.30 per day, approximately 3.7 billion people remain deprived, and the absolute number below this threshold has changed little over the past three decades, as population growth has largely offset reductions in the poverty rate.<sup>13</sup>

29. While absolute thresholds occupy the dominant position in global development reporting, relative measures of monetary poverty are increasingly recognised as essential complements, as they capture a dimension that fixed thresholds cannot: the inability to maintain a standard of living common in one's own society. Poverty, in this sense, is not only a fixed physiological state but a relation between individual resources and the prevailing social minimum of a given society at a given time. The most widely applied relative standard, used across European Union member states and by the OECD, sets the poverty threshold at 60 per

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<sup>8</sup> United Nations, *Transforming Our World: The 2030 Agenda for Sustainable Development*, General Assembly Resolution 70/1, 25 September 2015, Goal 1; United Nations, "Sustainable Development Goal 1: End Poverty in All Its Forms Everywhere," <https://sdgs.un.org/goals/goal1>.

<sup>9</sup> Data from the World Bank's Poverty and Inequality Platform (consulted on 07 April 2026): <https://pip.worldbank.org/home>.

<sup>10</sup> United Nations Department of Economic and Social Affairs (2025). *The Sustainable Development Goals Report 2025*. New York. (revision August 2025)2025, p. 8.

<sup>11</sup> Atkinson, A., Monitoring Global Poverty, Report of the Commission on Global Poverty World Bank Group, Washington, DC (2016); Moatsos, M. "Global Absolute Poverty: Behind the Veil of Dollars" *Journal of Globalization and Development*, vol. 7, no. 2, 2016, pp. 20160033; Allen, Robert C. 2017. "Absolute Poverty: When Necessity Displaces Desire." *American Economic Review* 107 (12): 3690–3721; Robert C. Allen. 2020. Poverty and the Labor Market: Today and Yesterday. *Annual Review Economics*. 12:107-134.

<sup>12</sup> United Nations Department of Economic and Social Affairs (2025). *The Sustainable Development Goals Report 2025*. New York. (revision August 2025)2025, p. 8.

<sup>13</sup> Data from the World Bank's Poverty and Inequality Platform (consulted on 07 April 2026): <https://pip.worldbank.org/home>.

cent of national median equivalised household income.<sup>14</sup> Households falling below this line lack the resources to participate in the customary standards and social expectations of their society, even if they cover their basic needs. Since 2018, the World Bank has introduced a complementary measure, the Societal Poverty Line (SPL), a weakly relative threshold that rises with a country's average income once extreme poverty is no longer the primary concern.<sup>15</sup> Progress in reducing societal poverty thus understood has been consistently slower than progress in tackling absolute poverty, since it requires incomes at the lower end of the distribution to grow faster than the national average. In other words, it demands a reduction in inequality.

## B. Multidimensional poverty

30. From the mid-1990s onwards, States and human rights bodies increasingly converged around a multidimensional understanding of poverty that moves decisively beyond income, recognising it as a condition associated with multiple and intersecting violations of human rights.<sup>16</sup> Poverty is thus understood as resulting from a lack of access to — and entitlement to — a range of essential goods and services deemed necessary for the full enjoyment of rights. This perspective is grounded in a well-established empirical observation: people living in poverty face interlocking and mutually reinforcing deprivations across the life course.<sup>17</sup> Poor health undermines educational attainment and employment prospects; residing in segregated deprived areas restricts access to quality schools and professional networks; precarious and low-paid work contributes to chronic stress and deteriorating health; and discrimination within institutions and labour markets further constrains opportunities. Breaking these vicious cycles therefore requires addressing the full constellation of deprivations, rather than focusing on income alone.

31. The scale of multidimensional deprivation is significant. The World Bank's Multidimensional Poverty Measure shows that global poverty is 51 per cent higher when education and access to basic infrastructure are considered alongside income deprivation.<sup>18</sup> The 2025 Global Multidimensional Poverty Index estimates that 1.1 billion people — approximately 18.3 per cent of the population across 109 countries — live in acute multidimensional poverty, with more than half of them being children under the age of 18.<sup>19</sup> Multidimensional poverty is also increasingly shaped by environmental factors. Of the 1.1 billion people living in acute poverty, 887 million are exposed to at least one major climate hazard, including droughts, floods, extreme heat or air pollution. This underscores that poverty is not only persistent but is being reshaped by the climate crisis, which both intensifies existing vulnerabilities and reduces pathways out of poverty.

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<sup>14</sup> [https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Glossary:At\\_risk\\_of\\_poverty\\_or\\_social\\_exclusion\\_\(AROPE\)](https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Glossary:At_risk_of_poverty_or_social_exclusion_(AROPE)) ; <https://www.oecd.org/en/data/indicators/poverty-rate.html>

<sup>15</sup> World Bank. Poverty, Prosperity, and Planet Report 2024: Pathways Out of the Polycrisis. Washington, DC: World Bank (2024), pp. 68-69.

<sup>16</sup> For instance, the Programme of Action adopted at the 1995 Copenhagen World Summit for Social Development states that: "Poverty has various manifestations, including lack of income and productive resources sufficient to ensure sustainable livelihoods; hunger and malnutrition; ill health; limited or lack of access to education and other basic services; increased morbidity and mortality from illness; homelessness and inadequate housing; unsafe environments; and social discrimination and exclusion. It is also characterized by a lack of participation in decision-making and in civil, social and cultural life." United Nations, *Programme of Action of the World Summit for Social Development*, A/CONF.166/9 (Copenhagen: 1995), para. 19.

<sup>17</sup> Sabina Alkire, James. E. Foster, Suman Seth, Maria Emma Santos, Jose M. Roche, and Paola Ballon, *Multidimensional poverty measurement and analysis* (Oxford: Oxford University Press, 2015). See also the report coordinated by A. Atkinson for the World Bank, *Monitoring global poverty. Report of the Commission on Global Poverty* (Washington DC: World Bank, 2017).

<sup>18</sup> The geography of multidimensional poverty is also strikingly unequal: in Sub-Saharan Africa, 52.6 per cent of the population experiences multidimensional poverty according to the World Bank's MPM — significantly exceeding the region's already high monetary poverty rate and far above the global average of 13.4 per cent. Multidimensional poverty is also more than twice as high in fragile and conflict-affected settings, where the incidence rises to some 34.8 per cent, compared to 10.9 per cent in countries not affected by war or minor conflict — a sobering reminder that without peace and institutional stability, poverty reduction stalls or reverses. Multidimensional Poverty Measure database (10th edition, circa 2022), World Bank, Washington, DC. 2025. <https://www.worldbank.org/en/topic/poverty/brief/multidimensional-poverty-measure>.

<sup>19</sup> OPHI and UNDP (2025). *Global Multidimensional Poverty Index 2025 – Overlapping Hardships: Poverty and Climate Hazards*, Oxford Poverty and Human Development Initiative (OPHI) and United Nations Development Programme (UNDP).

## C. The lived experience of poverty

32. Understanding how poverty is lived — from the inside — is indispensable to moving beyond aggregate measures and grasping how deprivation is experienced, reproduced and resisted in everyday life. Participatory and ethnographic research has fundamentally reoriented the conceptualization of poverty by placing those who experience it at the centre of knowledge production. The landmark *Hidden Dimensions of Poverty* study, co-led by ATD Fourth World and the University of Oxford across six countries (Bangladesh, Bolivia, France, Tanzania, the United Kingdom and the United States) using the Merging of Knowledge methodology — in which people in poverty, practitioners and academics function as equal co-researchers — identified nine dimensions of poverty, six of which had previously been absent from policy discourse.<sup>20</sup> Three of these newly mapped dimensions pertain to what the study terms the *core experience* of poverty: disempowerment (a lack of control and dependency resulting from severely constrained choices, in which options are structurally limited and the consequences of any misstep are catastrophic); suffering in body, mind and heart (the sustained physical, psychological and emotional anguish produced by material deprivation, including constant fear, shame, despair and the cognitive “bandwidth tax” that poverty imposes, distorting decision-making and narrowing temporal horizons to the immediate present);<sup>21</sup> and struggle and resistance (the largely invisible daily labour through which people in poverty exercise agency, solidarity and creativity to survive and to protect their children and communities, efforts that are systematically rendered invisible by conventional poverty frameworks). These three dimensions resist quantification: they capture poverty not as a condition defined by what one lacks, but as a *lived predicament* — dynamic, relentless and socially constituted.

33. The remaining three newly identified dimensions are *relational* in character. Social maltreatment — the systematic stigmatization, prejudicial negative judgement and social ostracism inflicted by community members, neighbours, employers and fellow citizens upon people in poverty — operates as a pervasive form of humiliation and social exclusion. The experience of being “othered”, treated as belonging to a morally inferior category of person, is driven partly by the cultural belief that poverty reflects personal failure rather than structural circumstance. Institutional maltreatment compounds this harm: formal public and private institutions — welfare agencies, social services, courts, schools — routinely fail, through both action and inaction, to respond appropriately to the needs and circumstances of people in poverty, with their design and implementation reflecting, amplifying and entrenching discriminatory attitudes rather than challenging them. Finally, unrecognised contributions — the practical knowledge, solidarity networks, care work, and community-sustaining activities of people in poverty — are systematically discounted and rendered invisible, denying those living in poverty the social recognition that is a precondition for equal standing in political and civic life. Together, these relational dimensions establish that poverty is not merely the experience of lacking things; it is the experience of being denied recognition, voice and dignity.

## D. The modern face of poverty

34. This lived experience is not static. As collective standards of living evolve, so does the threshold below which individuals are considered excluded — and so does the social harm that poverty inflicts. Poverty in contemporary societies must be understood as a moving and socially defined condition, shaped by the evolution of collective standards of living.<sup>22</sup> As societies grow richer and as technologies evolve, the threshold below which individuals are considered excluded rises. A household without electricity or indoor plumbing may once have been typical; today, in many high-income contexts, the absence of reliable internet access places individuals at a structural disadvantage across multiple domains of life — from education and employment to healthcare access and civic participation. Similarly, the ability to absorb economic shocks has become a tacit requirement for social integration: households lacking even minimal financial resilience are exposed not only to hardship, but to cascading and often irreversible forms of exclusion. Moreover, research on subjective well-being demonstrates that individuals attach significant importance to their relative position and to prevailing social norms of consumption.<sup>23</sup>

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<sup>20</sup> Bray R., De Laat M., Godinot X., Ugarte A., Walker R. (2019) *The Hidden Dimensions of Poverty*, Montreuil, ATD Fourth World Publications.

<sup>21</sup> S. Mullainathan, and E. Shafir, *Scarcity: Why Having Too Little Means So Much* (New York: Times Books, 2013)

<sup>22</sup> For a fuller account of this approach, see Olivier De Schutter, *The Poverty of Growth* (London, Pluto Press, 2024).

<sup>23</sup> Paul Dolan, Tessa Peasgood and Mathew White, ‘Do we really know what makes us happy? A review of the economic literature on the factors associated with subjective well-being’, *Journal of Economic Psychology* 29 (2008); Sara J. Solnick and David Hemenway, ‘Is more always better? A survey on positional concerns’, *Journal of Economic Behaviour and Organisation* 37 (1998), pp. 373–83.

35. This evolution reflects a broader transformation in the nature of poverty. Poverty is no longer adequately captured as the inability to meet basic needs alone; it increasingly denotes the inability to meet socially determined expectations that expand with collective affluence. In this sense, poverty is inherently dynamic: it is defined not only by what individuals lack, but by how far they fall short of the norms that govern participation in their society. Even where basic services are available and certain deprivations are alleviated, individuals may remain excluded if they cannot access the goods, services and forms of security that have become standard. This implies that economic growth can simultaneously reduce extreme deprivation while deepening relative exclusion, as the social baseline itself continuously shifts.

36. This modern face of poverty is further shaped by structural transformations in the organisation of economies. As services that were once collectively provided — such as housing, healthcare, education or transport — become increasingly commodified, access to essential goods depends more heavily on purchasing power. This raises the effective cost of participation for low-income households and amplifies the consequences of income inequality, even in contexts where average incomes are rising. Understanding poverty in this way has profound implications. It means that poverty cannot be eradicated solely by lifting individuals above a fixed threshold or by ensuring access to a minimum bundle of goods and services. It requires addressing the structural drivers of inequality and social exclusion, including the distribution of resources, the organisation of essential services, and the norms that define social participation. In a context where the “race for more” continually raises the bar of inclusion, strategies that rely exclusively on economic growth risk becoming self-defeating: they may reduce absolute deprivation while reproducing — or even intensifying — the very forms of exclusion that define poverty in contemporary societies.

## E. Inequalities breeds poverty

37. High inequality does not simply coexist with poverty — it produces and reproduces it over time. This is particularly visible in the interlocking dynamics of inequality and intergenerational transmission. Nine in ten people in the world live in countries that meet the World Bank’s threshold for high inequality,<sup>24</sup> mostly due to circumstances beyond the control of the individual: in OECD countries, at least a quarter of income inequality is explained by such circumstances (mostly by the socio-economic position of the parents),<sup>25</sup> and in countries such as Brazil, Colombia and South Africa, it takes nine generations or more for those born in low-income families to approach mean income levels.<sup>26</sup> Under such conditions, inequality hardens into a quasi-caste structure in which poverty functions as an inherited status rather than a temporary condition.

38. The relationship between inequality and poverty is not merely empirical; it is structural and self-reinforcing. According to the *World Inequality Report 2026*, the top 10 per cent of income earners globally receive more income than the remaining 90 per cent combined, while the poorest half of the global population captures less than 10 per cent of total global income.<sup>27</sup> Wealth is even more concentrated: the top 10 per cent own around three-quarters of global wealth, whereas the bottom half holds just 2 per cent. At the very top, the concentration is more extreme still: the wealthiest 0.001 per cent — fewer than 60,000 individuals — control around three times more wealth than half of humanity combined, with their share rising from nearly 4 per cent in 1995 to over 6 per cent today. These disparities are not only persistent but increasing, as the wealth of billionaires and centi-millionaires has grown at around 8 per cent annually since the 1990s, nearly twice the rate observed for the bottom half of the population. The result is a global economy in which extreme concentration of wealth continues to outpace improvements at the bottom, entrenching exclusion on a massive scale.

39. Labour market exclusion, discriminatory practices and fiscal subordination then operate as transmission belts through which inequality is converted into persistent deprivation. In 2024, 57.8 per cent of the global workforce — more than 2 billion workers, with women overrepresented — were in informal employment, with 9 in 10 workers informal in least developed countries and in sub-Saharan Africa;<sup>28</sup> many fall into the “missing middle”, excluded both from social insurance and from assistance targeted to the very poorest.<sup>29</sup> Decades of labour-market deregulation, weakening of minimum wage protections and attacks on trade union rights have shifted bargaining power from labour to capital, depressing the labour share of income and

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<sup>24</sup> G20 Extraordinary Committee of Independent Experts on Global Inequality, Report of the G20 Extraordinary Committee of Independent Experts on Global Inequality (2025), p. 5.

<sup>25</sup> OECD, To Have and Have Not – How to Bridge the Gap in Opportunities, 2025, pp. 11 and 48.

<sup>26</sup> OECD, A Broken Social Elevator. How to Promote Social Mobility (2018), p. 26.

<sup>27</sup> Chancel, L., Gómez-Carrera, R., Moshrif, R., Piketty, T., et al. *World Inequality Report 2026*, World Inequality Lab. [wir2026.wid.world](https://wir2026.wid.world), p. 12.

<sup>28</sup> [https://unstats.un.org/sdgs/files/report/2025/2025\\_Factsheets.pdf](https://unstats.un.org/sdgs/files/report/2025/2025_Factsheets.pdf).

<sup>29</sup> A/HRC/50/38, paras. 37-41.

entrenching precarious work.<sup>30</sup> At the same time, high and often unsustainable public debt — USD 31 trillion in developing countries, with debt-service payments already exceeding health or education spending in one third of them — severely constrains the fiscal space needed to finance social protection floors and pre-distributive investments.<sup>31</sup> Countries with high inequality are seven times more likely to experience democratic decline than more equal societies, underscoring that inequality and poverty are not only economic phenomena, but also corrosive of the democratic governance that is itself a precondition for sustained poverty eradication.<sup>32</sup>

## F. Poverty as a human rights violation

40. The preceding analysis — from monetary and multidimensional measures to lived experience and structural inequality — points to a central conclusion: poverty is not merely a descriptive condition but a matter of justice and responsibility. As argued in the final report of the Special Rapporteur, poverty is manufactured, produced and reproduced, through institutional choices about how welfare systems are structured, how labour is valued, how wealth is taxed, how care is organised and remunerated, and how markets are regulated.<sup>33</sup> It is the human rights framework that transforms this understanding into a normative and legally actionable one. In 2001, the Committee on Economic, Social and Cultural Rights defined poverty as “a human condition characterized by sustained or chronic deprivation of the resources, capabilities, choices, security and power necessary for the enjoyment of an adequate standard of living and other civil, cultural, economic, political and social rights”.<sup>34</sup> This definition recognises that the multiple deprivations identified by multidimensional measures are part of a self-reinforcing process in which disadvantages interact, accumulate and persist over time. People living in poverty face obstacles in accessing education, healthcare, housing, adequate nutrition, work and political participation; yet these very deprivations also make it more difficult to escape poverty, trapping individuals and households in a vicious cycle of exclusion.<sup>35</sup> The 2005 Principles and Guidelines for a Human Rights Approach to Poverty Reduction Strategies acknowledge this dynamic dimension, by describing poverty not only as multidimensional, but also as a process in which deprivations are “mutually reinforcing” and closely associated with “stigma, discrimination, insecurity and social exclusion”.<sup>36</sup>

41. From this human-rights based perspective, poverty can therefore be understood as both a cause and a consequence of human rights violations, undermining the effective enjoyment of civil, cultural, economic, political and social rights alike. The human rights-based approach introduces three main dimensions. First, accountability: poverty is not an inevitable outcome but the result of policy choices and institutional arrangements; States are legally bound to respect, protect and fulfil human rights, including economic, social and cultural rights. These obligations include duties of non-retrogression, of mobilizing maximum available resources and of ensuring minimum essential levels of rights. The question is therefore not only how much poverty exists, but who is responsible for its persistence. Second, it places equality and non-discrimination at the centre of analysis. Poverty is systematically concentrated among specific groups, including women, racial and ethnic minorities, persons with disabilities, Indigenous peoples and migrants; and poverty itself (living on low incomes, or originating from a disadvantaged socio-economic status) often gives rise to discrimination, which the Special Rapporteur described as povertyism. These patterns reflect structural inequalities embedded in labour markets, social protection systems, access to land, education and public services. Human rights law requires States to address these inequalities, including their intersecting and cumulative forms. Third, it emphasizes participation. People living in poverty are often excluded from decision-making processes that shape the policies governing their lives. This exclusion is itself a form of rights deprivation. Meaningful

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<sup>30</sup> Harvey, D. (2005). *A Brief History of Neoliberalism*. Oxford: Oxford University Press; Anita Szymańska and Małgorzata Zielenkiewicz, “Declining Labour Income Share and Personal Income Inequality in Advanced Countries”, *Sustainability* 14, No. 15 (2022): 9403; ILO and OECD, *Policy Measures to Address Inequalities and Increase the Labour Income Share*, G20 Technical Paper, Employment Working Group, 8–11 April 2025 (April 2025).

<sup>31</sup> UNCTAD, *A World of Debt*. Report 2025 (2025).

<sup>32</sup> E.G. Rau and S. Stokes, “Income inequality and the erosion of democracy in the twenty-first century”. *Proceedings of the National Academy of Sciences* 122.1(2025).

<sup>33</sup> A/HRC/62/42

<sup>34</sup> Committee on Economic, Social and Cultural Rights, Statement on poverty adopted on 4 May 2001 (E/C.12/2001/10), para. 8.

<sup>35</sup> The Persistence of Poverty: How Real Equality Can Break the Vicious Cycles, Report of the Special Rapporteur on Extreme Poverty and Human Rights to the 76th Session of the General Assembly (A/76/177)(2021).

<sup>36</sup> Principles and Guidelines for a Human Rights Approach to Poverty Reduction Strategies (Office of the High Commissioner for Human Rights, Geneva, 2005), para. 15.

participation requires more than consultation: it requires co-construction of policies, grounded in the recognition of the expertise of those directly affected.<sup>37</sup>

42. This understanding shifts the focus from identifying deficits to ensuring the effective enjoyment of rights, from describing outcomes to assigning responsibilities, and from fragmented interventions to integrated strategies capable of breaking the self-reinforcing cycle of deprivation, exclusion and powerlessness. It provides the normative foundation upon which the Roadmap's approach to poverty eradication is built. National anti-poverty strategies, grounded in rigorous diagnosis, sustained inter-ministerial coordination and long-term planning, are the principal instrument through which this approach is operationalised as elaborated in the final report of the Special Rapporteur<sup>38</sup> and in pillar 6 of this Roadmap.

### **Box 1 – Understanding poverty**

For the purposes of this Roadmap, poverty is understood as a multidimensional, relational and dynamic process of exclusion — in which individuals or groups experience sustained or chronic deprivations of capabilities, resources, security, power and recognition that prevent them from enjoying their human rights and participating as equals in society. These deprivations are lived and experienced, socially constructed, and produced and reproduced over time by unequal economic, social and political structures, within and often in tension with planetary limits.

Five principles guide the Roadmap's approach:

**1. Poverty is multidimensional, lived and relational, and must be assessed through a human rights lens.** Both absolute and relative dimensions matter. Extreme monetary deprivation remains an urgent priority, but the international poverty line is an extremely low and insufficient minimum threshold. At all income levels, poverty includes interlocking deprivations across multiple domains of human rights — income and material security; health, education, housing, water, sanitation, energy and digital connectivity; personal safety; participation in cultural, social and political life; and environmental security. It also encompasses relational and experiential dimensions, including stigma, discrimination, institutional mistreatment, disempowerment and the denial of recognition and dignity. A human rights-based approach shifts the focus from measuring deficits to assigning responsibilities: States bear legally binding obligations to respect, protect and fulfil these rights.

**2. Poverty is dynamic and socially constructed.** Poverty evolves with changing societal standards, technological developments and economic structures. It is not defined solely by the inability to meet basic needs, but increasingly by the inability to meet socially determined expectations required for full participation in society. As societies grow richer, the threshold of exclusion rises, and new forms of deprivation emerge. This implies that poverty cannot be eradicated solely by lifting individuals above fixed thresholds, but requires addressing the shifting social conditions that define inclusion and exclusion.

**3. Poverty eradication is inseparable from reducing inequality.** High and persistent inequalities in income, wealth and power are key drivers of poverty, shaping its distribution, depth and persistence, including across generations. Without direct action on the distribution of resources, opportunities and bargaining power, economic growth risks leaving the poorest behind or reproducing deprivation in new forms. In affluent and ecologically constrained economies, redistribution within planetary limits is not a complement to poverty reduction — it is its precondition.

**4. Poverty is structural and manufactured.** Poverty is not a natural condition or the aggregate result of individual misfortune. It is produced and reproduced through institutional arrangements and relations of power — including labour market structures, unequal access to land and resources, exclusionary financial systems, discriminatory norms, and political processes that marginalise certain groups. Socioeconomic

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<sup>37</sup> The methodology co-designed by the Special Rapporteur and ATD Fourth World, known as IDEEP (Inclusive and Deliberative Elaboration & Evaluation of Policies), provides guidance. It is inspired by the Guidelines for the Merging of Knowledge and Practices when working with people living in situations of poverty and social exclusion, available at: [https://www.4thworldmovement.org/wp-content/uploads/2013/05/Guidelines\\_for\\_the\\_Merging\\_of\\_Knowledge\\_and\\_Practices.pdf](https://www.4thworldmovement.org/wp-content/uploads/2013/05/Guidelines_for_the_Merging_of_Knowledge_and_Practices.pdf).

<sup>38</sup> As elaborated in the final report of the Special Rapporteur (A/HRC/62/42) and in pillar 6 of this Roadmap.

status must be explicitly recognised as a prohibited ground of discrimination. Eradicating poverty therefore requires transforming the structures that generate it, not merely compensating for its effects.

**5. National anti-poverty strategies grounded in participation and rights are essential.** Translating this understanding into policy requires integrated national anti-poverty strategies grounded in rigorous diagnosis — including of multidimensional, relational and hidden dimensions of poverty — sustained inter-ministerial coordination, binding and time-bound targets, and long-term planning that moves beyond growth dependency. Central to this approach is the meaningful participation of people living in poverty, recognising them as rights-holders and as agents of knowledge and change. Such strategies are the primary instrument through which States fulfil their human rights obligations to eradicate poverty.

## II. The Unfulfilled Promise of Growth

43. For decades, economic growth has been treated as the central pillar of poverty eradication strategies, based on the assumption that expanding output will generate employment, increase incomes, and provide the fiscal resources needed for redistribution. This “grow first, redistribute later” paradigm has shaped national policies and international development agendas alike. Yet its promise has remained only partially fulfilled. While growth has contributed to poverty reduction in some contexts, its effects have proven uneven, contingent, and increasingly fragile. The links between growth, job creation and decent work have weakened; the gains from growth have been captured disproportionately by the wealthiest; and in many cases, growth has been accompanied by rising economic insecurity, social fragmentation and deteriorating mental health. At the same time, the ecological costs of continued expansion have become impossible to ignore: planetary boundaries are being exceeded, and the environmental impacts of growth are distributed in ways that disproportionately affect those already living in poverty.

44. The pursuit of continuous economic growth has led to “a world out of balance”.<sup>39</sup> Although global gross domestic product (GDP) more than doubled between 2000 and 2022, human deprivation remains widespread: the pace of progress would need to accelerate fivefold to meet basic needs for all by 2030. At the same time, ecological pressures are intensifying, with overshoot needing not only to stop immediately but to reverse at nearly twice the current pace in order to remain within planetary boundaries and safeguard Earth-system stability by 2050. As long as economic growth is treated as a precondition for social progress, governments are trapped in a dilemma: while growth appears necessary, it is environmentally unsustainable, and the pursuit of it risks crowding out other, more effective pathways to poverty eradication.

45. This chapter examines the limits of growth as a strategy for eradicating poverty, not to deny its role in specific contexts, particularly in low- and middle-income countries, but to challenge its status as a universal and indispensable precondition for social progress. Growth is neither a sufficient nor a reliable instrument for poverty reduction, and under certain conditions it may even become counterproductive. It argues for moving beyond the ideology of “growthism”<sup>40</sup> and for adopting a human rights-based approach as developed in the following chapter, in which the eradication of poverty is pursued directly through redistribution, public provision and the reorganisation of economic systems around the satisfaction of needs within planetary boundaries.

### A. The hegemony of growth

46. Defined as the increase in gross domestic product (GDP), economic growth has been treated not merely as one policy instrument among many, but as the master variable upon which all other social objectives depend. The ideological “hegemony of growth” played a decisive institutional role in making GDP growth the universal index of governmental performance and policy legitimacy, thereby marginalizing alternative indicators of social progress.<sup>41</sup> Human rights bodies, international financial institutions, and national governments have consistently proceeded from the assumption that without growth there would be no

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<sup>39</sup> Fanning, A.L., Raworth, K. Doughnut of social and planetary boundaries monitors a world out of balance. *Nature* 646, 47–56 (2025).

<sup>40</sup> Schmelzer, M. (2024). 1 ‘Without Growth, Everything is Nothing’: On the Origins of Growthism. In L. Eastwood & K. Heron (Ed.), *De Gruyter Handbook of Degrowth* (pp. 25–40). Berlin, Boston: De Gruyter.

<sup>41</sup> Schmelzer M. *The Hegemony of Growth: The OECD and the Making of the Economic Growth Paradigm*. Cambridge University Press; 2016

resources to finance public services, no demand for labour sufficient to absorb the workforce, and no prospect of improving the living standards of those in poverty.<sup>42</sup> By the late twentieth century, growth had acquired the character of “State imperative” — a political commitment so deeply embedded in fiscal systems, electoral cycles, and institutional design that governments would accept severe social dislocation rather than question it.<sup>43</sup> Confirmed at the highest level by the 2015 Sustainable Development Agenda, with Goal 8 referring to “sustained, inclusive and sustainable economic growth”,<sup>44</sup> this orthodoxy has become so entrenched that any suggestion of poverty reduction without relying on growth is often dismissed as eccentric.

47. An explanation may be found in what has been described a form of “growth dependence”: a situation in which economic, social and political institutions are configured in ways that make continued growth appear indispensable, even where its benefits are uncertain or diminishing.<sup>45</sup> Modern economies are indeed organized in ways that make them reliant on continuous expansion: public finances often depend on growth to sustain tax revenues without increasing tax rates; employment systems rely on growth to absorb labour productivity gains and avoid unemployment; pension systems, debt structures, and financial markets are premised on expectations of future growth. At the same time, political expectations have been shaped by decades of rising living standards in high-income countries, reinforcing the perception that continued improvement depends on further expansion of economic output. In an increasingly interconnected global economy, growth in one region is also seen as supporting demand in others, reinforcing its perceived necessity.

## B. Is economic growth the solution?

48. Overall, a broad consensus has persisted: sustained economic growth is a precondition for poverty eradication. This dominant narrative rests on two closely related claims.<sup>46</sup> First, increases in GDP are expected to create jobs, thus not only reducing unemployment but also strengthening the bargaining position of workers and their unions. Second, growth is assumed to expand public revenues, enabling governments to finance public services and social protection. Together, these mechanisms are said to produce a virtuous cycle: rising output benefits investors through higher returns, strengthens public finances through increased taxation, and raises wages in line with productivity gains. By sustaining demand, this dynamic is also expected to reinforce further growth, smoothing economic fluctuations over time. This “win-win-win” model draws its intellectual foundations from Keynesianism and has long commanded broad political consensus. While disagreements have persisted over how to achieve growth and how its benefits should be distributed — with different emphasis placed on fiscal discipline, labour protections or social redistribution — its centrality has rarely been questioned. Across the political spectrum, growth has been treated as a necessary condition for social progress and poverty eradication. It is time to ask whether this assumption still holds.

### 1. Jobless growth

49. The first claim assumes that economic growth leads to job creation and, through employment, to poverty reduction. This logic is reflected in the Sustainable Development Goals (SDGs), where Goal 8 links “sustained, inclusive and sustainable economic growth” to “full and productive employment and decent work for all,” noting that “[s]ustainable economic growth will require societies to create the conditions that allow people to have quality jobs that stimulate the economy while not harming the environment”.<sup>47</sup> Evidence supports the importance of employment for poverty reduction: while social protection played a larger role in

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<sup>42</sup> Matthias Petel and Norman Vander Putten, “Economic, social and cultural rights and their dependence on the economic growth paradigm: evidence from the ICESCR system”, *Netherlands Quarterly of Human Rights*, vol. 39, No. 1 (2021), pp. 53–72.

<sup>43</sup> Barry, J. (2020). A Genealogy of Economic Growth as Ideology and Cold War Core State Imperative\*. *New Political Economy*, 25(1), 18–29.

<sup>44</sup> Under SDG8, which relates to decent work and economic growth, target 8.1 is to ‘sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries’. The associated indicator (8.1.1), is the annual growth rate of real GDP per capita.

<sup>45</sup> Keyßer, Lorenz & Steinberger, Julia & Schmelzer, Matthias, 2025. “Economic growth dependencies and imperatives: A review of key theories and their conflicts,” *Ecological Economics*, Elsevier, vol. 238(C).

<sup>46</sup> For a full account of the arguments made in this section, see Olivier De Schutter, ‘Growth, Degrowth and Poverty Reduction’, in Anitra Nelson and Vincent Liegey (eds), *The Routledge Handbook on Degrowth* (London: Routledge, 2025), chapter 26, pp. 349-363.

<sup>47</sup> SDG 2024, ‘Goal 8: Decent work and economic growth’, <https://sdgs.gov.ng/goals/economic-growth/>.

reducing extreme poverty, labour income was the main driver of reductions in ‘moderate’ poverty across a set of 16 low- and middle-income countries between 2000 and 2010.<sup>48</sup>

50. The relationship between growth and employment is neither stable nor automatic, however: over the past 40 years, the relationship between economic growth and jobs, where additional growth is needed to absorb productivity gains (a relationship known as Okun’s law)<sup>49</sup>, has fragmented dramatically. Since 2012, the correlation between GDP increase and unemployment reduction has amounted to a meagre 0.34 for OECD countries.<sup>50</sup> In many contexts, growth has translated only weakly into job creation, particularly in middle and low-income countries, with variations in outcomes mainly depending on labour market institutions and the structure of the economy, the role of small- and medium-sized enterprises, informal sector and technological developments.<sup>51</sup> Global economic growth is expected to remain too weak to significantly reduce the jobs gap or meaningfully improve working conditions.<sup>52</sup> In many developed economies, growth without corresponding job creation has become an established pattern, driven by rapid technological change and structural transformations. If increases in output are achieved primarily through higher labour productivity — particularly via labour-saving technologies — employment gains cannot be assumed and may even be negative.<sup>53</sup> In this context, “jobless growth” is no longer an exception, but risks becoming the norm.

## 2. Financing welfare provisions

51. The second component of the dominant narrative holds that economic growth is necessary to finance public services and social protection. Because public revenues are largely derived from economic activity — through taxes on income and consumption, social security contributions, trade tariffs and resource rents — growth is seen as indispensable to sustaining state capacity. Under existing institutional arrangements, any reduction in total economic output may place pressure on public finances, threatening the continuity of social protection systems; a risk that is particularly acute when output contraction is accompanied by rising unemployment, which simultaneously compresses the tax base and increases expenditure on unemployment benefits.<sup>54</sup> The challenge is further compounded in developing countries, due to the high costs of debt servicing they face.<sup>55</sup>

52. Yet this reasoning, while not without foundation, is incomplete. It conflates the level of economic activity with the structure of taxation, overlooking the fact that the resources available to the State depend as much on how wealth is distributed and taxed as on how much is produced. The composition of welfare state revenues from different tax bases is therefore a critical determinant of welfare states’ growth dependence.<sup>56</sup> For instance, greater reliance on the taxation of accumulated wealth — including inheritances, land and financial assets — would both reduce dependence on growth and address the structural drivers of inequality: yet only 24 of 37 OECD countries tax inheritance and gifts, and even these levies typically account for a mere 0.5 per cent of total tax revenues on average for these 24 countries.<sup>57</sup>

53. Macroeconomists are now developing models showing how the financing of welfare can be ensured even without growth.<sup>58</sup> Such models are based on three ideas: it is cheaper to prevent poverty or ill-health than to

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<sup>48</sup> Alvaredo, F, Garbinti, B and Piketty, T 2017, ‘On the share of inheritance in aggregate wealth: Europe and the United States, 1900–2010’, *Economica*, vol. 84, pp. 239–60.

<sup>49</sup> Arthur M. Okun, “Potential GNP: its measurement and significance”, Cowles Foundation Paper 190 (1962).

<sup>50</sup> Eloi Laurent, “From welfare to farewell: the European social-ecological State beyond economic growth”, Working Paper 2021.04 (European Trade Union Institute, 2021), p. 13.

<sup>51</sup> See Sangheon Lee and others, “Does economic growth deliver jobs? Revisiting Okun’s law”, International Labour Organization Working Paper 17 (Geneva, International Labour Organization, 2020); and M. Sylvania Porrás-Arena and Ángel L. Martín-Román, “The heterogeneity of Okun’s law: a metaregression analysis”, *Economic Modelling*, vol. 128 (2023).

<sup>52</sup> International Labour Organisation, *World Employment and Social Outlook: Trends 2025*, Geneva: International Labour Office, 2025, p.16.

<sup>53</sup> G20 Extraordinary Committee of Independent Experts on Global Inequality, Report of the G20 Extraordinary Committee of Independent Experts on Global Inequality (2025), p. 33.

<sup>54</sup> L. Keyser, J. Steinberger and M. Schmelzer, “Economic growth dependencies and imperatives : A review of key theories and their conflicts”, *Ecological Economics*, 238(2025), p. 9.

<sup>55</sup> UNCTAD, *A World of Debt. Report 2025* (2025).

<sup>56</sup> Wiman, L., Kaufmann, R., Bohnenberger, K., & Lange, S. (2025). "4: The growth-independent welfare state". In *The Eco-Social Polity?*. Bristol, UK: Policy Press, p. 58.

<sup>57</sup> OECD 2021, *Inheritance taxation in OECD countries*, Organisation for Economic Cooperation and Development, Paris.

<sup>58</sup> See for instance Christine Corlet Walker, Angela Druckman and Tim Jackson, “Welfare systems without economic growth: a review of the challenges and next steps for the field”, *Ecological Economics*, vol. 186 (August 2021); and Wiman, L., Kaufmann, R., Bohnenberger, K., & Lange, S. (2025). "4: The growth-independent welfare state". In *The Eco-Social Polity?*. Bristol, UK: Policy Press.

remedy them; taxing wealth and inheritance is less dependent on growth than taxing income; and while costly in the short term, social investment provides high returns in the long term. Thus, a coherent multi-lever strategy — combining preventive and pre-distributive reforms that reduce long-term welfare demand, a restructured fiscal base drawing, among others, on wealth, environmental and corporate taxation, and carefully governed monetary-fiscal coordination to expand fiscal space — can stabilise welfare financing without requiring perpetual GDP expansion.<sup>59</sup> A range of these instruments are described in pillars 1 and 3 of the Roadmap. It is precisely because post-market redistribution faces significant constraints that greater attention must be given to two complementary levers: in-market inclusion and pre-market social investment, as outlined by the Special Rapporteur in his final report.<sup>60</sup> Similarly, the objective of the present Roadmap is to demonstrate how a coherent set of policies can reduce welfare states' dependence on economic growth while improving social outcomes and advancing the progressive realisation of economic and social rights.

54. The persistence of relatively low growth rates in many advanced economies also calls for such an evolution. Growth rates have more than halved in OECD countries since the 1960s, and it is highly unlikely that the kind of growth seen in the past will resume.<sup>61</sup> Against this background of secular stagnation, relying exclusively on growth to sustain welfare systems introduces a degree of fragility that responsible policymaking cannot ignore. Developing welfare strategies that remain robust under conditions of low or uncertain growth is therefore not an ideological departure: it is a matter of sound policy.<sup>62</sup> It is precisely this approach that the present Roadmap seeks to advance.

### 3. The capture of growth gains

55. The direct relationship between economic growth and poverty reduction is itself prone to debate.<sup>63</sup> Empirical research exists showing that where it is sustained and broad-based, growth is generally positively associated with reductions in income poverty: increases in national income are, on average, associated with increases in the incomes of the poorest segments of the population.<sup>64</sup> However, apart from the fact that this research adopts a narrow understanding of poverty as income poverty, such relationship is neither automatic nor consistent: in some cases, growth has had limited or no impact on poverty, and may even exacerbate it when its benefits are unevenly distributed by reinforcing inequalities in access to assets, markets and decision-making power.<sup>65</sup>

56. Moreover, while growth may be “good for the poor”<sup>66</sup>, certain studies show that it is also often and mainly “(really) good for the (really) rich”.<sup>67</sup> According to these, top incomes tend to increase faster than those of the rest of the population during periods of expansion, and are less affected during downturns; an asymmetric dynamic which contributes to widening inequalities and reflects the disproportionate influence that top earners exert over economic decision-making, both nationally and internationally.<sup>68</sup> This pattern is borne out starkly when looking at wealth inequalities: over the past 30 years, the wealth of billionaires and centi-millionaires has grown at approximately 8 per cent annually — nearly twice the rate experienced by the bottom half of the population —, with the top 1 per cent alone capturing 36.7 per cent of total global wealth growth between 1995 and 2025, compared with just 1.1 per cent captured by the bottom 50 per cent.<sup>69</sup> And this trend is

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<sup>59</sup> See for instance Büchs, M. (2025). "12: Proposals for sustainable welfare policies". In *The Eco-Social Polity?*. Bristol, UK: Policy Press.

<sup>60</sup> A/HRC/62/42.

<sup>61</sup> Jackson, T. (2019). The post-growth challenge: secular stagnation, inequality and the limits to growth. *Ecological Economics*, 156, pp.236–246.

<sup>62</sup> European Economic and Social Committee (EESC). *The Sustainable Economy We Need* (Own-initiative opinion, NAT/765). Brussels, 23 January 2020, para. 1.6.

<sup>63</sup> For a review, see Danielson, A. (2001). When do the poor benefit from growth, and why? Background paper to Sida's poverty project. Working paper. Department of Economics, Lund; pp.45–46.

<sup>64</sup> See Dollar, D., & Kraay, A., "Growth Is Good for the Poor", *Journal of Economic Growth*, 7(3)(2002), pp. 195–225; David Dollar, Tatjana Kleineberg, Aart Kraay, Growth still is good for the poor, *European Economic Review*, 81(2016), pp. 68–85.

<sup>65</sup> M. Ravallion, S. Chen, China's (uneven) progress against poverty, *Journal of Development Economics*, 82 (2007), pp. 1–42. See also Donaldson, J. A., Growth is Good for Whom, When, How? Economic Growth and Poverty Reduction in Exceptional Cases, *World Development*, Volume 36, Issue 11, 2008, Pages 2127–2143.

<sup>66</sup> Dollar & Kraay, cited above.

<sup>67</sup> Campos-Vazquez RM, Chavez E, Esquivel G. Growth is (really) good for the (really) rich. *World Econ.* 2017; 40:2639–2675.

<sup>68</sup> Piketty, T., Saez, E., & Stantcheva, S. (2014). Optimal labor income taxation: A tale of three elasticities. *American Economic Journal: Economic Policy*, 6(1), 230–271.

<sup>69</sup> Chancel, L., Gómez-Carrera, R., Moshrif, R., Piketty, T., et al. *World Inequality Report 2026*, World Inequality Lab. [wir2026.wid.world](https://wir2026.wid.world), pp. 12; 15.

accelerating.<sup>70</sup> This concentration of gains is further compounded by the regressive character of tax systems at the very top, enabling the world's wealthiest individuals to accumulate and pass on fortunes largely untaxed: the next decade alone is expected to see more than USD 70 trillion transferred to heirs, largely untaxed, cementing the intergenerational transmission of advantage that is among the most durable drivers of structural poverty.<sup>71</sup> Growth, in other words, does not automatically translate into shared prosperity: where it occurs in contexts of extreme wealth concentration and weak redistribution, it risks reinforcing rather than dismantling the structural inequalities that sustain poverty. Overall, the relationship between economic growth and poverty is complex and contingent: the extent to which growth reduces poverty depends on its inclusiveness, the quality of institutions, and the policies that shape how its benefits are distributed.

#### 4. The social limit to growth

57. It is also important to recognise, finally, that there are social limits — and even social costs — to what increases in GDP can deliver in terms of well-being. A first such limit lies in the observation that, beyond a certain level of income, further GDP growth no longer translates into improvements in human well-being. The contribution of growth to subjective well-being diminishes as individuals adapt to higher income levels and evaluate their situation relative to others whose incomes are also rising, or as additional production is increasingly directed towards positional, zero-sum goods.<sup>72</sup> And as noted above, poverty in modernising societies becomes a moving target, with its threshold rising alongside general prosperity. As collective affluence increases, the social norms of consumption that define full membership in society evolve accordingly. As a result, the share of the population experiencing meaningful social exclusion may expand even as poverty headcount ratios, measured against fixed thresholds, decline. In this sense, growth can raise the bar of social participation faster than it raises the incomes of those at the bottom.<sup>73</sup> Furthermore, beyond a certain threshold, the negative externalities associated with growth — including pollution, deteriorating mental health and social fragmentation — may offset, or even outweigh, its benefits. Under such conditions, economic growth may become “uneconomic”, in the sense that it generates more social and ecological costs than welfare gains.<sup>74</sup>

### C. The counterproductivity of growth

#### 1. The poverty of pro-growth policies

58. These dynamics point to a deeper paradox: economic growth is not only insufficient, on its own, to ensure poverty reduction; under certain conditions, it may even become counterproductive. This counterproductivity is often embedded in the very policy instruments governments have deployed in the name of growth. The OECD's own Advisory Group on a New Growth Narrative has acknowledged that progress expected from higher GDP “can often be harmed by the ways it is generated, particularly for those on lower incomes and in more precarious work, and where private consumption is prioritised over public goods”.<sup>75</sup> In the name of raising GDP, governments have since the 1980s consistently pursued a cluster of policies — trade liberalisation, labour market deregulation, fiscal consolidation, and the privatisation of public services — that have operated, in practice, to cancel out or reverse any welfare gains growth might otherwise have generated for lower-income groups.

59. These policies form a coherent ideological programme — commonly described as neoliberal — which lead directly to higher inequality: deregulation of labour markets and anti-trade-union legislation reduced the bargaining power of workers relative to capital; the shift away from progressive taxation towards regressive levies such as VAT, combined with dramatically falling effective tax rates on corporations and the wealthiest

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<sup>70</sup> Between 2000 and 2024, the richest 1 per cent similarly captured 41 per cent of all new wealth, while the average person in the bottom half of humanity saw their wealth increase by a mere USD 585 over the entire period. G20 Extraordinary Committee of Independent Experts on Global Inequality, Report of the G20 Extraordinary Committee of Independent Experts on Global Inequality (2025), p. 5.

<sup>71</sup> G20 Extraordinary Committee of Independent Experts on Global Inequality, Report of the G20 Extraordinary Committee of Independent Experts on Global Inequality (2025), p. 16.

<sup>72</sup> Easterlin RA, O'Connor KJ. The Easterlin paradox. In: Zimmermann KF, ed. Handbook of labor, human resources and population economics. Springer, 2022: 1–25.

<sup>73</sup> See also chapter one, section D, ‘The modern face of poverty’.

<sup>74</sup> Daly, H.E. (1999), ‘Uneconomic growth in theory and in fact, The First Annual Feasta Lecture, Trinity College, Dublin, 26 April, available at <http://www.feasta.org/documents/feastareview/daly.htm> (accessed 13 April 2026); Herman E. Daly, *From Uneconomic Growth to a Steady-State Economy* (Cheltenham: Edward Elgar Publishing, 2014).

<sup>75</sup> OECD 2020, *Beyond growth: Towards a new economic approach*, Organisation for Economic Cooperation and Development, Paris, p. 15.

individuals, compressed the redistributive capacity of the state; privatisation of services in energy, water, transport, education, and health drove up corporate profits and consumer prices, reducing access for people living in poverty — and, in many countries, served as an opportunity for the outright transfer of valuable public assets to private wealth-owners.<sup>76</sup> Financial and capital market liberalisation compounded these effects by generating the volatility that produced successive crises, forcing governments to restrict countercyclical spending for fear of capital flight, while facilitating unprecedented levels of tax avoidance and evasion. When crises did materialise — as they invariably did, in large part as a consequence of financial deregulation —, the policy response compounded the damage: austerity measures and fiscal consolidation, enacted in the name of restoring confidence and creditworthiness, translated into cuts to public spending and welfare retrenchment that fell disproportionately on those least able to absorb them, while further entrenching inequalities.<sup>77</sup>

60. The neoliberal wager was explicit: proponents acknowledged that these policies would increase inequality, but argued that the predicted acceleration of GDP growth would more than compensate the losers. Facts did not follow these optimistic predictions. Growth in advanced economies has been lower in the era of neoliberal policies than in the post-war decades,<sup>78</sup> and in the Global South it is largely countries that departed from the neoliberal policy playbook, such as China, that showed significant growth,<sup>79</sup> while several developing regions that were required to implement these policies saw growth collapse.<sup>80</sup> The result is a policy paradigm that has simultaneously failed on its own economic terms and deepened the poverty and inequality it claimed to remedy.

## 2. The burnout economy

61. Another telling illustration of how growth can become uneconomic, generating costs that outweigh its benefits, is what the Special Rapporteur has described as the “burnout economy”: a growth model that, by treating individuals as resources to be rendered maximally productive, manufactures the very conditions that undermine health, social cohesion and, ultimately, economic capacity itself.<sup>81</sup> Today, 970 million people — 11 per cent of the world's population — live with a mental health condition;<sup>82</sup> over 280 million suffer from depression and 301 million from anxiety;<sup>83</sup> and 700,000 people die by suicide every year.<sup>84</sup> The economic toll is considerable: mental health conditions generate losses of USD 1 trillion annually, between one third and one half of all new disability benefit claims in OECD countries are for mental health reasons,<sup>85</sup> and among young adults that share rises above 70 per cent.<sup>86</sup> Yet, GDP accounting registers the prescription of antidepressants and the hospitalisation of burnout patients as economic activity rather than as evidence of economic failure — an invisibility compounded by a biomedical framing that treats these conditions as problems of individual neurochemistry rather than of social and economic structure, thereby distracting from systemic reform and serving, above all, the interests of pharmaceutical companies.

62. The structural drivers of this crisis are rooted in the organisation of a competitive, growth-oriented economy. It is not absolute deprivation as such, but relative poverty, inequality and economic insecurity — the chronic stress of precariousness, the fear of falling behind, the erosion of social capital in highly unequal societies — that most powerfully predict mental ill-health: studies show that individuals in more unequal countries report more symptoms of depression and elevated incidence rates for schizophrenia, psychosis and

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<sup>76</sup> For a review, see G20 Extraordinary Committee of Independent Experts on Global Inequality, Report of the G20 Extraordinary Committee of Independent Experts on Global Inequality (2025), pp. 29-30.

<sup>77</sup> Ortiz, Isabel and Cummins, Matthew and Capaldo, Jeronim and Karunanethy, Kalaiivani, *The Decade of Adjustment: A Review of Austerity Trends 2010-2020 in 187 Countries* (October 8, 2015). ESS Working Paper No. 53.

<sup>78</sup> Piketty, T. (2020). *Capital and Ideology*. Cambridge, MA: Harvard University Press.

<sup>79</sup> Kuo, K. (19 Jun 2025). *How China got rich: a deep dive into China's 40-year history of economic transformation*. World Economic Forum. <https://www.weforum.org/stories/2025/06/how-china-got-rich-40-year-history-of-economic-transformation/>.

<sup>80</sup> Chang, H.-J., 2002. *Kicking Away the Ladder: Development Strategy in Historical Perspective*. London: Anthem Press.

<sup>81</sup> A/79/162

<sup>82</sup> See [www.who.int/health-topics/mental-health#tab=tab\\_2](http://www.who.int/health-topics/mental-health#tab=tab_2).

<sup>83</sup> See [www.who.int/observatories/global-observatory-on-health-research-and-development/analyses-and-syntheses/mental-health/global-strategic-direction](http://www.who.int/observatories/global-observatory-on-health-research-and-development/analyses-and-syntheses/mental-health/global-strategic-direction).

<sup>84</sup> WHO, *Suicide Worldwide in 2019* (Geneva, 2021), pp. 4 and 7.

<sup>85</sup> See [www.who.int/observatories/global-observatory-on-health-research-and-development/analyses-and-syntheses/mental-health/global-strategic-direction](http://www.who.int/observatories/global-observatory-on-health-research-and-development/analyses-and-syntheses/mental-health/global-strategic-direction); and (for estimates), Dan Chisholm and others, “Scaling-up treatment of depression and anxiety: a global return on investment analysis”, *The Lancet: Psychiatry*, vol. 3, No. 5 (May 2016).

<sup>86</sup> Organisation for Economic Co-operation and Development (OECD), *Sick on the Job? Myths and Realities about Mental Health and Work* (Paris, 2012).

anxiety disorders,<sup>87</sup> and almost 60 per cent of people worldwide are very worried about losing their job or not finding one.<sup>88</sup> The post-Fordist reorganisation of work — with its unpredictable schedules, algorithmic management, just-in-time staffing and casualisation of employment — further compounds these risks, with evidence showing that a poor-quality job with high demands, unfair pay and low task-control can produce worse mental health outcomes than unemployment itself.<sup>89</sup> These dynamics are not incidental: they are self-reinforcing. Mental health conditions in turn push people deeper into poverty — in OECD countries, people with a severe mental disorder are six to seven times more at risk of unemployment<sup>90</sup> — while the stigma attached to such conditions restricts access to employment, housing and care simultaneously.<sup>91</sup> People in poverty face a triple threat whereby they are simultaneously economically disadvantaged, disproportionately exposed to mental health conditions, and denied adequate treatment and social support. And the status competition and consumerist culture that “growthism” fosters, binding individual wellbeing to positional rank and debt-financed consumption, deepens this dynamic. The mental health pandemic is not a side-effect of growth that can be corrected at the margins; it is a structural feature of a model of development that prioritises the maximisation of output over the realisation of wellbeing.

## D. The Earth’s boundaries

63. The most significant cost of uneconomic growth is ecological. According to the 2025 Planetary Health Check report, seven out of nine Planetary Boundaries have already been breached, and all seven are showing worsening trends, pointing to further destabilisation of the Earth system in the near future.<sup>92</sup> These boundaries define the Earth’s stability, resilience and life-support functions — the “safe operating space” within which human well-being and societal development can be sustained.<sup>93</sup> Protecting the Earth’s stability, on which all life depends, is therefore a prerequisite for the well-being of present and future generations. Yet economic activity has exceeded this capacity, with pressures on planetary systems accelerating rapidly in recent decades — a phenomenon referred to as the “Great Acceleration”.<sup>94</sup> Since the 1970s, Earth scientists have consistently warned that infinite economic growth is incompatible with a finite planet — one characterised by limited resources and a constrained capacity to absorb waste and pollution.<sup>95</sup> Dominant growth-led development models are now driving the Earth system towards what scientists describe as a “Hothouse Earth” trajectory, in which climate tipping points risk triggering irreversible changes that could undermine the very conditions that have supported human civilisation for millennia.<sup>96</sup> Climate-related risks are becoming more frequent and severe with droughts, floods, heatwaves, storms and wildfires becoming the new normal across the globe.<sup>97</sup> At the same time, biodiversity loss has reached such a scale that it is increasingly described not only as a “sixth mass extinction”, but also as a systemic risk with profound economic, social and even security implications.<sup>98</sup> Resource extraction and use — already responsible for approximately 55 per cent of global

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<sup>87</sup> See Ioana van Deurzen, Erik van Ingen and Wim J.H. van Oorschot, “Income inequality and depression: the role of social comparisons and coping resources”, *European Sociological Review*, vol. 31, No. 4 (August 2015); and Jonathan K. Burns, Andrew Tomita and Amy S. Kapadia, “Income inequality and schizophrenia: increased schizophrenia incidence in countries with high levels of income inequality”, *International Journal of Social Psychiatry*, vol. 60, No. 2 (March 2014).

<sup>88</sup> United Nations Department of Economic and Social Affairs (UN DESA) and United Nations University World Institute for Development Economics Research (UNU-WIDER), *World Social Report 2025: A New Policy Consensus to Accelerate Social Progress* (New York, United Nations, 2025), p. 2.

<sup>89</sup> Ted Schrecker and Clare Bambra, *How Politics Makes Us Sick: Neoliberal Epidemics* (Springer, 2015), p. 53.

<sup>90</sup> Organisation for Economic Co-operation and Development (OECD), *Sick on the Job? Myths and Realities about Mental Health and Work* (Paris, 2012), p. 9.

<sup>91</sup> Graham Thornicroft and others, “The Lancet Commission on ending stigma and discrimination in mental health”, *The Lancet*, vol. 400, No. 10361 (October 2022).

<sup>92</sup> The seven boundaries breached (either in a zone of increasing risk or in high risk zone) are: climate change, change in biosphere integrity, land system change, freshwater change, modification of biogeochemical flows, ocean acidification, and introduction of novel entities. The two remaining ones, which remain in “safe operating space” are increase in atmospheric aerosol loading, stratospheric ozone depletion. Planetary Boundaries Science (PBSDScience). 2025. Planetary Health Check 2025. Potsdam Institute for Climate Impact Research (PIK), Potsdam, Germany, pp. 24-25.

<sup>93</sup> Rockström J, Steffen W, Noone K, et al. A safe operating space for humanity. *Nature* 2009; 461: 472–75.

<sup>94</sup> Steffen, W. et al. The trajectory of the Anthropocene: The Great Acceleration. *Anthr. Rev.* 2, 81–98 (2015).

<sup>95</sup> Meadows DH, Meadows DL, Randers J, Behrens WW. *The limits to growth*. Universe Books, 1972.

<sup>96</sup> William J. Ripple, et al., “The risk of a hothouse Earth trajectory”, *One Earth*, 9(2)(2026), 101565.

<sup>97</sup> World Meteorological Organization. *State of the Global Climate 2025*. Geneva: World Meteorological Organization, 2025.

<sup>98</sup> Mahon, M.B., et al., “A meta-analysis on global change drivers and the risk of infectious disease”, *Nature* 629(2024), 830–836; *Global biodiversity loss, ecosystem collapse and national security. A national security assessment* (Government of the United Kingdom, Department for Environment, Food & Rural Affairs, Jan. 2026).

greenhouse gas emissions and 90 per cent of land-use-related biodiversity loss — are projected to increase by a further 60 per cent between 2020 and 2060.<sup>99</sup>

### 1. Double disproportionality

64. These environmental crises do not affect all populations equally. While over half the world's population is at risk of major disruptions linked to climate change, this risk is highly unevenly distributed: of those exposed, 2.3 billion are at the \$6.85 poverty line, and 390 million live in extreme poverty below \$2.15 per day.<sup>100</sup> Over the past 30 years, 9 out of 10 deaths and 60 per cent of economic losses from disasters have occurred in developing countries<sup>101</sup> and between 2000 and 2019, low-income countries accounted for 23 per cent of total deaths due to disasters, despite representing less than 10 per cent of the world's population.<sup>102</sup> This unequal exposure is compounded by heightened vulnerability: people living in poverty often depend directly on ecosystems for their livelihoods, are more likely to reside in climate-exposed areas, and have limited capacity to cope with shocks such as rising food prices, declining labour productivity or deteriorating health conditions linked to environmental degradation.<sup>103</sup> Disadvantaged groups are also more likely to suffer long-term losses in income-earning capacity as a result of climate-related events.<sup>104</sup> Together, these dynamics illustrate the “dual disproportionality” of climate change: its impacts fall most heavily on low- and lower-middle-income countries and within them, disproportionately affecting those already living in poverty.<sup>105</sup>

65. At the same time, people in poverty are less likely to benefit from adequate social protection and have limited savings or assets to draw upon in times of crisis. Globally, although around half of the population benefits from at least one form of social protection, 47.6 per cent — or approximately 3.8 billion people — remain entirely unprotected.<sup>106</sup> In the 50 most climate-vulnerable countries, only 25 per cent of the population is covered, leaving an estimated 2.1 billion people unprotected. In the 20 most vulnerable countries, coverage drops to just 8.7 per cent — fewer than one in ten individuals — leaving 364 million people to fend for themselves. As a result, large populations are exposed to climate-related shocks without adequate protection, relying primarily on informal support networks and their own coping strategies. Moreover, even where social protection systems do exist, they are often ill-equipped to handle covariate shocks, such as extreme weather events linked to climate change that simultaneously affect entire communities or large population groups.<sup>107</sup>

### 2. The green growth (dis)illusion

Against this backdrop, the dominant policy response has nevertheless been to promote “green growth” — the idea that economic expansion can be reconciled with planetary boundaries through the decoupling of GDP from carbon emissions and material use, driven by technological innovation, renewable energy, efficiency gains, and circular economy. However, while theoretically possible, there is no empirical evidence that such decoupling is occurring at the scale, speed, and scope required.<sup>108</sup> A 2019 systematic review found “no empirical evidence supporting the existence of an absolute, global, permanent, and sufficiently fast and large decoupling of environmental pressures from economic growth”.<sup>109</sup> Even where high-income countries have achieved some degree of absolute decoupling, the reductions fall far short of Paris-compliant trajectories.<sup>110</sup> At current rates, these countries would, on average, require more than 220 years to reduce emissions by 95%,

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<sup>99</sup> UNEP, *Global Resources Outlook 2024: Bend the Trend – Pathways to a liveable planet as resource use spikes* (International Resource Panel, 2024).

<sup>100</sup> Miki Khanh Doan and others, *Counting People Exposed to, Vulnerable to, or at High Risk from Climate Shocks*, World Bank Group (2023), p. 26.

<sup>101</sup> See <https://www.worldbank.org/en/news/immersive-story/2023/11/14/climate-action-game-changers-adaptation-to-climate-shocks>.

<sup>102</sup> Centre for Research on the Epidemiology of Disasters and United Nations Office for Disaster Risk Reduction, “Human cost of disasters: An overview of the last 20 years, 2000-2019”, p. 22.

<sup>103</sup> A/HRC/59/51, paras. 8-10.

<sup>104</sup> See Barbara D'Ambrogi-Ola and others, *Actuarial Considerations around Climate-Related Risks on Social Security*, (June 2024), p. 16.

<sup>105</sup> A/79/168, para. 45.

<sup>106</sup> International Labour Office, *World Social Protection Report 2024-2026: Universal Social Protection for Climate Action and a Just Transition*, Geneva: International Labour Office, 2024, p. xxii.

<sup>107</sup> A/HRC/59/51, paras. 15-38.

<sup>108</sup> Kallis G, Hickel J, O'Neill D et al. Post-growth: the science of wellbeing within planetary boundaries, *The Lancet Planetary Health*, 9, e62-e78, 2025, pp. e64-e66.

<sup>109</sup> Parrique, T, Barth, J, Briens, F et al. 2019, Decoupling debunked: Evidence and arguments against green growth as a sole strategy for sustainability, European Environmental Bureau, Brussels.

<sup>110</sup> Vogel J, Hickel J. Is green growth happening? An empirical analysis of achieved versus Paris-compliant CO<sub>2</sub>-GDP decoupling in high-income countries. *The Lancet Planetary Health* 2023; 7: e759–69.

while emitting approximately 27 times their remaining 1.5°C-compatible fair shares in the process. Moreover, 73 per cent of climate scientists (and 86 per cent among those based in the European Union) express high levels of scepticism regarding its feasibility.<sup>111</sup> Continuing to premise economic development strategies on the eventual realization of green growth amounts to a high-risk wager, one that the world's poorest populations cannot afford to lose.

## E. Global dependencies and historical responsibilities

### 1. Extractive growth

66. Global material use has increased markedly over the past half century. As of 2017, the world economy was consuming over 90 billion tonnes of materials per year — across all categories including biomass, metals, non-metallic minerals, and fossil fuels — well in excess of what industrial ecologists consider the sustainable limit.<sup>112</sup> Responsibility for this overshoot is heavily concentrated: high-income nations account for 74% of global excess material use, driven primarily by the United States (27%) and the high-income countries of the EU-28 (25%), while the rest of the Global South — the low- and middle-income countries of Latin America and the Caribbean, Africa, the Middle East, and Asia — is responsible for only 8%.

67. The counterproductivity of growth takes on a structurally distinct and historically deeper dimension in the global South, marked by a post-colonial pattern of domination.<sup>113</sup> The current growth model is the source of a deeply unequal exchange, in which growth in the global North relies on exploiting resources in the global South, and in which wealth creation in the global South largely depends on producing for the high-value markets of rich countries, in large part to pay back a foreign debt labelled in hard currencies.<sup>114</sup> A comprehensive empirical study using environmental input-output analysis to trace the resources and labour embodied in international trade found that, in the year 2015 alone, the North net-appropriated 12 billion tons of raw materials, 822 million hectares of land, 21 exajoules of energy, and 188 million person-years of labour from the South — a transfer valued at \$10.8 trillion, roughly a quarter of Northern GDP, and enough to end extreme poverty 17 times over.<sup>115</sup> Over the period 1990–2015, this drain reached \$242 trillion, far exceeding total aid flows by a factor of 30. This analysis shows that unequal exchange is a significant driver of global inequality, uneven development, and ecological breakdown, reflecting structural power imbalances such as the capacity of Northern firms and states to leverage monopoly power, intellectual property monopolies, and geopolitical dominance in the institutions of global economic governance.

68. The transition to renewable energy is increasingly reproducing these extractive dynamics in the form of “green extractivism”.<sup>116</sup> Rising demand for critical minerals such as lithium, cobalt, nickel and copper, driven primarily by the clean energy needs of high-income countries, has triggered a surge in mining projects concentrated in the global South. While presented as essential to a low-carbon future, these projects often entail significant socio-environmental harms: ecosystem degradation, depletion of scarce water resources, pollution, and the disruption of indigenous livelihoods and social structures. In many cases, they lead to the commodification of land and the displacement of local communities, creating new “green sacrifice zones” that echo the impacts of earlier fossil fuel extractive industries. At the same time, the structure of global value chains remains largely unchanged: extraction occurs in the South, while processing, technological control and value capture are concentrated in advanced economies. As a result, the green transition risks entrenching

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<sup>111</sup> King, L.C., Savin, I. & Drews, S. Shades of green growth scepticism among climate policy researchers. *Nat Sustain* 6, 1316–1320 (2023).

<sup>112</sup> Jason Hickel, Daniel W O'Neill, Andrew L Fanning, Huzaifa Zoomkawala, National responsibility for ecological breakdown: a fair-shares assessment of resource use, 1970–2017, *The Lancet Planetary Health*, Volume 6, Issue 4, 2022, pp. e342–e349.

<sup>113</sup> Claudius Gräbner-Radkowsch and Birte Strunk, “Degrowth and the global South: the twin problem of global dependencies”, ICAE Working Paper Series, No. 142 (Johannes Kepler University Linz, Institute for Comprehensive Analysis of the Economy, 2023), p. 18.; Jason Hickel, “Is it possible to achieve a good life for all within planetary boundaries?”, *Third World Quarterly*, vol. 40, No. 1 (2019), pp. 18–35; and Jason Hickel, “What does degrowth mean? A few points of clarification”, *Globalizations*, vol. 18, No. 7 (2021), pp. 1105–1111.

<sup>114</sup> Prapimphan Chiengkul, “The degrowth movement: alternative economic practices and relevance to developing countries”, *Alternatives: Global, Local, Political*, vol. 43, No. 2 (2018), pp. 81–95; and Jeffrey Althouse, Giulio Guarini and Jose Gabriel Porcile, “Ecological macroeconomics in the open economy: sustainability, unequal exchange and policy coordination in a center-periphery model”, *Ecological Economics*, vol. 172 (June 2020).

<sup>115</sup> Jason Hickel, Christian Dorninger, Hanspeter Wieland, Intan Suwandi, Imperialist appropriation in the world economy: Drain from the global South through unequal exchange, 1990–2015, *Global Environmental Change*, vol. 73(2022).

<sup>116</sup> Muhammad Sikandar Ali Chaudary, Lithium dreams, local struggles: Navigating the geopolitics and socio-ecological costs of a low-carbon future, *Energy Research & Social Science*, Volume 121, 2025, 103952.

existing patterns of unequal exchange, whereby resources, labour and environmental costs are borne in the South for the benefit of economic actors in the North.

## 2. Carbon inequality

69. Climate change further exposes these structural asymmetries, revealing a double injustice at the heart of the current development model.<sup>117</sup> Those who are most exposed to its impacts—low-income countries and poorer households—are also those who have contributed least to its causes. This imbalance is evident both across countries and within them. As of 2015, the United States alone was responsible for 40% of excess global CO<sub>2</sub> emissions, the EU-28 for 29%, and the G8 nations collectively for 85%; while the Global North as a whole accounted for 92% of excess emissions.<sup>118</sup> At the individual level, disparities are even more pronounced: the poorest half of the global population contributes only 10 per cent of consumption-based emissions (and just 3 per cent of emissions linked to private capital ownership), whereas the top 10 per cent account for nearly half of consumption emissions and 77 per cent of emissions associated with capital ownership.<sup>119</sup> The wealthiest 1 per cent alone are responsible for 41 per cent of such emissions—almost twice as much as the entire bottom 90 per cent combined.

70. These patterns underscore that climate change is not only an environmental crisis, but also the outcome of deeply unequal systems of production, consumption and wealth accumulation, in which those who benefit most from growth are least exposed to its consequences. While high-income countries and wealthier populations, historically responsible for the bulk of greenhouse gas emissions, have derived the greatest benefits from carbon-intensive development, the gravest consequences are now borne by those with the least capacity to respond. Small island developing States face existential threats, least developed countries experience the most severe disruptions, and within all societies, marginalized and low-income groups are disproportionately vulnerable to environmental shocks.

## 3. Growth in the Global South

71. Overcoming these dependencies requires a fair allocation of efforts across countries. While the economies of high-income countries have become ecologically “obese”, those of many low-income countries remain materially and energetically “under-provisioned”. Recent empirical evidence confirms the depth of this imbalance: growth in energy and material use is occurring primarily in countries that do not need it, while it is insufficient, or even declining, in countries where it is most required to secure decent living standards.<sup>120</sup> Although global resource use already exceeds what would be necessary to ensure decent living standards for all, nearly half of all countries remain in conditions of shortfall. At current rates, convergence between the global North and South is far too slow: many countries will not reach sufficient levels of energy and material use even by the end of the century. A substantial redistribution of resource use, both within and between countries, is therefore indispensable. Without such redistribution, it will be impossible to simultaneously achieve decent living standards for all and remain within planetary boundaries.

72. The development imperatives facing low- and middle-income countries remain substantial, reflecting the scale of unmet needs and the continued necessity, in many contexts, of economic growth to ensure a decent standard of living and the fulfilment of human rights. Social protection coverage, for instance, is still deeply inadequate: only 52.4 per cent of the world’s population benefits from at least one form of protection.<sup>121</sup> The financing gap to achieve universal social protection in 133 low- and middle-income countries is estimated at USD1.4 trillion annually, equivalent to 3.3 per cent of their combined GDP.<sup>122</sup> For low-income countries, this gap is far larger in relative terms, reaching 52.3 per cent of GDP, or USD 308.5 billion per year. These figures highlight the scale of investment required to ensure basic economic security and access to essential services. To close this gap, governments in low and middle-income countries need to significantly increase their social

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<sup>117</sup> A/HRC/59/51, paras. 11-14.

<sup>118</sup> Hickel J., Quantifying national responsibility for climate breakdown: an equality-based attribution approach for carbon dioxide emissions in excess of the planetary boundary, *The Lancet Planetary Health*, 4, e399-e404, 2020.

<sup>119</sup> Chancel, L., Gómez-Carrera, R., Moshrif, R., Piketty, T., et al. *World Inequality Report 2026*, World Inequality Lab. [wir2026.wid.world](https://wir2026.wid.world), p. 12.

<sup>120</sup> Joel Millward-Hopkins, Jason Hickel, and Suryadepto Nag, “Is Growth in Consumption Occurring Where It Is Most Needed? An Empirical Analysis of Current Energy and Material Trends,” *Lancet Planetary Health* 9 (2025): e503–10.

<sup>121</sup> International Labour Office, *World Social Protection Report 2024-2026: Universal Social Protection for Climate Action and a Just Transition*, Geneva: International Labour Office, 2024, p.

<sup>122</sup> Cattaneo, U., Schwarzer, H., Razavi, S., Visentin, A. *Financing gap for universal social protection: Global, regional and national estimates and strategies for creating fiscal space*. ILO Working Paper 113. Geneva: International Labour Office, 2024, pp. 6-7.

protection spending, a daunting challenge in low-income countries in particular, where the financing gap exceeds four times their current government expenditure and a staggering 28 times their current social protection spending.

73. These realities also call for a fundamental reorientation of development pathways grounded in international solidarity and redistribution.<sup>123</sup> The support of the international community in that direction should be guided by the principle of common but differentiated responsibilities and respective capabilities, to take into account both the past contributions of countries to environmental pressures and their ability to contribute to reversing this trend as measured by financial resources and technologies.<sup>124</sup>

74. Yet, poverty eradication in the global South cannot rely on replicating resource-intensive growth trajectories, nor on continued dependence on demand from the high-value OECD markets. If it is to contribute to the realization of human rights, the nature and direction of growth must fundamentally change. This requires addressing the structural dependencies that shape current development pathways, including through a reconfiguration of trade patterns enhancing the capacity of developing countries to meet domestic needs, including through technology transfers, as well as pursuing debt restructuring and, where necessary, cancellation, so that heavily indebted countries are not compelled to prioritize export-led production at the expense of local needs.<sup>125</sup>

## F. No silver bullet

75. There is no systematic mechanism for poverty reduction that applies uniformly across contexts. Poverty reduction depends not on any single universal lever, but on the nature of development processes and the policies that shape their distributional outcomes in particular economic contexts. To paraphrase Amartya Sen, economic growth is a means rather than an end, and often an inefficient one.<sup>126</sup> Economic growth is neither a sufficient nor a reliable instrument for poverty eradication. The search for a single, universal solution — reducing complex and multidimensional social realities to one explanatory variable — is profoundly disabling. It forecloses the exploration of alternative pathways and, in contexts where structural or cyclical constraints limit growth, leads to the conclusion that the only option is to reignite it, regardless of the social and ecological costs associated with its pursuit.

76. From a human rights perspective, the “growth-first” sequence is fragile for a fundamental reason highlighted in Chapter One: poverty is not merely a lack of income, but a cumulative constellation of deprivations—material, social, institutional and political—sustained by relations of power, stigma, insecurity and exclusion. If poverty is understood as a violation of rights, the policy question shifts from “how to grow first” to “how to guarantee effective access to rights and essential services now”, including through redistribution, institutional design and public provision. In this sense, increases in GDP are not a precondition for the realization of human rights, nor for combating poverty and inequality.

77. It is on this premise that the present Roadmap proceeds: redirecting policy attention from the maximisation of aggregate output to the democratic organisation of production and distribution around the satisfaction of needs and the fulfilment of rights.

### **Box 2 – Scanning the future : What the models tell us**

**Earth4All** - System dynamics modelling lends quantitative weight to the diagnosis made in this chapter. The Earth4All model — a causal simulation of interactions between population, economy, inequality,

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<sup>123</sup> Financing Social Protection Floors: Contribution to the Fourth International Conference for the Financing for Development (January 2025), <https://www.srpoverty.org/2025/01/17/financing-socialprotection-floors-contribution-of-the-special-rapporteur-to-ffd4/>.

<sup>124</sup> See Rio Declaration on Environment and Development, principle 7; United Nations Framework Convention on Climate Change, art. 3; and Convention on Biological Diversity, art. 20 (4). The principle of common but differentiated responsibilities also appears in the 2030 Agenda, particularly in targets 10.a and 12.1 of the Sustainable Development Goals, in the Addis Ababa Action Agenda of the Third International Conference on Financing for Development, para 59, and in the Maastricht Principles on the Human Rights of Future Generations, Art. 20 (c) (ix).

<sup>125</sup> See pillar 5 for further development.

<sup>126</sup> Sen, A. Development: Which way now?, *The Economic Journal*, 93 (1983), pp. 745-762, p. 754.

energy, food, and climate out to 2100 — tests two contrasting pathways.<sup>127</sup> Under the *Too Little Too Late* scenario, in which current economic policies continue, GDP per capita keeps growing but inequality deepens, climate pressures intensify, and social cohesion erodes: growth comes at the expense of stability, and governments progressively lose the capacity to respond to converging crises. Under the *Giant Leap* scenario, five simultaneous turnarounds — in poverty, inequality, empowerment, energy and food systems — shift the underlying goals and feedbacks of the global economy toward wellbeing within planetary boundaries. The modelling is unambiguous on one point: the five turnarounds must be implemented together. Partial or sequenced reforms are too slow, because reinforcing feedbacks — in which poverty and inequality drive political instability, which in turn undermines climate and food policy — quickly overwhelm isolated interventions. Only simultaneous, system-wide transformation can keep wellbeing high while avoiding escalating ecological and social crisis. Poverty, in this framework, is never a siloed social challenge: it is an outcome of how the whole economic system is designed — and it can only be undone by redesigning that system.

**MAPS** - Participatory foresight modelling offers a complementary perspective. The MAPS project (*Models, Assessment, and Policies for Sustainability*) used an integrated foresight methodology — combining horizon scanning, co-created scenario building, and an e-Delphi process involving experts from academia, NGOs and the private sector — to map the structural conditions under which post-growth transitions succeed or fail.<sup>128</sup> The research generated four contrasting futures: *Democratic Caring for Nature*, in which participatory governance, sufficiency-based living, and decommodified access to essential services converge toward a regenerative economy; *Autocratic Collapse*, in which ecological and social pressures overwhelm institutions in the absence of systemic change; *Ecocracy*, in which ecological restoration is achieved but without democratic participation, producing authoritarian governance and deepening inequality; and the *Elitist Green Bubble*, in which a privileged green transition leaves structural inequalities and extractive practices intact. The experts' verdict on these scenarios carries a stark warning: the majority assessed *Autocratic Collapse* — not as an extreme outlier, but as the trajectory closest to current conditions. The only fully desirable scenario, *Democratic Caring for Nature*, requires simultaneous transformation across the social, economic, ecological and governance dimensions; partial or single-domain interventions risk producing the hybrid dystopias of ecocracy or elite capture. What the model adds to the Roadmap's argument is a qualitative but rigorous demonstration that the question is not whether to transform, but whether that transformation will be democratic and equitable — or imposed and exclusive.

### III. The Human Rights Economy

78. Poverty is not an accident. It is manufactured — produced and reproduced through the choices societies make about how to organise production, distribute resources, value care, and structure power.<sup>129</sup> If poverty is manufactured, it follows that unmaking it requires more than redistribution at the margins: it requires changing the architecture of the economy itself. Yet the dominant response to poverty has been to wait for growth to do the work — to expand the pie before attending to how it is divided. This wager has failed: growth has proven unable to reliably generate decent employment, ecological sustainability, or the fiscal capacity needed to provide universal basic services; and in its pursuit, it has often entrenched the very inequalities it was meant to dissolve. The question that remains is not whether to grow, but how to organise the economy differently: around what it produces, for whom, at what ecological cost, and under what conditions of equality and power. A variety of 'post-growth' approaches have addressed exactly that question. What it has lacked, until now, is a vehicle with the institutional reach, legal teeth, and universal normative grounding to translate those insights into binding obligations. The human rights economy provides exactly that.

#### A. From 'Beyond GDP' to 'Beyond Growth'

79. Significant progress has been made over recent decades in developing alternatives to GDP as a measure of social progress. In 2009, the Commission on the Measurement of Economic Performance and Social

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<sup>127</sup> Dixon-Declève, S., Gaffney, O., Ghosh, J., Randers, J., Rockström, J., and Stoknes, P.E., *Earth for All: A Survival Guide for Humanity*, New Society Publishers, 2022.

<sup>128</sup> Gáspár, J.; Köves, A.; Hirvilammi, T.; Hideg, É.; Ding, J.; Márton, A.; Szathmári, A.; Kiss, G.; Csúport, Zs.; Fischer, M. Post-growth Futures Report. The MAPS Project, Corvinus University of Budapest, Budapest, Hungary, 2025.

<sup>129</sup> A/HRC/62/42

Progress noted that GDP systematically fails to capture human wellbeing, environmental sustainability, and the distributional dimensions of economic activity.<sup>130</sup> The institutional momentum has since been substantial. The OECD, through its Centre on Well-Being, Inclusion, Sustainability and Equal Opportunity (WISE)<sup>131</sup> and its Wellbeing Economy Framework<sup>132</sup>, has played a central role in shaping this agenda, anchoring the *How's Life?* reports<sup>133</sup> and the Better Life Index<sup>134</sup> and monitoring over 80 indicators spanning material conditions, quality of life, and the systemic resources required to sustain well-being for future generations.<sup>135</sup> At the UN level, the Secretary-General's *Our Common Agenda* (2021) acknowledged GDP's fundamental inadequacy,<sup>136</sup> and explicitly called for moving beyond GDP to “valuing what counts” in order to achieve the 2030 Agenda.<sup>137</sup> The Pact for the Future then reaffirmed the need to “urgently develop measures of progress on sustainable development that complement or go beyond gross domestic product” and mandated the establishment of a High-Level Expert Group on Beyond-GDP metrics.<sup>138</sup> At the European level, the 2023 Strategic Foresight Report launched the Sustainable and Inclusive Wellbeing initiative<sup>139</sup> which aimed at developing complementary indicators and a multidimensional dashboard,<sup>140</sup> while the 8th Environment Action Programme called for a summary dashboard measuring economic, social, and environmental progress beyond GDP.<sup>141</sup> Most recently, Spain, the OECD, Secretaría General Iberoamericana (SEGIB) and UNCTAD, launched the ‘Beyond GDP Global Alliance’ at the Fourth International Conference on Financing for Development in 2025. At the same time, the Beyond Lab, Rethinking Economics International, and UNCTAD launched the ‘Youth moving beyond GDP’ initiative, calling for intergenerational equity as a guiding principle to finance what we value.<sup>142</sup> The OHCHR's own engagement on ‘Moving Beyond GDP’ situates this agenda within a human rights framework, affirming that what societies measure shapes what they collectively value and pursue.<sup>143</sup> Overall, despite the lack of full convergence across institutional initiatives, the “sustainable and inclusive wellbeing” conceptual framework is increasingly prevalent in international policy discourse, a consolidation reflected in a recent review of the 90 most important beyond-GDP metrics, which finds growing agreement around its core dimensions.<sup>144</sup>

80. At the national level, a growing number of governments have moved from rhetorical commitment to institutional embedding. Bhutan's Gross National Happiness Index, enshrined in its 2008 Constitution, measures progress across nine domains including psychological wellbeing, health, education, ecological resilience, cultural diversity, and living standards.<sup>145</sup> New Zealand's Wellbeing Budget, launched in 2019, places wellbeing and environmental sustainability at the heart of fiscal decision-making.<sup>146</sup> Scotland's National Performance Framework, Wales's Well-being of Future Generations Act, and the Wellbeing Economy

<sup>130</sup> Stiglitz, Joseph E., Amartya Sen and Jean-Paul Fitoussi, *Report by the Commission on the Measurement of Economic Performance and Social Progress*, Paris: Commission on the Measurement of Economic Performance and Social Progress (CMEPSP), 2009.

<sup>131</sup> See <https://www.oecd.org/en/about/directorates/centre-on-well-being-inclusion-sustainability-and-equal-opportunity.html>.

<sup>132</sup> See <https://www.oecd.org/en/topics/sub-issues/measuring-well-being-and-progress.html>.

<sup>133</sup> OECD (2024), *How's Life? 2024: Well-being and Resilience in Times of Crisis*, OECD Publishing, Paris.

<sup>134</sup> <https://www.oecd.org/en/data/tools/well-being-data-monitor/better-life-index.html>

<sup>135</sup> <https://www.oecd.org/en/data/tools/well-being-data-monitor.html>.

<sup>136</sup> A/75/982, paras 38-39.

<sup>137</sup> Secretary-General, “Valuing what counts: framework to progress beyond gross domestic product”, *Our Common Agenda Policy Brief 4* (May 2023), p. 9.

<sup>138</sup> A/RES/79/1, action 53.

<sup>139</sup> European Commission, *Strategic Foresight Report 2023: Sustainability and People's Wellbeing at the Heart of Europe's Open Strategic Autonomy*, Luxembourg: Publications Office of the European Union, 2023, p. 3.

<sup>140</sup> European Commission, Joint research Centre, Benczur, P., Boskovic, A., Giovannini, E., Pagano, A. and Sandor, A.-M., *Measuring sustainable and inclusive wellbeing: a multidimensional dashboard approach*, Publications Office of the European Union, Luxembourg, 2025.

<sup>141</sup> European Parliament and Council of the European Union. Decision (EU) 2022/591 of 6 April 2022 on a General Union Environment Action Programme to 2030. PE/83/2021/REV/1. *Official Journal of the European Union* L 114, 12 April 2022.

<sup>142</sup> <https://www.thebeyondlab.org/initiative/beyond-gdp>

<sup>143</sup> <https://www.ohchr.org/en/sdgs/moving-beyond-gdp-accelerate-progress-human-rights-and-2030-agenda>

<sup>144</sup> For a review of the 90 most important “Beyond GDP” metrics, see Irlan Rum, Rutger Hoekstra, Annegeke Jansen, Joseph Eastoe, Ida Kubiszewski, Robert Costanza, Raphael Kaufmann and Mario Biggeri, *Are Beyond-GDP Metrics Converging? Consolidation of the Measurement of Sustainable and Inclusive Wellbeing*, MERGE Project Deliverable D1.1 (Leiden University, 31 July 2024).

<sup>145</sup> [https://www.oecd.org/en/publications/well-being-knowledge-exchange-platform-kep\\_93d45d63-en/bhutan-s-gross-national-happiness-gnh-index\\_ff75e0a9-en.html#:~:text=Abstract,and%20robust%20assessment%20of%20poverty](https://www.oecd.org/en/publications/well-being-knowledge-exchange-platform-kep_93d45d63-en/bhutan-s-gross-national-happiness-gnh-index_ff75e0a9-en.html#:~:text=Abstract,and%20robust%20assessment%20of%20poverty).

<sup>146</sup> New Zealand Treasury, *The Wellbeing Budget* (Budget 2019, B.19), Wellington, 30 May 2019. Available at: <https://www.treasury.govt.nz/publications/wellbeing-budget/wellbeing-budget-2019-wellbeing-budget>.

Governments network (WEGo) — uniting Scotland, New Zealand, Finland, Iceland, and Wales — represent significant advances in translating the beyond-GDP agenda into political architecture.<sup>147</sup>

81. These developments reflect a consolidating consensus, from the UN Secretary-General's office to national parliaments, that GDP is a profoundly inadequate compass for policy. Better measurement however, while necessary, does not by itself change what economies produce, how they distribute resources, or how much they extract from the biosphere. A government that adopts a wellbeing dashboard while leaving intact the policy architecture of growth dependency — including growth-conditioned fiscal rules, debt structures that require perpetual expansion, and labour markets that tie livelihoods to aggregate output — will find that its indicators improve only marginally, if at all. The challenge is not simply to replace GDP with a new composite index, but to transition from a system in which GDP-based metrics, institutions, and political orientations mutually reinforce the imperative of growth, to one in which technical infrastructure, governance and policies are aligned toward the delivery of sustainable and inclusive wellbeing.<sup>148</sup> To paraphrase Herman Daly, one of the founders of ecological economics, when you fall off an airplane, what you need is not only a better altimeter — it is also a parachute. In other words, what is required is a transition from *measuring* differently to *governing* differently: from ‘beyond GDP’ indicators to ‘beyond growth’ policy frameworks.

## B. Living well within planetary boundaries

82. Building on this shift in perspective, the policy debate must therefore move from “how do we measure progress differently?” to “how do we organise the economy differently?” — and the central question of economic governance must shift from “how much does the economy grow?” to “what does the economy provide, for whom, at what cost to ecosystems and future generations, and under what conditions of equality and power?”.

83. Post-growth economic thinking has sought to analyse the conditions under which all people can live well within planetary boundaries and how those conditions can be secured without continued aggregate expansion of material production and consumption.<sup>149</sup> Post-growth approaches aim to rapidly build the provisioning systems and infrastructures required for human needs satisfaction regardless of, or in the absence of, economic growth — in short, to build prosperity without growth.<sup>150</sup>

84. Post-growth is organised around five interconnected principles.<sup>151</sup> The first is *wellbeing*. Post-growth economics starts from a simple but radical premise: human needs are real, finite, and satisfiable. Unlike the ‘unlimited wants’ of classical economics — which assumes that more is always better — needs for nutrition, shelter, healthcare, mobility, and education can actually be met. Once they are, additional material consumption adds little to a good life. What determines whether people live well is not how large the economy is, but whether what it produces and how it distributes resources actually reaches the people and the purposes that matter.

85. The second is *sufficiency*. There is a corridor within which economies should operate: wide enough that everyone's basic needs are met, and bounded above by the limits of what the planet can sustain. Between these two boundaries lies the ecologically safe and socially just space that constitutes the proper ambition of twenty-first century economic policy.<sup>152</sup> Strikingly, research shows that these two boundaries are actually not in tension — human needs could be satisfied universally with less than half the energy and materials the world currently consumes.<sup>153</sup> The problem is not scarcity but allocation: roughly 70% of global energy goes to goods and services that contribute little to human wellbeing. Sufficiency means deliberately redirecting economic activity away from that excess and toward what genuinely matters.

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<sup>147</sup> <https://weall.org/wego>.

<sup>148</sup> MERGE Consortium. *Potential Policy Instruments for Sustainable and Inclusive Wellbeing*. MERGE Project Deliverable, WP4. Brussels: MERGE Consortium, 4 April 2025, p. 5.

<sup>149</sup> For a review, see Kallis G, Hickel J, O'Neill D et al. Post-growth: the science of wellbeing within planetary boundaries, *The Lancet Planetary Health*, 9, e62-e78, 2025.

<sup>150</sup> Tim Jackson, *Prosperity without Growth: Foundations for the Economy of Tomorrow*, 2nd ed. (London, Routledge, 2017).

<sup>151</sup> This section elaborates on Slameršak, A., Fisch-Romito, V., Hickel, J. et al. Principles for a post-growth scenario of ambitious mitigation and high human well-being. *Nat. Clim. Chang.* 16, 405–415 (2026).

<sup>152</sup> Raworth, K., *Doughnut Economics: Seven Ways to Think Like a 21st-Century Economist*. Vermont, USA: Chelsea Green Publishing, 2018. See also Gupta J, Bai X, Liverman D et al. A just world on a safe planet: a *Lancet Planetary Health*–Earth Commission report on Earth-system boundaries, translations, and transformations, *The Lancet Planetary Health*, 2024; 8, e813-e873.

<sup>153</sup> These five principles outlined below draw on Slameršak, A., Fisch-Romito, V., Hickel, J. et al. Principles for a post-growth scenario of ambitious mitigation and high human well-being. *Nat. Clim. Chang.* 16, 405–415 (2026), p. 408.

86. The third is *reduced inequalities*. The gap between the world's heaviest and lightest consumers is not merely a moral scandal, it is a physical obstacle to any credible post-growth strategy. The wealthiest 1% consume, on average, forty times more energy per capita than the poorest 10% in the Global South, which means that bringing everyone up to a decent standard of living while staying within planetary boundaries is arithmetically impossible without bringing excess consumption down.<sup>154</sup> Redistribution is therefore not a secondary or compensatory concern: it is the mechanism that makes the whole framework viable, and it must be designed to close indecent living gaps entirely rather than merely narrow them.

87. The fourth principle is the *repurposing of the economy*. Moving beyond growth does not mean recession, stagnation, or austerity.<sup>155</sup> What post-growth calls for is a deliberate shift in *what* economies produce: scaling down weapons, oversized vehicles, luxury goods, and industrial meat, while expanding renewable energy, public services, nutritious food, efficient housing, and public transit. That distinction — between the volume of output and its composition — is one that GDP, as a single aggregate, is structurally incapable of making: a dollar of arms production and a dollar of childcare count identically in national accounts. Governing for wellbeing within planetary boundaries therefore requires a higher-definition picture of the economy, one that tracks what is being produced, for whom, and at what ecological cost. Post-growth is not the absence of investment; it is the reorientation of investment — and of the *democratic deliberation* that should guide it — toward what genuinely serves human wellbeing and rights fulfilment.

88. Finally, the fifth principle is *North-South convergence*. As shown in chapter II, most countries in the Global South still need to increase their energy and material use to secure decent living standards for their populations; high-income economies must reduce theirs by scaling down destructive and less-necessary production. Convergence between these trajectories cannot be reduced to a technical accounting exercise. It must reckon with historical emissions responsibilities, the ongoing unequal exchange through which the Global North continues to appropriate resources and productive capacity from the South, and the consequent obligation of wealthy economies to dedicate resources to Southern low-carbon infrastructure and essential provisioning systems. A just post-growth transition is, by definition, a global one.

89. Taken together, these principles provide a coherent framework for understanding the conditions under which a post-growth transition can be both socially just and ecologically sustainable. Modelling scenarios for high-income countries demonstrate that decent social outcomes can be sustained at substantially lower levels of resource use and greenhouse gas emissions than currently prevail, provided that the right policy combination is in place: working-time reduction to sustain employment without growth, universal basic services to guarantee minimum provisioning, wealth redistribution to contain inequality, and public investment directed at ecological transition.<sup>156</sup> For low-income countries, increases in material provisioning remain necessary to meet basic social thresholds, but this need not replicate the high-resource pathways of industrialised economies: where post-growth transitions in high-income countries reduce the net appropriation of materials, energy, land, and labour from the Global South, they may in fact expand the fiscal and ecological space available to lower-income countries to organise production around domestic human needs and national development objectives.<sup>157</sup> This differentiated but interdependent pathway underscores that post-growth is not a uniform prescription, but a coordinated global transformation across unequal starting points.

## C. The ‘New Economy’ landscape

### 1. A range of alternatives

90. Over the past fifty years, a range of alternatives have emerged, spanning approaches as varied as wellbeing economy and doughnut economics, degrowth, ecological and steady-state economics, feminist economics, the care economy, the social and solidarity economy, the foundational economy, Ubuntu economics, *Buen Vivir* and other pluriversal approaches rooted in Indigenous worldviews.<sup>158</sup> Despite their diversity in emphasis, scope, and cultural origin, as well as their critique of capitalism, these approaches converge on five shared commitments: the rejection of GDP growth as the primary economic goal; the embedding of the economy

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<sup>154</sup> Oswald, Y., Owen, A. & Steinberger, J. K. Large inequality in international and intranational energy footprints between income groups and across consumption categories. *Nat. Energy* 5, 231–239 (2020).

<sup>155</sup> Hickel, J. (2021). What does degrowth mean? A few points of clarification. *Globalizations*, 18(7), 1105–1111.

<sup>156</sup> Kallis G, Hickel J, O’Neill D et al. Post-growth: the science of wellbeing within planetary boundaries, *The Lancet Planetary Health*, 9, e62-e78, 2025, p. e72.

<sup>157</sup> *Ibid.*, pp. e72-e73.

<sup>158</sup> For a mapping exercise, see Monaghan, Chris, Eva Laláková, Serena Joury, and Sloane Woerdeman. *New Economy Landscape: Mapping the Field of New Economy Organisations and Approaches in Europe*. Amsterdam: Metabolic, commissioned by Partners for a New Economy, October 2025, pp. 24-25.

within social and ecological systems; a commitment to justice and redistribution; participatory and democratic governance; and the imperative of regenerative design over extractive logics.<sup>159</sup> The very proliferation of these frameworks, many of which were founded in the past decade alone, reflects both the breadth of dissatisfaction with the dominant growth model and the growing appetite for systemic alternatives. At their core, these approaches envision an economy that serves people and the planet, not the other way around.<sup>160</sup>

## 2. Public support

91. Surveys show substantial and cross-cutting public support for the values and policy orientations that post-growth frameworks express. A 2022 study across 34 European countries found that, on average, 61% of respondents favour post-growth, and that further emphasis on redistribution and improving livelihoods for disadvantaged people would secure stronger support among this part of the population.<sup>161</sup> Globally, more than two in three people across G20 countries (68%) agree that the economy should prioritise the health and wellbeing of people and nature rather than focusing solely on profit and increasing wealth, and majorities across the same countries support higher progressive taxation on wealth, income, and large corporations to fund the necessary transformations.<sup>162</sup> Specific post-growth policy instruments attract equally strong backing: European citizens' assemblies have recorded approval rates of 93% for sufficiency measures;<sup>163</sup> a recent study found that more than 70% of respondents in the UK and the US support the scaling down destructive production, expanding access to public services, deepening economic democracy, regardless of the label attached to it;<sup>164</sup> while a broader review of public attitudes toward post-growth policy proposals, such as job guarantees, workplace democracy, universal public services, rent controls, living wages, and climate justice, finds very large majorities in favour across the United Kingdom, the United States, and the European Union.<sup>165</sup> Taken together, this evidence suggests that the political conditions for a post-growth transition are far more permissive than conventional policy wisdom assumes, and that the principal obstacle is not public resistance but institutional inertia.

## 3. Expert opinion

92. Expert opinion converges in the same direction. A 2023 global survey of 461 sustainability scholars — the researchers to whom policymakers most naturally turn for guidance on the UN 2030 Agenda for Sustainable Development — found that 77% favour post-growth pathways for high-income countries already in the current decade, a proportion that rises further when projecting to the 2030s.<sup>166</sup> The most widely supported of these pathways is growth agnosticism: 56% of scholars chose the option of focusing on societal wellbeing and environmental protection regardless of what happens to GDP. Critically, these findings expose a tension at the heart of the multilateral agenda: the scholars surveyed were almost unanimously familiar with the SDG framework, yet the majority of them favour pathways that the SDGs do not even mention, as post-growth is absent from the SDG framework. The North–South dimension of the findings is equally significant: for lower-middle-income countries, green growth is favoured by 64% of scholars, and for low-income countries by 58% — reflecting the continued need for material improvements in living standards — though support for post-growth approaches is already substantial and rising in both contexts and is projected to increase further into the 2030s.

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<sup>159</sup> *Ibid.*, p. 25. See also Kenter, J.O., Martino, S., Buckton, S.J. *et al.* Ten principles for transforming economics in a time of global crises. *Nat Sustain* 8, 837–847 (2025).

<sup>160</sup> To paraphrase Katherine Trebeck, as quoted by Monaghan, Chris, Eva Laláková, Serena Joury, and Sloane Woerdeman. *New Economy Landscape: Mapping the Field of New Economy Organisations and Approaches in Europe*. Amsterdam: Metabolic, commissioned by Partners for a New Economy, October 2025, p. 23.

<sup>161</sup> Lily Paulson, Milena Büchs, Public acceptance of post-growth: Factors and implications for post-growth strategy, *Futures*, Volume 143, 2022, 103020.

<sup>162</sup> Earth4All and Global Commons Alliance, *Earth for All Survey 2024: G20+ Global Report — Attitudes to Political and Economic Transformation*, conducted by Ipsos, June 2024. Available at: <https://earth4all.life/global-survey-2024/>.

<sup>163</sup> Jonas Lage, Johannes Thema, Carina Zell-Ziegler, Benjamin Best, Luisa Cordroch, Frauke Wiese, Citizens call for sufficiency and regulation — A comparison of European citizen assemblies and National Energy and Climate Plans, *Energy Research & Social Science*, Volume 104, 2023, 103254.

<sup>164</sup> Krpan D, Basso F, Hickel J *et al.*, Assessing public support for degrowth: survey-based experimental and predictive studies, *The Lancet Planetary Health*, 2025; 9.

<sup>165</sup> As compiled in Hickel, Jason, "How popular are post-growth and post-capitalist ideas? Some recent data", [jasonhickel.org](https://www.jasonhickel.org) (blog), first published 24 November 2023, updated periodically. Available at: <https://www.jasonhickel.org/blog/2023/11/24/how-popular-are-post-capitalist-ideas>.

<sup>166</sup> Koskimäki, T., 2023. Targeting socioeconomic transformations to achieve global sustainability. *Ecological Economics*, 211, 107871.

#### 4. Converging institutional voices

93. At the institutional level, a parallel and partly distinct set of initiatives has also sought to go further than the beyond-GDP measurement agenda highlighted above, reorienting not just how progress is measured, but how economic activity is organised and governed. The OECD conceptualized ‘the Economy of Well-Being’, articulating a “virtuous circle” in which investment in individual wellbeing, through education, health, social protection, and gender equality, both depends on and reinforces long-term economic performance.<sup>167</sup> In 2020, the OECD Secretary-General’s Advisory Group on a New Growth Narrative recommended that policymakers adopt four core objectives — environmental sustainability, rising well-being, falling inequality, and system resilience — as the organising framework for economic governance.<sup>168</sup> These objectives are not merely additive refinements to existing policy frameworks; they represent an acknowledgement that the pursuit of GDP growth could actively undermine each of them. The OECD has also summarised its beyond growth policy orientations in terms of four mutually reinforcing shifts (the four R’s): *refocusing* policies towards the outcomes that matter most to people, *redesigning* policy content from a more multidimensional perspective, *realigning* policy practice across government silos, and *reconnecting* public institutions with the people they serve.<sup>169</sup>

94. The World Health Organization has also emerged as a leading multilateral actor calling for a “health for all” economy reoriented around health and wellbeing as ends in themselves,<sup>170</sup> arguing that “health for all must be the guiding principle in making a just transition to a post-carbon economy”.<sup>171</sup> It has adopted a whole-of-society approach structured around three interdependent objectives: valuing planetary health, including essential common goods such as clean water, clean air, and a stable climate, with respect to planetary and local ecological boundaries; valuing the diverse social foundations and activities that promote equity, including social cohesion, support for people in need, and the conditions for communities to thrive; and valuing human health and wellbeing, with every person able to prosper physically, mentally, and emotionally, endowed with the capabilities and freedom needed to lead lives of dignity, opportunity, and community.<sup>172</sup>

95. The International Labour Organization (ILO) has also made major contributions to the effort to redesign the economy, not only by supporting social protection and the decent work agenda, but also by the adoption by the 110th and 112th sessions of the International Labour Conference, in June 2022 and June 2024 respectively, of resolutions on , by the International Labour Conference, of a resolution on Decent Work and the Social and Solidarity Economy, and on Decent Work and the Care Economy. The first resolution provides the first universal definition of the social and solidarity economy (SSE), enshrining the principles of participatory governance and the primacy of people and social purpose over capital in the distribution and use of surpluses and profits, as well as assets.<sup>173</sup> The second resolution marks the first international tripartite agreement on the care economy and highlights the essential links between the care economy, gender equality, decent work, sustainable development, and social justice. Both contribute to shifting the focus from growth and productivity to better valuing and supporting what matters to well-being.

96. Other organisations have been even more explicit. The United Nations Development Programme (UNDP) adopted a report on Urban Development Beyond Growth, recommending “a shift towards postgrowth

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<sup>167</sup> Llana-Nozal, A., N. Martin and F. Murtin (2019), “The economy of well-being: Creating opportunities for people’s well-being and economic growth”, *OECD Statistics Working Papers*, No. 2019/02, OECD Publishing, Paris, pp. 9-11.

<sup>168</sup> OECD, *Beyond Growth: Towards a New Economic Approach* (Paris, 2020).

<sup>169</sup> OECD (2023), *Economic Policy Making to Pursue Economic Welfare: OECD Report for the G7 Finance Ministers and Central Bank Governors*, May 2023, Japan, OECD, Paris, p. 37.

<sup>170</sup> World Health Organization, *Achieving Well-being: A Global Framework for Integrating Well-being into Public Health Utilizing a Health Promotion Approach*, World Health Organization, Geneva, 2023. See also World Health Organization, *Implementing the Global Framework on Well-being at Country Level: Policy Pathways*, World Health Organization, Geneva, 2025; and Ben Abdelaziz, F., Williams, C. et al., “Creating wellbeing societies: moving from rhetoric to action”, *Public Health Research & Practice*, vol. 33, no. 2, July 2023, e3322310.

<sup>171</sup> WHO Council on the Economics of Health for All, *Health for All: Transforming Economies to Deliver What Matters. Final Report of the WHO Council on the Economics of Health for All*, World Health Organization, Geneva, 2023, p. 7.

<sup>172</sup> WHO Council on the Economics of Health for All, *Valuing Health for All: Rethinking and Building a Whole-of-Society Approach* (Council Brief No. 3), World Health Organization, Geneva, 8 March 2022. See also

<sup>173</sup> ILO. 2022. Resolution II: Resolution concerning decent work and the social and solidarity economy. International Labour Conference, 110th Session, Geneva, June 2022. Geneva: International Labour Office. This approach was reasserted by the General Assembly in Resolution 77/281: Promoting the social and solidarity economy for sustainable development. 77th Session, New York, 18 April 2023; and by General Assembly Resolution 79/213: Promoting the social and solidarity economy for sustainable development. 79th Session, New York, 19 December 2024.

strategies for urban development” to overcome “the limitations of traditional growth models”.<sup>174</sup> The UN's own World Social Report 2025, published by the UN Department of Economic and Social Affairs (DESA), calls for moving away from the “GDP-shareholder value paradigm”, described as “seriously flawed”,<sup>175</sup> and advocates instead a new policy consensus built on equity, economic security, and solidarity within and between generations, one that “must go beyond the quest for efficiency and growth”.<sup>176</sup>

## 5. Demand without delivery

97. Despite these evolutions, translating public demand and institutional initiatives into political action is not straightforward. As showed by a 2026 study based on interviews involving actors from four Wellbeing Economy Governments (WEGo) member countries,<sup>177</sup> while policy-makers acknowledge the potential of a wellbeing economy framework to transform citizens from passive recipients into active participants in decision-making, to enable cross-sectoral and integrated policymaking, and to reframe policy discourse by making the link between well-being and economic activity explicit, they also face the complexity of transforming a growth-dependent economy, exacerbated by short-term political cycles, fiscal constraints, and political polarisation. The challenge, it appears, is less one of ideological resistance than of institutional readiness: what is missing is not more evidence or better indicators, but a coherent normative architecture that can align diverse institutional actors around shared obligations and common accountability.

98. The initiatives described above are significant, but they remain, for now, a constellation without a centre. None of them, taken alone, provides the normative architecture and the legal grounds required to hold governments to account across all these dimensions simultaneously — or to ensure that progress on one front (eg. eradicating poverty) does not come at the expense of another (eg. ecological limits). What is needed is a framework acting as an anchor, capable of integrating these contributions, grounding them in existing legal obligations, and providing a common accountability structure that reaches across institutional mandates. The human rights economy offers precisely this.

## D. The human rights economy

### 1. Fulfilling obligations

99. In 2023, the United Nations High Commissioner for Human Rights launched the concept of a Human Rights Economy, calling on States to “dismantle the architecture of inequalities and to move beyond growth as the organising principle of economic policy — recognising that “growth on its own will not redress the structural injustices” underlying the “failure to achieve progress on the SDGs”.<sup>178</sup> In the High Commissioner's formulation, a human rights economy “seeks to redress root causes and structural barriers to equality, justice and sustainability by prioritising investment in economic, social and cultural rights”; it delivers universal social protection, education, healthcare and access to justice and the broadest civic space; embeds effective climate and environmental action; and ensures that both business models and macroeconomic policies are guided by human rights standards. The following year, the Deputy High Commissioner sharpened the governance dimension of the concept, defining a human rights economy as one that places people and the planet at the centre of all economic decisions — anchoring fiscal, monetary, business and investment choices in the obligations that governments have already agreed to under international law, and recognising economic, social and cultural rights and the right to a clean, healthy and sustainable environment “for what they are — part of the rule of law, not mere aspirations”.<sup>179</sup>

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<sup>174</sup> Demos Helsinki and UNDP, *Urban Development Beyond Growth (Mayors for Economic Growth / UNDP, October 2024)*, p. 4.

<sup>175</sup> United Nations Department of Economic and Social Affairs (UN DESA) and United Nations University World Institute for Development Economics Research (UNU-WIDER), *World Social Report 2025: A New Policy Consensus to Accelerate Social Progress* (New York, United Nations, 2025), 75.

<sup>176</sup> *Ibid.*, p. 108.

<sup>177</sup> Turrini S, Biggeri M, Schmidt I and Wilts H (2026) Policymakers' perceptions of the wellbeing economy: emerging patterns and trade-offs in implementation. *Front. Sustain.* 7:1772812.

<sup>178</sup> Volker Türk, UN High Commissioner for Human Rights, Statement delivered at the Workshop on promoting and protecting economic, social and cultural rights within the context of addressing inequalities in the recovery from the COVID-19 pandemic, 6 February 2023, available at: <https://www.ohchr.org/en/statements-and-speeches/2023/02/turk-calls-human-rights-economy>.

<sup>179</sup> Nada Al-Nashif, United Nations Deputy High Commissioner for Human Rights, *The Human Rights Economy – from concept to practical application*, Statement delivered on 28 June 2024, available at: <https://www.ohchr.org/en/statements-and-speeches/2024/06/human-rights-economy-concept-practical-application>.

100. The Human Rights Economy promotes people-centred economic policies oriented toward the effective realisation of economic, social and cultural rights for all, without discrimination, and anchored in a commitment to a safe and healthy environment — drawing on the authoritative principles of the Universal Declaration of Human Rights and deploying the International Covenant on Economic, Social and Cultural Rights (ICESCR) as the primary structural lever for realising the UN's 2030 Agenda, with its obligations of progressive realisation, non-retrogression, and maximum use of available resources providing the normative backbone for any rights-consistent economic policy.<sup>180</sup>

101. Rather than introducing new normative requirements, it focuses on ensuring the fulfilment of obligations that states have already voluntarily undertaken, treating civil, political, economic, social and cultural rights — as well as the right to development and the right to a clean, healthy and sustainable environment — as universal, indivisible and interdependent.<sup>181</sup> It places the equal, active, free and meaningful participation of individuals and peoples at the centre of all economic decision-making, embracing an intersectional approach to overcoming multiple and overlapping forms of discrimination, and recognising that the realisation of human rights depends on international cooperation, solidarity and mutual support among countries. It equally underscores the importance of responsible and sustainable business models, and affirms the inherent right of all peoples to enjoy and freely utilise their natural wealth and resources — in full respect of everyone's right to a clean, healthy and sustainable environment.

## 2. A unifying framework

102. The rights-based economy framework thus shares the same foundational conviction as the broader family of beyond-growth approaches: that the purpose of economic life is human flourishing within ecological limits, not the accumulation of growth as an end in itself.<sup>182</sup> It insists that this requires simultaneously guaranteeing dignity and wellbeing across all stages of life, pursuing substantive equality through an intersectional lens on discrimination, redistributing power away from its current concentrations, and operating within planetary boundaries. Crucially, it also demands the democratisation and decolonisation of economic decision-making at all levels, recognising that the structural inequalities of class, gender, race and colonial legacy are not incidental features of the current model but constitutive ones.<sup>183</sup>

103. Rather than prescribing a single economic model, it functions as an umbrella concept that enables a plurality of alternative economic approaches, each anchored in the widely agreed values and obligations of international human rights law — deployed both as a normative foundation and as a practical 'litmus test' for the design, implementation and monitoring of economic policies and structures.<sup>184</sup> At its core, it demands action to redistribute resources, remedy inequalities and rebalance power in ways that the prevailing economic paradigm has systematically failed to deliver.

104. In this sense, reorienting the economy requires intervening in the power relations, norms and institutions that constitute economic life and reassembling them on a human rights basis, mobilising human rights principles, legal frameworks, constitutional guarantees and institutional mechanisms as tools of structural transformation.<sup>185</sup> It demands systemic shifts in how societies produce, distribute, consume and value goods and services: from the exploitation of natural resources to respect for planetary boundaries; from a fixation on GDP to holistic, human-centred measures of success; from the devaluation of care to its recognition as the foundation of economic life; from the dominance of private interests to a reassertion of public power; and from corporate monopoly and elite capture to worker, community and democratic control of the economy.<sup>186</sup> The process is simultaneously transformative and unifying: transformative because it challenges entrenched economic orthodoxies, and unifying because it grounds diverse policy agendas in a shared and universally

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<sup>180</sup> Jyoti Sanghera, "Human Rights Economy for People and the Planet: Framing the Contours of an Approach", in Leite, M. and Kohonen, M. (eds), *Righting the Economy. Towards a people's recovery from economic and environmental crisis*, 2024, pp. xvi.

<sup>181</sup> OHCHR, "The Human Rights Economy", Discussion Paper, March 2025, available at: <https://www.ohchr.org/en/sdgs/human-rights-economy-seeding-change-economy-enhances-human-rights#country-work>, p. 1.

<sup>182</sup> Center for Economic and Social Rights, *The Center for Economic and Social Rights' journey to advance a rights-Based economy*, in Leite, M and Kohonen, M. (eds), *Righting the Economy. Towards a people's recovery from economic and environmental crisis*, 2024, pp. 34-39; OHCHR Discussion Paper, op. cit., p. 1; Dommen, C., *Human Rights Economics: An Enquiry*, Friedrich-Ebert-Stiftung, Global and Regional Order Series, Geneva, July 2022, pp. 5-10.

<sup>183</sup> Donald, K. *et al.*, *A Rights-Based Economy: Putting People and Planet First*. London: Christian Aid & CESR. 2020.

<sup>184</sup> Marianna Leite and Matti Kohonen, op. cit., p. 4

<sup>185</sup> Marianna Leite and Matti Kohonen, op. cit., p. 4

<sup>186</sup> Donald, K. *et al.*, *A Rights-Based Economy: Putting People and Planet First*. London: Christian Aid & CESR. 2020, pp. 24-28.

recognised normative architecture. Critically, it presupposes a transformative State capable of establishing the institutional, legal, and financial foundations needed for alternative economies to develop and flourish.<sup>187</sup>

105. While other approaches have helped mainstreaming post-growth perspectives,<sup>188</sup> the added value of the human rights economy can be stated in five propositions. First, *legal bindingness*: human rights obligations are not aspirational targets — they generate enforceable duties, and their non-realisation generates remediable violations. Second, *universality*: human rights apply everywhere, across all income levels, all political traditions, and all cultural contexts, without insisting on cultural uniformity, given that human rights themselves affirm the right to cultural diversity and to diverse knowledge systems. The Human Rights Economy is not one more alternative approach to be added to the list. It is the unifying normative framework. Third, *institutionalisation*: the UN human rights system provides existing and operational monitoring and accountability infrastructure — treaty bodies, periodic reviews, special procedures, and inter-State reporting mechanisms — that can be deployed without requiring new institutional architecture. Fourth, *accountability*: by creating a chain of obligation from identifiable rights-holders to identifiable duty-bearers, the framework enables advocacy, litigation, civic mobilisation, and democratic pressure in ways that indicator dashboards alone cannot. Fifth, *integration*: the human rights framework does not privilege economic rights over political ones, or individual rights over collective ones, or present generations over future generations — it affirms their indivisibility and interdependence.

### 3. Grounding the commitment

106. The constitutive elements of a Human Rights Economy draw from the corpus of international human rights law, as developed by human rights treaty bodies and special procedures established by the Human Rights Council, and by OHCHR's own conceptual development of the framework. These elements ground the commitment to a beyond growth transition in legal obligations.<sup>189</sup>

107. *Rights as the organising principle of economic governance*. In a Human Rights Economy, the primary metric of economic success is not GDP or profit maximisation, but the progressive realisation of all human rights — economic, social, cultural, civil, and political. This reframes the State's role from growth promoter to rights-guarantor. The CESCR has consistently held, since General Comment No. 3 (1990), on the nature of States parties' obligations, that economic, social and cultural rights impose an immediate obligation to take steps towards full realisation and a continuing duty to move as expeditiously and effectively as possible toward that goal, mobilising the maximum of available resources.<sup>190</sup> GDP growth may contribute to rights realisation in some contexts; it may be irrelevant or counterproductive in others. The question is always whether rights are being progressively realised — not whether aggregate output is increasing.

108. *Obligations as structuring constraints on macroeconomic policy*. No macroeconomic decision is rights-neutral. Fiscal consolidation, monetary tightening, trade liberalisation, and investment deregulation all have distributional consequences that may advance or impede the realisation of human rights. The CESCR's doctrine of maximum available resources requires States to demonstrate that they have made genuine efforts to mobilise all feasible resources — including progressive taxation of wealth and capital, closure of tax gaps, and reform of subsidies — before invoking resource constraints to justify non-realisation of rights. The principle of non-retrogression prohibits deliberate steps backward in the enjoyment of rights. The minimum core obligations of socio-economic rights requires that, regardless of resource levels, States ensure at least minimum essential levels of the rights to food, health, housing, education, and social security. These are not soft aspirations; they are justiciable legal constraints that structure the legitimate space for macroeconomic choice. For instance, the tension between debt service obligations and ESC rights obligations — acute for low-income countries in particular — is not a technical constraint to be arbitrated but a human rights challenge requiring the prioritization of rights.

109. *Accountability as an economic governance incentive*. What most fundamentally distinguishes the Human Rights Economy from other new economy frameworks is its accountability architecture. Human rights law provides binding enforcement mechanisms: treaty bodies, special procedures, national courts, and regional human rights systems. These mechanisms transform aspirational commitments into justiciable obligations.

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<sup>187</sup> Marianna Leite and Matti Kohonen, op. cit., p. 9.

<sup>188</sup> Lorenzo Fioramonti, Luca Coscieme, Robert Costanza, Ida Kubiszewski, Katherine Trebeck, Stewart Wallis, Debra Roberts, Lars F. Mortensen, Kate E. Pickett, Richard Wilkinson, Kristín Vala Ragnarsdóttir, Jacqueline McGlade, Hunter Lovins, Roberto De Vogli, Wellbeing economy: An effective paradigm to mainstream post-growth policies?, *Ecological Economics*, Volume 192, 2022, 107261.

<sup>189</sup> This section draws on Dommen, C., op. cit., pp. 14-20.

<sup>190</sup> Committee on Economic, Social and Cultural Rights, General Comment No. 3 (1990) on the nature of States parties' obligations (art. 2, para. 1), UN Doc. E/1991/23, para. 9. On

Accountability has both a preventive function — requiring that economic policies be transparently designed in compliance with human rights standards — and a corrective function — ensuring remedies when those standards are violated.<sup>191</sup> Embedding accountability in economic governance creates an incentive structure that assigns obligations, identifies duty-bearers and rights-holders, and provides mechanisms for redress.

110. *Non-discrimination and substantive equality.* The human rights framework requires that all economic policies be assessed for their differential impacts on groups facing structural disadvantage. Non-discrimination is an overarching and immediately applicable norm: unlike progressive realisation, it does not admit of deferral. This is not an optional equity supplement to economic design; it is a legally binding requirement that transforms how policies are drafted, monitored, and remedied. An economy organised around human rights must address not only vertical inequalities — the distribution between the rich and the poor — but also horizontal inequalities generated by race, ethnicity, gender, caste, disability, age, migration status, and sexual orientation.<sup>192</sup> It requires the production and use of disaggregated data, the systematic assessment of distributional impacts, and the deployment of affirmative measures where group-based disadvantage persists. Critically, it insists that poverty be understood not as a random distributional outcome but as a pattern generated and maintained by structural discrimination — and that its eradication therefore requires dismantling those discriminatory structures, not merely alleviating their symptoms.<sup>193</sup>

111. *Meaningful participation.* Economic decisions are political decisions about whose needs are prioritised, whose labour is valued, and whose futures are protected. Human rights law requires genuine, informed, and effective participation of affected communities — especially people living in poverty — in the design, implementation, and monitoring of all economic policies and programmes that affect their lives.<sup>194</sup> This participation is not procedural formality; it is the antidote to technocratic and elite capture, to the siloing of economic policy from democratic accountability, and to the systematic exclusion of those in poverty from decisions about the structures that produce and reproduce their deprivation.

112. *Integration of environmental rights.* The right to a clean, healthy and sustainable environment, recognised by the General Assembly in resolution 76/300 (2022), extends the human rights framework to ecological integrity: it affirms that a liveable, healthy planet is a precondition for the enjoyment of all other human rights. The Maastricht Principles on the Human Rights of Future Generations (adopted 3 February 2023) consolidate and develop existing standards for intergenerational rights protection, providing legal grounding for embedding planetary boundary constraints within the human rights framework.<sup>195</sup> A Human Rights Economy is therefore not merely a framework for addressing present deprivation; it is a framework for organising the economy so that it does not compromise the rights of those yet to be born. Intergenerational equity is a human rights obligation — not merely a policy preference — and it lends legal authority to the ecological dimension of the post-growth transition.

## E. From framework to action

113. In practice, the human rights economy framework translates into six interconnected policy imperatives: reorienting fiscal, monetary, industrial and ownership structures toward rights fulfilment; guaranteeing decent work, valuing care as foundational economic infrastructure, and deepening economic democracy; ensuring universal access to basic services and social protection for all; embedding ecological limits and climate justice into every dimension of economic governance; transforming the international financial architecture so that it enables rather than constrains the policy space every country needs to realise rights; and building the democratic planning and governance institutions capable of holding all of the above accountable.<sup>196</sup> Part Two of this Roadmap reviews the policy measures implied by these commitments.

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<sup>191</sup> Office of the High Commissioner for Human Rights (OHCHR) & CESR (2015) *Who Will Be Accountable? Human Rights and the Post-2015 Development Agenda*; as cited by Dommen, C., *Human Rights Economics: An Enquiry*, Friedrich-Ebert-Stiftung, Global and Regional Order Series, Geneva, July 2022, p. 14.

<sup>192</sup> For a full account of human rights and inequalities, see Gillian MacNaughton, Diane Frey, and Catherine Porter (eds.), *Human Rights and Economic Inequalities* (Cambridge University Press, 2021).

<sup>193</sup> A/HRC/54/35, para. 29.

<sup>194</sup> A/HRC/54/35, para. 36.

<sup>195</sup> Maastricht Principles on the Human Rights of Future Generations (adopted 3 February 2023), available at: <https://www.maastrichtuniversity.nl/maastricht-principles-human-rights-future-generations>.

<sup>196</sup> OHCHR, "The Human Rights Economy", Discussion Paper, March 2025, pp. 2-3; Leite, M. and Kohonen, M. (eds), *Righting the Economy. Towards a people's recovery from economic and environmental crisis*, 2024; Donald, K. *et al.*, *A Rights-Based Economy: Putting People and Planet First*. London: Christian Aid & CESR. 2020, pp. 14-23. Nada Al-Nashif, United Nations Deputy High Commissioner for Human Rights, *The Human Rights Economy – from concept to*

## PART TWO – A ROADMAP FOR POLICY TRANSFORMATION

### Pillar 1: Transforming Economic Systems<sup>197</sup>

#### A. Rewiring domestic economic systems

114. Eradicating poverty within planetary boundaries cannot be achieved by redistributing the surpluses of a growth-dependent economy at the margin: it requires reconfiguring the macrofinancial regime that governs how money and credit are created, how investment is allocated, how income and wealth are distributed, and how public institutions relate to private capital. Contemporary macrofinancial regimes in most high-income countries remain structurally tethered to GDP growth — their fiscal, monetary, financial, and industrial institutions depend on continued expansion to stabilise balance sheets, employment, and legitimacy — even as mounting evidence shows that such expansion is incompatible with Paris-aligned climate stabilisation and with the rights-based satisfaction of human needs. A post-growth macrofinancial regime is one in which markets no longer serve as the dominant coordination mechanism for strategic sectors; in which public institutions discipline private capital, guide credit allocation toward socially and ecologically necessary activities, and scale down harmful ones; in which sufficiency, universal need satisfaction, and democratic planning replace the growth imperative as the organising logic of economic policy; and in which the monetary, fiscal, and industrial levers of the state are recombined to secure livelihoods through the decommodified provisioning of essential goods.<sup>198</sup>

115. This Pillar focuses on the *domestic* dimension of that transformation. It sets out policy bundles for reshaping the instruments through which economic systems are steered within national jurisdictions: progressive and wealth-based taxation to address regressivity at the top and mobilise resources for public purposes; monetary policy and credit guidance aligned with social and ecological priorities, including public monetary financing of needed investment; public spending, subsidies, and procurement redirected away from fossil fuels and lowest-price tendering toward universal services, green infrastructure, and intergenerational fairness; and the scaling up of purpose-driven enterprises, the social and solidarity economy, and cooperative financial infrastructures as the productive fabric of a human-rights-centred economy. Together, these proposals describe what it would mean, in practice, to reclaim fiscal, monetary, and financial sovereignty for poverty eradication and ecological sustainability, rather than for the perpetuation of capital accumulation and GDP growth.

116. The Pillar must be read as alongside complementary shifts across the other Pillars of this Roadmap, in particular on the transformation of the international economic order addressed in Pillar 5. The very feasibility of many of the proposals set out here, such as wealth and corporate taxation, monetary sovereignty, fossil fuel phase-out, will demand international cooperation or, in some case, changes to the international monetary and financial architecture, trade and investment rules, debt governance, and tax cooperation that Pillar 5 sets out in detail. Domestic and international transformation are two faces of the same transition, and the proposals that follow should be read with this interdependence firmly in view.

#### B. Fair and effective fiscal systems

117. Eradicating poverty beyond growth requires fiscal systems that are both fair in their distributive logic and effective in their revenue-raising capacity — a double demand that contemporary tax architectures conspicuously fail to meet. Decades of regressive tax competition, the systematic under-taxation of wealth, capital income, and corporate profits, and the structural inability of existing international rules to reach the digital economy or to curb cross-border profit shifting have produced a configuration in which those with the greatest capacity to contribute pay proportionally the least, while the burden of financing public services falls disproportionately on labour and consumption.

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practical application, Statement delivered on 28 June 2024, available at : <https://www.ohchr.org/en/statements-and-speeches/2024/06/human-rights-economy-concept-practical-application>.

<sup>197</sup> This chapter was prepared in collaboration with Earth4All. Responsibility for the final text rests solely with the Special Rapporteur on extreme poverty and human rights.

<sup>198</sup> Bamdeis, Emmanuel, Hofferberth, Elena. Towards a post-growth green macro-financial regime? Implications for the Global South of imperfect technologies and sufficiency policies in the Global North. Working paper, UNIL, 2026. <https://archive-ouverte.unige.ch/unige:190026>.

118. Reversing this configuration is not a matter of marginal technical adjustment but of structural reorientation: progressive taxation — understood as the principle that contributions rise with ability to pay and with responsibility for social and ecological harm — must be restored as the organising axis of fiscal policy, beyond progressive income taxation, through a coordinated architecture that taxes extreme wealth and inheritance, caps excessive incomes, secures a fair and effective contribution from corporations and digital giants, and aligns the tax system with ecological limits by making pollution and luxury consumption bear their true cost. Such a progressive fiscal architecture is indispensable not only for mobilising the resources needed to finance universal social protection, public services, and the ecological transition, but also for dismantling the concentrations of wealth and power that perpetuate poverty, erode democratic accountability, and lock economies into growth-dependent trajectories incompatible with human rights and planetary boundaries.

### 1. Establishing limits to wealth accumulation

119. Recent inequality reporting shows that the top 10 per cent of the population holds roughly three-quarters of global wealth, while the bottom 50 per cent holds only about two per cent.<sup>199</sup> High concentrations of wealth can undermine poverty reduction through several well-documented channels, including disproportionate political influence that weakens democratic accountability and skews policy priorities;<sup>200</sup> high-impact consumption and investment patterns associated with ecological pressure, with the global wealthiest 10 per cent responsible for the majority of global emissions (47 per cent when associated with their consumption, and 77 per cent when associated with their private capital ownership);<sup>201</sup> and macroeconomic distortions linked to rentier dynamics, asset-price inflation, market concentration, and financialisation.<sup>202</sup> Wealth concentration also erodes fiscal capacity through tax avoidance, evasion, and offshore wealth holding. Extreme wealth enables access to sophisticated cross-border avoidance and concealment strategies, and when concentrated at scale, these practices generate macro-fiscally significant revenue losses. At the same time, concentrated wealth increases the likelihood of regulatory and political environments that tolerate or enable such arrangements, reinforcing the cycle.<sup>203</sup> An estimated 8 per cent of global household financial wealth is held in tax havens.<sup>204</sup>

120. In many low- and middle-income countries (LMICs), these effects are amplified by international financial and legal architectures — including secrecy jurisdictions, asymmetries in treaty design, uneven information exchange, and weak cross-border enforcement — that limit effective taxation and regulation of top-end wealth. Fiscal capacity constraints in these contexts are therefore partly relational: they arise not only from domestic administrative limitations, but from the structural features of the global financial system itself and the power asymmetries that shape it.<sup>205</sup> These asymmetries are historically rooted in patterns of unequal wealth accumulation linked to colonial extraction, slavery, and the unequal incorporation of many countries into the global economy, whose institutional legacies continue to influence contemporary fiscal capacity and governance dynamics.<sup>206</sup> As a result, the ability of many States to govern extreme wealth and mobilise domestic resources depends not only on national policy choices but also on the structure of the international economic system itself.

121. Together, these dynamics constrain fiscal space and weaken governments' ability to mobilise revenue from concentrated wealth, leaving poverty eradication strategies structurally reliant on continued GDP expansion to generate public revenues, even in contexts where additional growth may intensify climate, social,

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<sup>199</sup> Lucas Chancel, Ricardo Gómez-Carrera, Rowaida Moshrif, Thomas Piketty, et al., *World Inequality Report 2026* (Paris: World Inequality Lab, 2025)

<sup>200</sup> Gilens and Page, "Testing Theories of American Politics"; Hacker and Pierson, *Let Them Eat Tweets*; Noam Lupu and Zachary Warner, "Why Are the Affluent Better Represented Around the World?" *European Journal of Political Research* (2022)

<sup>201</sup> Chancel et al., *World Inequality Report 2026*.

<sup>202</sup> Thomas Piketty, *Capital in the Twenty-First Century* (Cambridge, MA: Harvard University Press, 2014); Jan Eeckhout, *The Profit Paradox* (Princeton: Princeton University Press, 2021).

<sup>203</sup> Zucman, *The Hidden Wealth of Nations: The Scourge of Tax Havens*; and Jacob S. Hacker and Paul Pierson, *Winner-Take-All Politics* (New York: Simon & Schuster, 2010)

<sup>204</sup> Annette Alstadsæter, Niels Johannesen, and Gabriel Zucman, "Tax Evasion and Inequality," *American Economic Review* 109, no. 6 (2019): 2073–2103.

<sup>205</sup> Nicholas Shaxson, *Treasure Islands: Tax Havens and the Men Who Stole the World* (London: Bodley Head, 2011); Thomas Rixen and Peter Dietsch, "Global Tax Governance: What Is Wrong with It and How to Fix It," *Global Policy* 7, no. 1 (2016): 15–27; and Mick Moore, Wilson Prichard, and Odd-Helge Fjeldstad, *Taxing Africa: Coercion, Reform and Development* (London: Zed Books, 2018)

<sup>206</sup> Samir Amin, *Unequal Development* (Monthly Review Press, 1976); and Ndongo Samba Sylla, and Fanny Pigeaud, *Africa's Last Colonial Currency* (Pluto Press, 2021)

and other ecological pressures, including risks of exceeding planetary boundaries.<sup>207</sup> In this context, the Roadmap makes the following proposals.

**122. An extreme wealth line (policy profile 1.1.)<sup>208</sup>:** An extreme wealth line (EWL) functions as a governance benchmark: a policy-relevant reference point that enables governments to identify, assess, and respond to extreme wealth concentration as a systemic governance risk whose scale and effects warrant monitoring and policy action.<sup>209</sup> It addresses the top-end drivers of persistent structural inequality and poverty by providing a context-sensitive reference point for identifying levels of individual net wealth associated with elevated risks to democratic governance, ecological sustainability, economic resilience, fiscal capacity, human rights protections, and the integrity of social and institutional trust. It is similar in concept to the extreme poverty line, but instead of defining the minimum resources needed to live with dignity, it defines ‘how much is too much’.<sup>210</sup> Different proposals measure the EWL either as an absolute threshold, a relative threshold or an impact based-threshold. An extreme wealth line is not itself a wealth cap, nor does it mandate a single policy instrument. Rather, it provides an analytical reference point to inform the design, coordination, monitoring, and evaluation of fiscal, regulatory, and institutional reforms aimed at reducing poverty, limiting the systemic risks associated with extreme wealth concentration, and strengthening fiscal and democratic capacity – without presuming perpetual GDP growth as the basis for social advancement.

**123. A wealth tax (policy profile 1.2)<sup>211</sup>:** Wealth taxation encompasses a range of instruments — including taxes on capital income, taxes on wealth transfers (estate, inheritance and gift taxes), and recurrent taxes on the stock of wealth itself, such as net wealth taxes.<sup>212</sup> Their effectiveness and trade-offs depend on design choices (thresholds, exemptions, rates), integration within the broader tax system, administrative capacity, and the socio-economic context of application. This proposal focuses on a net wealth tax: an annual levy on an individual's net wealth — total assets minus debts — above a specified threshold. Its rationale lies in closing the regressivity gap at the top of the distribution: high-net-worth individuals (HNWIs) in most countries pay lower effective tax rates than average earners because the largest component of their economic income — retained earnings held in corporate structures — never becomes taxable income, and because consumption can be financed through tax-free borrowing while wealth continues to compound. The most influential current proposal, developed by economist Gabriel Zucman for the Brazilian G20 Presidency, would require individuals with more than \$1 billion in net wealth to pay a minimum annual tax equivalent to 2% of their wealth, raising an estimated \$200–250 billion per year globally. Extended to centi-millionaires at the same 2% rate, revenues would add a further \$100–140 billion; applied at 3% to all centi-millionaires, estimated annual revenues rise to \$550–690 billion.<sup>213</sup> Most European net wealth taxes have been repealed.<sup>214</sup> The evidence shows they failed not because of mass capital flight — relocation responses are empirically modest — but because of pervasive design flaws: extensive business-asset exemptions, low thresholds (e.g. €150,000–€250,000 in Finland, Norway and Sweden; €1.3 million in France) affecting small businesses and leading to liquidity pressures, as well as valuation discounts that placed the bulk of HNWI wealth outside the tax base.<sup>215</sup>

124. Drawing on these lessons, a modern net wealth tax should rest on four pillars: A broad base without exemptions or valuation discounts, covering all financial and business assets at market value, to prevent the re-classification of wealth into exempt categories; a high threshold — for instance \$100 million in net wealth

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<sup>207</sup> IMF, *Fiscal Monitor: Mobilizing Revenue in the Post-Pandemic World* (Washington, DC: International Monetary Fund, 2022); and United Nations, *Financing for Sustainable Development Report 2023* (New York: United Nations, 2023).

<sup>208</sup> Policy profile prepared by Fernanda Balata, Associate fellow, New Economics Foundation, available at [www.necp-poverty.org](http://www.necp-poverty.org).

<sup>209</sup> Tania Burchardt, Ingrid Robeyns, Michael Vaughan, *Line drawing: can poverty measurement inform the methodology for a social indicator of extreme wealth?* (working paper, Centre for Analysis of Social Exclusion and International Inequality Institute, London School of Economics and Political Science, 2026); Fernanda Balata, *Exploring an Extreme Wealth Line: Insights from Political Figures, Policy Experts, and Millionaires on a Threshold for Harmful Wealth* (London: New Economics Foundation and Patriotic Millionaires, 2025).

<sup>210</sup> Balata, Fernanda. ‘Exploring an Extreme Wealth Line’. With Hollie Wright and Danny Srisankarajah. (New Economics Foundation, 2024). <https://new-economicsf.files.svdcdn.com/production/files/Exploring-an-Extreme-Wealth-Line-Final.pdf>.

<sup>211</sup> Policy profile prepared by Oxfam, available at [www.necp-poverty.org](http://www.necp-poverty.org).

<sup>212</sup> UN DESA Policy Brief No. 168: Net Wealth Taxes: How They Can Help Fight Inequality and Fund Sustainable Development. (UN DESA, 2024), p. 2.

<sup>213</sup> Zucman, G. (2024). *A blueprint for a coordinated minimum effective taxation standard for ultra-high-net-worth individuals*. Report commissioned by the Brazilian G20 Presidency, 25 June 2024.

<sup>214</sup> Progress & Poverty. ‘Why Wealth Taxes Were Repealed in Europe’. (2019). <https://progressandpovertyinstitute.org/why-wealth-taxes-were-repealed-in-europe/>.

<sup>215</sup> Varaschin, G., Parrinello, Q., & Zucman, G. (2025). Wealth taxes and high-net-worth individuals in Europe: Five lessons for the twenty-first century. Policy brief, Friedrich-Ebert-Stiftung.

— that targets precisely the segment where regressivity manifests while avoiding liquidity pressures on smaller asset-holders; a minimum-tax (top-up) architecture, setting a floor on total taxes paid relative to wealth rather than creating a parallel tax layer, which mitigates double-taxation concerns; credible anti-exile rules, including exit taxes and trailing-residence provisions, integrated with modern transparency infrastructure.<sup>216</sup> A well-designed system benefits from transparency tools unavailable to earlier designers. The OECD Common Reporting Standard now covers more than 100 jurisdictions, and International Tax Observatory estimates suggest that automatic exchange of information has already reduced offshore tax evasion by a factor of three. Combined with beneficial-ownership registries and credible exit-tax and trailing-residence rules, this creates an enforcement architecture that did not exist when earlier systems were designed.

125. The G20 Rio de Janeiro Leaders' Declaration (18–19 November 2024) committed for the first time to cooperative engagement to ensure that ultra-high-net-worth individuals are effectively taxed.<sup>217</sup> In parallel, the General Assembly has established an intergovernmental committee drafting a UN Framework Convention on International Tax Cooperation, whose terms of reference commit to "develop and implement measures to detect, deter and prevent tax avoidance and evasion by high-net-worth individuals" and to "explore coordinated approaches to ensuring [their] effective taxation".<sup>218</sup> Together, these developments provide the political impetus and institutional architecture to translate the design principles set out above into coordinated global action.

126. **A cap on lifetime inheritances and gifts (policy profile 1.3.)**<sup>219</sup>: One of the main sources of wealth at the top of the wealth distribution concern inheritances and gifts: the share of inherited wealth as part of total wealth ranges from 40% to 60%.<sup>220</sup> Moreover, it is expected that the next decades will see a huge wave of bequests being made. The economic and moral reasons to tax inheritance and gifts higher than other tax bases is strong.<sup>221</sup> Inheritance taxation is much less distortive than other forms of taxation (for example, in how it affects labour supply).<sup>222</sup> The moral arguments in favour of heavily taxing inheritance and gifts (or even abolishing inheritance completely) are strong, as the current inheritance pattern undermines equal opportunities, is an undeserved form of wealth accumulation, and, in case the gifts and bequest are seizable, also comes with the harms of wealth concentration. The only sound reason against inheritance taxation are the relational values that come with giving, which is often especially important to kin.<sup>223</sup> While it is unlikely that at present it can command a sufficiently wide support, policy makers and civil society institutions advocating on tax fairness must also work on intermediate policy proposals such as building a register with wealth, inheritance and gifts; stronger investigation of taxation fraud; closing of inheritance taxation loopholes; and reinstating inheritance taxation in those countries where it has been completely abolished. The ultimate ideal of capping lifetime inheritances and wealth will also require measures that work as side-supports, such as creating wider economic literacy around taxation. A different fiscal treatment of personal wealth could generate a massive increase in tax revenues, which could in many different ways be used to fund poverty alleviation strategies as well as other strategies that will protect the most vulnerable, for example from the consequences of climate change.

127. **Maximum income schemes (policy profile 1.4.)**<sup>224</sup>: Rising top incomes and the growing concentration of wealth have become defining features of contemporary economies.<sup>225</sup> A small share of individuals captures an increasing proportion of total income—driven largely by capital income and entrepreneurial profits—fueling inequality, weakening equality of opportunity, and concentrating economic and political power. These dynamics undermine democratic accountability, as extreme incomes can be translated into disproportionate

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<sup>216</sup> Ibid.

<sup>217</sup> G20. (2024). *G20 Rio de Janeiro Leaders' Declaration*, Rio de Janeiro, 18–19 November 2024, p. 20.

<sup>218</sup> A/AC.298/CRP.26, article 6.

<sup>219</sup> Policy profile prepared by Ingrid Robeyns, Professor at the Ethics Institute of Utrecht University in the Netherlands, available at [www.neep-poverty.org](http://www.neep-poverty.org).

<sup>220</sup> Facundo Alvaredo, Bertrand Garbinti, and Thomas Piketty (2017) "On the share of inheritance in aggregate wealth: Europe and the USA, 1900-2010", *Economica* 84, pp. 239-60.

<sup>221</sup> Ingrid Robeyns (2025), "Limiting lifetime inheritances and gifts", *Politics, Philosophy & Economics*, 24(4), pp. 267-290; Eric Fabri (2026) "Inheritance, wealth transfers, and the case for a capital accessions tax", *Journal of Public Policy*, 46, pp. 50-74.

<sup>222</sup> Etienne Fize, Nicolas Grimprel and Camille Landais (2022) 'Can Inheritance taxation promote equality of opportunities?', *LSE Public Policy Review*, 2(4), pp. 1-14,

<sup>223</sup> Daniel Halliday (2018) *The Inheritance of Wealth*, Oxford University Press; Jorgen Pedersen (2018) "Just Inheritance Taxation", *Philosophy Compass*, no. e12491; Hans-Christoph Schmidt am Busch, Daniel Halliday and Thomas Gutmann (eds.) *Inheritance and the Right to Bequeath*, London: Routledge.

<sup>224</sup> Policy profile prepared by Gilles Cols, available at [www.neep-poverty.org](http://www.neep-poverty.org).

<sup>225</sup> OECD, *Under Pressure: The Squeezed Middle Class* (OECD Publishing, 2019)

influence over policy, media, and public debate.<sup>226</sup> They also have ecological consequences, as large fortunes shape investment decisions that drive resource-intensive and environmentally harmful activities.<sup>227</sup> Maximum income schemes respond to these challenges by establishing institutional limits on very high incomes, through combinations of maximum income and/or maximum wage instruments: (i) maximum income policies that cap total individual income<sup>228</sup>—typically implemented through highly progressive taxation approaching 100% above a defined threshold—and (ii) maximum wage policies that limit labour income, for instance through pay ratios within organisations or sectoral wage ceilings.<sup>229</sup> While comprehensive national schemes remain rare, precedents exist. High top marginal tax rates in the United States and other countries historically acted as de facto income caps<sup>230</sup>, while more recent examples include executive pay limits in the public sector (e.g. France, the Netherlands)<sup>231</sup> and wage ratio rules in organisations such as the Mondragon cooperative group in Spain.<sup>232</sup> These policies are significant because they directly constrain excessive income accumulation, reduce inequality at the top of the distribution, and help rebalance economic and political power.<sup>233</sup> They can also generate public revenues to finance universal services and social protection, while reshaping norms around remuneration and curbing status-driven excess.<sup>234</sup> Within a broader post-growth policy framework, maximum income schemes contribute to eradicating poverty by expanding fiscal space, as well as to strengthening redistribution, and to reducing the concentration of resources that drives both social inequality and ecological pressure. As part of a wider set of policies—including wealth and inheritance taxation, labour reforms, and universal services—they enable governments to meet human needs more directly, without relying on continuous economic growth.

## 2. Fair contribution from corporations

128. Corporate tax abuse and profit shifting continue to undermine governments' ability to fund public services and address poverty, with global revenue losses from corporations estimated at around USD 492 billion annually.<sup>235</sup> These losses are driven by structural weaknesses in international tax rules, including limited transparency, weak enforcement, and the misalignment between where multinational corporations generate economic activity and where they report profits. The result is a persistent erosion of tax bases, particularly in lower-income countries, alongside intensified tax competition that shifts the burden onto workers and consumers and constrains states' capacity to meet their human rights obligations. Accordingly, the Roadmap proposes to implement the following proposals, which should be read in conjunction with proposals for international coordination under pillar 5.

129. The proposal for a **minimum effective corporate tax (policy profile 1.6.)**<sup>236</sup> considers the introduction of a global minimum effective corporate tax as part of a broader reform of international tax rules under the United Nations Framework Convention on International Tax Cooperation. The minimum tax would be implemented alongside existing and emerging measures on automatic exchange of information, beneficial ownership transparency, and country-by-country reporting, as well as reforms to the allocation of taxing rights based on real economic activity. The proposal would increase and stabilise public revenues, reduce incentives

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<sup>226</sup> Piketty, T., *Capital in the Twenty-First Century* (Harvard University Press, 2014); Atkinson, A. B., *Inequality: What can be done?* (Harvard University Press, 2015); Koch, M., Emilsson, K., Lee, J. and Johansson, H., *Structural barriers to sufficiency: The contribution of research on elites* (Buildings and Cities 5(1), pp. 268–282; 2024); Rau, E. G., & Stokes, S., *Income inequality and the erosion of democracy in the twenty-first century* (Proceedings of the National Academy of Sciences, 122(1), 2025)

<sup>227</sup> Barros, B., and Wilk, R., *The outsized carbon footprints of the super-rich* (Sustainability: Science, Practice and Policy, 17(1), pp. 316–322; 2021)

<sup>228</sup> Individual's total income includes wages and capital income (such as dividends, rents, and capital gains) including income derived from entrepreneurial profits and business ownership, and may also extend to large inheritances and gifts where these contribute to annual income flows or to the accumulation of wealth over time. However, in this Roadmap, intergenerational wealth transfers are primarily addressed through complementary instruments. See Policy Profile 1.3 on inheritance taxation.

<sup>229</sup> François, M. et al., *Unlocking the potential of income and wealth caps in post-growth transformation: A framework for policy design* (Ecological Economics 208, 2023)

<sup>230</sup> Ibid.

<sup>231</sup> Bruni, P., *The Regulation of Executive Pay in the Public and Semi-Public Sector across the European Union* (European Institute of Public Administration, 2017)

<sup>232</sup> International Cooperative Alliance, *Study of Mondragon highlights valuable lessons in building a successful, inclusive economy* (International Cooperative Alliance, 2025)

<sup>233</sup> Robeyns, I., *Limitarianism: The Case Against Extreme Wealth*. (Allen Lane, 2024)

<sup>234</sup> Pizzigati, S., *The case for a maximum wage* (Polity Press, 2018)

<sup>235</sup> Tax Justice Network, *The State of Tax Justice 2025* (London, Tax Justice Network, 2025), p. 37.

<sup>236</sup> Policy profile prepared by Carolina Rodrigues Finette, Researcher and Advocate (Human Rights), Tax Justice Network, available at [www.neep-poverty.org](http://www.neep-poverty.org).

for profit shifting, and rebalance taxing rights in favour of countries where economic activity takes place. In doing so, it would expand fiscal space, particularly in the Global South, while contributing to a more equitable distribution of the tax responsibilities and strengthening accountability in tax systems. The OECD global minimum corporate tax is a coordinated international agreement (adopted in 2021) to ensure large multinational companies pay at least a set minimum tax rate of 15% on their profits in every country where they operate. It applies to large multinational groups with annual global revenues of at least about EUR 750 million.<sup>237</sup> The aim is to reduce the incentive to shift profits to tax havens and curb harmful competition between countries.<sup>238</sup> The corporate tax can recover billions in lost revenue, directly financing public services and social protection systems essential for poverty eradication.<sup>239</sup>

130. **Excess profit taxes (policy profile 1.6.)**<sup>240</sup>: Excess profit taxes (EPT) can be permanent or temporary, as an add-on to the corporate income tax to support revenue during an adverse shock episode. The concept of 'excess profit' is generally equivalent to economic rent, defined as returns in excess of the opportunity cost of the investment, and can therefore be understood as the returns above the risk-adjusted 'normal' returns.<sup>241</sup> According to the IMF, the current geographical distribution of excess profits across countries aligns with patterns consistent with multinational profit shifting : applying a 10 percent EPT to the globally consolidated accounts of multinationals, on top of existing corporate income taxes, and allocating the tax base according to sales could therefore increase global revenues by around 16 percent of current corporate income tax receipts.<sup>242</sup> Moreover, a windfall profit tax can serve as a critical corrective against crisis-driven rent extraction, targeting the extraordinary or excess profits of extractive corporations that arise not from increased productive efficiency or innovation, but from external shocks (such as energy price spikes, supply disruptions, geopolitical crises, or regulatory changes) that temporarily inflate returns beyond 'normal' levels.<sup>243</sup> While windfall profit taxes are designed as a temporary, high-marginal levy on profits that exceed a baseline average of previous years, this instrument captures returns derived from monopoly power or speculation rather than innovation or efficiency. These revenues can then be redistributed to shield vulnerable households from price volatility and fund emergency social transfers, which is why many countries, particularly in the EU, implemented windfall taxes on energy sector profits since 2020<sup>244</sup>, thereby also preventing the transfer of wealth from consumers to corporate shareholders, although it has been done with limited success.<sup>245</sup> For instance, some research shows, focusing on the abnormal profits earned by top fossil fuel and financial companies during periods of high oil and gas prices between 2021 and 2023, that these companies made windfall profits (ie. profits above the massive normal profits plus 20%) of \$424 billion.<sup>246</sup> Considering two tax rates of 50% and 90%, a windfall profits tax on the biggest 36 companies over the same period would have raised between USD 212 and USD 382 billion globally. This is almost 20 times as much money as was spent globally on climate adaptation in 2021<sup>247</sup> and more than required to bridge the financing gap of social protection in low-income countries.<sup>248</sup>

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<sup>237</sup> Federal Department of Finance (FDF). 'Implementation of the OECD Minimum Tax Rate in Switzerland'. (Bern: FDF, 2024). <https://www.efd.admin.ch/en/implementation-oecd-minimum-tax-rate-switzerland>.

<sup>238</sup> OECD. 'Global Anti-Base Erosion Model Rules (Pillar Two)'. (n.d.). <https://www.oecd.org/en/topics/sub-issues/global-minimum-tax/global-anti-base-erosion-model-rules-pillar-two.html>.

<sup>239</sup> Picard, Séverine. "Ending Profit Shifting Would Boost Global Public Revenue By 50%." (Public Services International, February 6, 2026). <https://publicservices.international/resources/news/our-new-research-shows-global-corporate-tax-reforms-would-boost-public-revenues-by-50-?id=16364&lang=en>.

<sup>240</sup> Policy profile prepared by Oxfam, available at [www.ncep-poverty.org](http://www.ncep-poverty.org).

<sup>241</sup> Hebous, Shafik; Prihardini, Dinar; Vernon, Nate (September 2022). *Excess Profit Taxes: Historical Perspective and Contemporary Relevance*. International Monetary Fund. Retrieved 17 April 2024, p. 3.

<sup>242</sup> Ibid.

<sup>243</sup> Thomas Baunsgaard. "Taxing Windfall Profits in the Energy Sector", IMF Notes 2022, 002 (2022). <https://doi.org/10.5089/9798400218736.068>

<sup>244</sup> Enache, Cristina. 'Windfall Profit Taxes in Europe, 2023'. (2023). <https://taxfoundation.org/data/all/eu/windfall-tax-europe-2023/>.

<sup>245</sup> Palanský, M., & Tuinisma, T. (2026). Taxing windfall profits in the energy sector (Tax Justice Network Working Paper No. 2026-01). Tax Justice Network.

<sup>246</sup> ActionAid International and Mellefolkkeligt Samvirke. *The Power of Windfalls: The potential of windfall profits taxes on top fossil fuel and financial companies*. 2023.

<sup>247</sup> Ibid., p. 2.

<sup>248</sup> Cattaneo, U., Schwarzer, H., Razavi, S., Visentin, A. *Financing gap for universal social protection: Global, regional and national estimates and strategies for creating fiscal space*. ILO Working Paper 113. Geneva: International Labour Office, 2024, p. 7.

131. **Digital tax (policy profile 1.7.)**<sup>249</sup>: The proposal as conceived for the Roadmap responds in particular to the inability of developing countries to tax the digital giants (Amazon, Google, Meta and others) because the existing bilateral tax treaty network imposes a physical presence requirement on taxation.<sup>250</sup> The result is that billions of dollars derived from consumers or users in the developing country escape taxation, even though the profits would not be possible without a market, and having a market imposes costs on the developing country.<sup>251</sup> The core policy instruments proposed are digital services taxes (DSTs) and formulary apportionment (FA). DSTs are taxes imposed on the provision of goods and services by digital means, and they have been successfully implemented and raise significant revenue in several countries including the United Kingdom, France, and Spain.<sup>252</sup> FA is a technique of dividing profits by the location of assets, employees, and sales, which has been proposed by India and successfully implemented for over a century by US states.<sup>253</sup> The proposal would overcome the tax treaty limitations because neither DSTs (which can be adopted immediately because they are outside the scope of treaties) nor FA (which requires a treaty override) depend on physical presence. The resulting revenues can be used by developing countries to meet human needs without depending on GDP growth.

### 3. Ecological fiscal reforms

132. Aligning tax systems with environmental and climate objectives is essential to advance environmental justice and ensure that those most responsible for pollution contribute more to the costs of mitigation, adaptation and remediation.<sup>254</sup> The distributional logic is well-supported: since 1990, the top 10% of global emitters were responsible for four times more carbon emissions than the bottom 50%, meaning that a luxury-focused approach targets those most responsible while protecting the least responsible.<sup>255</sup> Environmental tax instruments can curb over-exploitation, generate public revenues for social and ecological investment, and shift the economy toward efficiency, circularity, and regeneration.<sup>256</sup> Well-designed environmental taxes not only reduce the pollution that harms poor communities first and worst, they do so by directly targeting the activities and individuals most responsible for emissions and toxic releases, rather than raising the cost of basic necessities for everyone.<sup>257</sup> With this in mind, the Roadmap makes the following proposals.

133. **Taxation of resource use and environmental harm (policy profile 1.8.)**<sup>258</sup>: Taxation of resource use and environmental harm aligns fiscal systems with environmental justice by ensuring that those most responsible for pollution contribute proportionately to mitigation, adaptation, and remediation. Instruments include aviation and maritime levies, upstream carbon and resource extraction taxes, and pricing mechanisms that discourage ecosystem degradation. For instance, a Frequent Flyer Levy (FFL), which taxes consumers as of a person's second flight within the same year, and thus offers a progressive option, could generate USD

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<sup>249</sup> Policy profile prepared by Reuven S. Avi-Yonah, Irwin I. Cohn Professor of Law, The University of Michigan, available at [www.neep-poverty.org](http://www.neep-poverty.org).

<sup>250</sup> See OECD Model tax treaty, Articles 5 and 7.

<sup>251</sup> Reuven Avi-Yonah, Christine Kim, and Karen Sam, *A New Framework for Digital Taxation*, 63 Harv. J. Int'l L. 401 (2022).

<sup>252</sup> [Digital Services Taxes State of Play](#)

<sup>253</sup> Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, Public Consultation on the proposal for amendment of Rules for Profit attribution to Permanent Establishment, F. No. 500/33/2017-FTD.I (April 18, 2019).

<sup>254</sup> United Nations Economist Network. 'Taxing for Tomorrow: Aligning Fiscal Policies with the Sustainable Development Goals'. (UNEN). [https://www.un.org/sites/un2.un.org/files/2024/08/unen\\_policy\\_brief\\_july\\_2024.pdf](https://www.un.org/sites/un2.un.org/files/2024/08/unen_policy_brief_july_2024.pdf).

<sup>255</sup> Chancel L (2022) Global carbon inequality over 1990–2019. *Nat Sustain* 5, 931–938. <https://doi.org/10.1038/s41893-022-00955-z>

<sup>256</sup> UNFCCC. 'Regional Climate Week Asia-Pacific: Session 1b: Introduction to Carbon Pricing'. (Johor, Malaysia, 2023). [https://unfccc.int/sites/default/files/resource/Session%201b%20Introduction%20to%20carbon%20pricing\\_APCW.pdf](https://unfccc.int/sites/default/files/resource/Session%201b%20Introduction%20to%20carbon%20pricing_APCW.pdf);

Oger, Antoine, and Pierre Leturcq. The EU CBAM's Reform and Remaining Implementation Challenges for Low- and Middle- Income Countries. (The Institute for European Environmental Policy (IEEP), 2025). <https://ieep.eu/wp-content/uploads/2025/05/The-EU-CBAMs-reform-and-remaining-implementation-challenges-for-low-and-middle-income-countries-IEEP-2025.pdf>;

ScienceDirect. 'Pollution Tax'. (n.d.). <https://www.sciencedirect.com/topics/earth-and-planetary-sciences/pollution-tax>; Shang, Baoping. 'The Poverty and Distributional Impacts of Carbon Pricing: Channels and Policy Implications'. *Review of Environmental Economics and Policy* 17, no. 1 (January 2023): 64–85. <https://doi.org/10.1086/723899>.

<sup>257</sup> Guo, Bingnan, Yu Wang, Yu Feng, Chunyan Liang, Li Tang, Xiafei Yao, and Feng Hu. "The Effects of Environmental Tax Reform on Urban Air Pollution: A Quasi-Natural Experiment Based on the Environmental Protection Tax Law." *Frontiers in Public Health* 10 (August 2022): 967524. <https://doi.org/10.3389/fpubh.2022.967524>; Hainnaux, Camille, and Thomas Seegmuller. "Environmental Taxes, Pollution and Inequality." UN Environment Programme. *Green Fiscal Policy Network*, April 6, 2023. [https://greenfiscalspolicy.org/policy\\_briefs/environmental-taxes-pollution-and-inequality/](https://greenfiscalspolicy.org/policy_briefs/environmental-taxes-pollution-and-inequality/).

<sup>258</sup> Policy profile forthcoming, to be available at [www.neep-poverty.org](http://www.neep-poverty.org).

121 billion.<sup>259</sup> A fossil fuel extraction levy, also called a ‘Climate Damage Tax’, is a payment imposed on companies for extracting fossil fuels, in addition to existing national taxes or consumer-level carbon pricing which aim to generate revenues while discouraging fossil fuel extraction; such a tax could yield \$900 billion if implemented by OECD countries between 2024 and 2030 and \$3.5 trillion if implemented globally.<sup>260</sup> Crucially, the revenues raised from environmental taxes should be recycled into targeted cash transfers, social investment or public services, to the benefit of people in poverty and reduction of inequalities.<sup>261</sup> When revenues are transparently reinvested in improving essential services within communities, this strengthens public confidence, in particular when environmental taxes are explicitly linked to responsibility (as with higher contributions from frequent flyers or taxes on major emitters).<sup>262</sup> Effective design requires clear tax bases, progressive rate structures, strong administrative capacity, transparent revenue use, and social safeguards to prevent regressive impacts. By linking ecological responsibility to fiscal contribution, these instruments protect vulnerable communities, restore democratic legitimacy, and embed environmental stewardship within a rights-based framework for poverty eradication.

**134. Luxury carbon taxation (policy profile 1.9.)<sup>263</sup>:** This policy proposal addresses a fundamental design flaw in conventional carbon pricing: uniform carbon taxes treat necessary consumption (household heating, basic food, essential transport) no differently from unnecessary luxury consumption, which is both morally problematic, as it risks deepening energy poverty, and politically counterproductive.<sup>264</sup> The policy corrects this by exempting goods and services essential for human wellbeing from carbon taxation while applying levies, at minimum proportional to carbon emissions, to luxury and non-essential consumption, with revenues recycled into carbon mitigation schemes such as retrofitting low-income housing, redistributed directly to citizens, or directed into climate loss-and-damage funds for global climate justice. Global modelling work finds that, by 2050, luxury carbon taxation could move household emissions approximately 75% of the way towards a two-degree emissions budget, while redistributing revenues to alleviate poverty and fund low-carbon investment generating substantial co-benefits.<sup>265</sup> The most common objection — the difficulty of distinguishing luxuries from necessities — does not withstand scrutiny: existing tax systems already attempt similar categorisations (the UK VAT system exempts children’s clothing, medications, and most food while taxing non-essentials, producing a workable if imperfect system)<sup>266</sup>, and many forms of luxury consumption are unambiguously identifiable — private jets, business and first-class flights, cruises, SUVs, and high-end consumer goods — while proposals exist for operationalising the distinction through consumption elasticities and existing administrative data. This proposal makes a clear difference between subsistence emissions and luxury emissions, and is most directly applicable in high-income countries, where per-capita emissions are high, luxury consumption is prevalent, and necessities represent a smaller share of total consumption. Where capacity for implementation exists, targeting the luxury consumption of high-income classes in lower-income countries is also warranted.

## C. Monetary policy for the public good

135. Monetary policy is one of the most powerful — yet least democratically contested — levers shaping the distribution of income, the direction of investment, and the pace of the ecological transition. Under prevailing frameworks, most central banks operate under narrow price-stability mandates enforced through short-term interest rates, a toolkit increasingly ill-suited to an era defined by climate-driven supply shocks, widening

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<sup>259</sup> Zheng, Xinyi Sola & Rutherford, Dan (2022). Aviation climate finance using a global frequent flying levy. International Council on Clean Transportation (ICCT), White Paper, September 2022.

<sup>260</sup> Sharma, Sindra & Hillman, David (2024). The Climate Damages Tax: A guide to what it is and how it works. Stamp Out Poverty, with ActionAid, CAN International, Christian Aid, Greenpeace, Heinrich Böll Stiftung Washington DC, and Practical Action. April 2024.

<sup>261</sup> Malerba, Daniele, Xiangjie Chen, Kuishuang Feng, Klaus Hubacek, and Yannick Oswald. “The Impact of Carbon Taxation and Revenue Redistribution on Poverty and Inequality.” In IDOS Policy Brief 11/2022, Policy Brief, version 1.0. (German Institute of Development and Sustainability, 2022). <https://doi.org/10.23661/IPB11.2022>.

<sup>262</sup> Dietsch P (2024) A fairer and more effective carbon tax. *Nat Sustain* 7, 1584–1591; Hodok, Jule, and Tomasz Kozluk. Distributional Impacts of Energy Transition Pathways and Climate Change. Working Paper No. 1820. (Organisation for Economic Cooperation and Development (OECD), 2024). <https://dx.doi.org/10.1787/56e93f3e-en>.

<sup>263</sup> Policy profile prepared by Joel Millward-Hopkins and Yannick Oswald, postdoctoral researchers at UNIL and members of the REAL project, available at [www.ncep-poverty.org](http://www.ncep-poverty.org).

<sup>264</sup> Mehleb RI et al. (2021) A discourse analysis of yellow-vest resistance against carbon taxes. *Env Innov and Soci Trans* 40, 382-394.

<sup>265</sup> Oswald Y et al. (2023) Luxury-focused carbon taxation improves fairness of climate policy. *One Earth* 6, 884-898. <https://doi.org/10.1016/j.oneear.2023.05.027>

<sup>266</sup> de la Feria, R (2023) The UK VAT at 50: The Good, the Bad and the Ugly. *British Tax Review* 30/3, 307-321, Available at SSRN: <https://ssrn.com/abstract=4512696>

inequality, and structural underinvestment in social and ecological priorities. The claim of "market neutrality" that underpins these frameworks is empirically unfounded: in practice, conventional monetary and credit operations systematically favour incumbent, high-carbon sectors, while tight-money regimes raise the cost of precisely the long-horizon green and social investments a poverty-eradication-beyond-growth agenda requires.

136. This section sets out two mutually reinforcing reform directions to reclaim monetary policy for the public good. The first proposes to adapt, expand and re-interpret central bank mandates and toolkits — through legal mandate reform, active credit guidance, and stronger democratic accountability — so that central banks can address ecological breakdown, inequality, and poverty alongside price stability. The second advances the case for public monetary financing of social and ecological investment, including coordinated central bank support for public expenditure and the development of publicly issued digital currencies, within robust democratic governance frameworks. Together, these proposals respond to differentiated country contexts — recognising in particular the tighter constraints faced by countries lower in the global currency hierarchy — and aim to align money and credit creation with the broader transformation of economic systems pursued throughout Pillar 1.

137. **Central bank mandates for social and ecological objectives (policy profile 1.10).**<sup>267</sup> This proposal seeks to equip central banks with mandates and policy toolkits capable of addressing major social and ecological challenges that threaten macroeconomic stability and human wellbeing. Engaging with such challenges is currently often regarded as outside of central bank mandates focused narrowly on price stability, and in breach of 'market neutrality'. Ecological breakdown and geopolitical conflicts, however, are increasingly driving supply-side price shocks and financial instability. Legal mandate changes can extend financial system stability objectives<sup>268</sup> which facilitate a broader view of medium- to long-term macroeconomic risks (such as ecological breakdown and widening inequality), and add debt management objectives which encourage lower interest rates to support the large-scale public investment needed to address major social and ecological challenges. Governments can guide central banks on key social and ecological objectives and set more 'adaptive' inflation targets which reduce dependence on monetary tightening that drives social harms and raises the cost of green investment.<sup>269</sup> Central banks can provide credit guidance through instruments including qualitative/quantitative credit quotas, dual interest rates, refinancing schemes, collateral framework exclusions and haircuts, and capital requirements. The People's Bank of China's Carbon Emission Reduction Facility has supported financial institutions to extend over USD 150 billion of low-cost financing to green projects.<sup>270</sup> The European Central Bank has mandated banks to disclose ecological risks and enforced fines for non-compliance.<sup>271</sup> And the central banks of Bangladesh, Sri Lanka, Vanuatu, Fiji, and the Philippines have operated refinancing facilities for post-disaster reconstruction.<sup>272</sup> Institutional frameworks for stronger democratic guidance of central bank policymaking should also be established, such as 'credit councils' and 'preferred asset taxonomies'.<sup>273</sup> Together, these various mechanisms would support medium- to long-term transformation towards equitable and sustainable economies by guiding financial flows away from destructive activities and in support of social and ecological objectives. The policy can re-empower central banking for public good to counteract the oversized influence of private finance in shaping economies around profit maximisation and endless economic growth. Further, abstract support for economic growth can be removed from central bank mandates to weaken the growth imperative and re-center human wellbeing.

138. **Public monetary financing for social and ecological investment (policy profile 1.11).**<sup>274</sup> This proposal describes the use of central bank money creation to finance investment in social and ecological goals, and the development of publicly issued digital currencies, within a framework of enhanced coordination between governments and central banks. Private financial systems are ill-equipped to finance the investments necessary for poverty alleviation and the ecological transition, and create frequent bouts of instability that

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<sup>267</sup> Policy profile prepared by Joe Herbert, Senior Researcher, Positive Money UK, available at [www.ncep-poverty.org](http://www.ncep-poverty.org).

<sup>268</sup> Simon Dikau and Ulrich Volz, Central Bank Mandates, Sustainability Objectives and the Promotion of Green Finance (Ecological Economics, 184 (4), 2021)

<sup>269</sup> David Barmes, Irene Claeys, Simon Dikau and Luiz Awazu Pereira da Silva, The case for adaptive inflation targeting: monetary policy in a hot and volatile world (London School of Economics, CETEx, 2024)

<sup>270</sup> Mathias Larsen and James Jackson, Revisiting Central Bank Independence for the Climate Era: Insights from the People's Bank of China (Grantham Research Institute on Climate Change and the Environment, Working Paper 431, 2025)

<sup>271</sup> Michael Horvath, ECB's Green Supervision Grows Teeth. Will Banks Get Bitten? (Green Central Banking, 2026).

<sup>272</sup> Ulrich Volz and Peter Knaack, Inclusive Green Finance: A New Agenda for Central Banks and Financial Supervisors (Inspire Sustainable Central Banking Toolbox, no.12, 2023).

<sup>273</sup> Leah Downey, Our Money: Monetary Policy as if Democracy Matters (Princeton, Princeton University Press, 2024); Eric Monnet, The Democratic Challenge of Central Bank Credit Policies (Account. Econ. Law, 14(4): 431–456, 2023)

<sup>274</sup> Policy profile prepared by Ellie McLaughlin, Senior Policy and Advocacy Manager, Positive Money UK, available at [www.ncep-poverty.org](http://www.ncep-poverty.org).

pose particular challenges for the post-growth transition.<sup>275</sup> A far larger role for democratically-governed public investment is needed, alongside measures to guide the allocation of private credit creation in line with social and ecological priorities, and reduce allocation to harmful activities.<sup>276</sup> However, in high-income countries, public investment is often limited by restrictive fiscal policy, whilst low-income countries lower down the currency hierarchy face severe external constraints as a result of structural inequalities in the global economy.<sup>277</sup> With robust and democratic governance structures in place that safeguard price stability, central banks and governments can cooperate to use central bank money creation as part of a range of tools to facilitate needed investments. This may take various forms, including central banks directly financing public investment or indirectly via supporting government bond markets; financing publicly-owned development banks; and financing private expenditure by households, firms and non-profit institutions. Publicly-issued digital money (central bank digital currencies) should also be developed to ensure access to a public money in the digital era, and could support the introduction of post-growth policies. Public digital money, alongside new payments systems, may also support wider efforts to reclaim the economic policy space of countries lower down the currency hierarchy by accelerating the shift towards greater use of local currency for trade, debt and lending.

## D. Democratic industrial and investment policy

139. Even a reformed fiscal and monetary architecture operates within an economy whose structure — its sectoral composition, ownership patterns, and investment dynamics — is shaped by decades of financialisation and short-termism. If economies are to be reconfigured to address the twin social and ecological imperatives, industrial and investment policies need to be rewired as well. Where production capacity is directed, which technologies are financed, and who owns the strategic assets that underpin modern economies — energy grids, credit systems, critical infrastructure — are choices that determine both the distribution of economic power and the pace and fairness of the ecological transition. Key infrastructures — energy, utilities, transport, critical resources, and core digital networks — shape the material foundations of wellbeing and the political conditions of democratic life. When governed primarily for shareholder returns, these sectors tend to prioritise profitability over universal access, ecological limits, and long-term resilience, while concentrating rent-generating assets in private hands. Left to private actors alone, such choices have tended to concentrate wealth at the top, lock economies into fossil-dependent trajectories, and privatise the benefits of public investment while socialising its risks. Without democratic stewardship of strategic sectors, the restructuring required for climate stability risks deepening inequality, triggering political backlash, and handing the commanding heights of the new economy to a new generation of private monopolists.

140. A democratic industrial and investment policy reclaims these choices as matters of public deliberation and political accountability, treating the governance of strategic sectors, the allocation of credit, and the orientation of public spending as coordinated levers for meeting human rights obligations and staying within planetary boundaries. The three proposals that follow — public and democratic stewardship of energy, binding credit steering of private investment, and the reorientation of public spending toward social and ecological priorities — operate at distinct but mutually reinforcing levels: ownership of productive assets, direction of financial flows, and composition of public expenditure. Together they articulate an institutional architecture in which economic transformation is neither delegated to markets nor imposed from above, but anchored in democratic mandates, shared control, and an explicit commitment to equity and sufficiency.

141. **Favouring public, municipal and cooperative ownership of strategic assets in the low-carbon transition (policy profile 1.12.)**<sup>278</sup>: The distributional consequences of the low-carbon transition depend fundamentally on ownership and financing structures. Research suggests that the global top 1 per cent's share of household wealth could rise from 39 to 46 per cent if this group captures ownership of all assets associated with the transition.<sup>279</sup> By contrast, it could fall to 26 per cent if these assets are owned by governmental or cooperative actors and financed through a tax on the wealth of the top 1 per cent. The Roadmap therefore proposes that public, municipal and cooperative ownership be prioritized in the development of strategic low-carbon assets, including renewable energy generation, electricity grids, storage and related infrastructure, particularly where such assets remain relatively inexpensive today but are likely to gain substantial value as

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<sup>275</sup> Kedward et al., (2022). *Aligning finance with the green transition: From a risk-based to an allocative green credit regime*. UCL Institute for Innovation and Public Purpose.

<sup>276</sup> Hickel, J. and Hague, J. (2024). A progressive framework for green industrial strategy, *New Political Economy*, Taylor & Francis Journals, vol. 30(6), pages 880-897.

<sup>277</sup> Ibid.

<sup>278</sup> Policy profile prepared by Lucas Chancel, Associate Professor of Economics at Sciences Po and Co-Director of the World Inequality Lab, available at [www.neep-poverty.org](http://www.neep-poverty.org).

<sup>279</sup> Chancel, Lucas. *Énergie et inégalités : Une histoire politique*. Paris: Éditions du Seuil, 2025.

decarbonization advances. Historical experience shows that major energy transformations have often relied on strong public action, including the New Deal in the United States in the 1930s, the British post-war nationalizations, the French state-led restructuring of the electricity system in the 1970s, and the expansion of Swedish municipal heating systems in the 1980s. The transfer of privatized fossil fuel companies to the public sector should also be seriously examined where this could accelerate their shift away from fossil fuel production and redirect investment towards low-carbon alternatives, especially where regulation and economic incentives alone has proved insufficient. Public and collective ownership does not imply a single institutional model, but it can strengthen democratic oversight, limit the private capture of transition-related rents, and expand the capacity of States to align energy systems with decarbonization, price stability and distributive justice.

142. **Binding credit steering of private investment (policy profile 1.13.)**<sup>280</sup>: Industrial policy is accepted as a legitimate tool to pursue transformative priorities. Yet credit policy, industrial policy's twin, has not received the same attention, despite holding significant transformative power.<sup>281</sup> Without credit policy, industrial policy remains confined to setting incentives via taxation or regulatory changes, which often do not meaningfully constrain credit allocation choices. Credit policy should be understood as the coercive steering of credit flows for transformative purposes, where state industrial and credit planners coordinate to set overall industrial credit priorities. In this set-up, the State exercises control *over* and *through* finance. The former allows the State to set quantitative credit allocation targets and to mandatory mobilise institutional funds (like pension funds or insurance capital) for industrial funds, for instance for cleantech, while the later enables close monitoring and alignment of subsidised firms with strategic priorities, either through credit relations or equity ownership.

143. The outcome is an ecosystem where transformative ambitions are implemented through an ecosystem of central banks and credit institutions, private and public, banks and institutional/industrial funds. The central bank is critical yet not dominant in this institutional set-up. In contemporary Western economies, central banks operate under market neutrality, leaving sector level credit allocation determined by market conditions. In contrast, a developmentalist central bank uses its credit creating powers to support and embed coercive steering, to enforce capital controls and monitor compliance with sectoral targets. Such a setup characterised Korea and Japan during the 1960s and 1970s, as well as contemporary China. The European Central Bank recently experimented with credit policy in its program to tilt its corporate bond portfolio towards greener issuers.

144. Creating a coercive credit regime requires overcoming three key barriers: reorienting central banks from inflation targeting to developmental credit financing; developing capacity for coercive steering, since private banking system and liberalised capital accounts weaken state control over the direction of credit flows; and new frameworks for mandatory mobilisation of pension/insurance capital into industrial funds that would increase the overall funding capacity of the credit system.<sup>282</sup> This new credit regime would significantly scale up the potential for transformative state interventions, particularly where the rapid transformation of energy, food and production systems becomes a matter of national security. It allows the State, rather than private capital, to control credit flows, thereby disciplining capital and aligning it with public goals. It increases funding capacity by repurposing central banks and institutional investors.

145. **Public spending for social and ecological priorities (policy profile 1.14.)**<sup>283</sup>: Governments globally allocate approximately US\$423 billion per year in pre-tax fossil fuel subsidies — resources that, despite a nominal justification as consumer protection, flow disproportionately to the wealthiest households: the richest quintile captures 45% of the benefits of pre-tax subsidies while the poorest 20% receives only 7%.<sup>284</sup> Yet the same annual sum would be sufficient to lift the incomes of all people living in extreme poverty three times over, and could provide months of temporary basic income support to 2.8 billion poor and vulnerable people across the developing world.<sup>285</sup> This structural misallocation — public resources subsidising the consumption of those least in need, while underwriting the greenhouse gas emissions driving climate breakdown —

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<sup>280</sup> Policy profile prepared by Daniela Gabor, Professor of Economics at SOAS University of London, Emil Huth, Research Assistant, SOAS University of London, and Chris Newfield, Director of Research, Independent Social Research Foundation, available at [www.neep-poverty.org](http://www.neep-poverty.org).

<sup>281</sup> For a full elaboration, see Daniela Gabor and Emil Huth, *Coercive Credit Regimes*, SocArXiv, Preprint, 2026, [https://osf.io/preprints/socarxiv/qwr2\\_v1](https://osf.io/preprints/socarxiv/qwr2_v1).

<sup>282</sup> Recent examples include the EU's sustainable finance initiative that sought to climate-align institutional allocations away from dirty assets, or the UK Pension Scheme Bill.

<sup>283</sup> Policy profile forthcoming, to be available at [www.neep-poverty.org](http://www.neep-poverty.org).

<sup>284</sup> United Nations Development Programme (UNDP). (2021). *Alternative uses of pre-tax fossil-fuel subsidies per year*. New York: UNDP, p. 13.

<sup>285</sup> United Nations Development Programme (UNDP). (2021). *Alternative uses of pre-tax fossil-fuel subsidies per year*. New York: UNDP.

illustrates the broader failure of public spending to align with social and ecological priorities. Redirecting expenditure toward universal public services, social protection, and the ecological transition is not merely a question of progressive redistribution but of fundamental fiscal reorientation: mobilising the fiscal space currently captured by fossil fuel support and channelling it toward health, education, green infrastructure, and climate adaptation. International experience demonstrates both the feasibility and the conditions for success. Indonesia's 2015 fossil fuel subsidy reforms freed up US\$15–17 billion, of which US\$2.5 billion was redirected to social transfers to poor regions and villages and US\$4.5 billion injected into public infrastructure investment — and, critically, the reforms were paired with unconditional cash transfer schemes that reduced poverty by 1.2 percentage points and prevented the social backlash that derailed equivalent reforms in France, Chile and Iran, where no compensatory redistributive mechanism was designed in advance.<sup>286</sup> Beyond revenue recycling, public procurement — which represents 15–30% of GDP in most countries — constitutes an equally powerful lever: governments that embed social and environmental criteria into their purchasing decisions, use lifecycle cost assessments rather than lowest-price tendering, and direct contracts toward enterprises meeting decarbonisation, gender equity, and decent work standards can systematically reshape market incentives and drive the broader economy toward sustainability. Meeting the SDGs will require an additional US\$3–5 trillion per year, with a funding gap of approximately US\$1–2.5 trillion among developing economies alone — a gap that cannot be closed without transforming both the composition and the ambition of public expenditure.

## E. Curbing financial speculation and regulating the financial system

146. If democratic industrial and investment policy sets the direction of transformation, the rules governing finance determine whether that direction can actually be followed. Over the past four decades, financial systems in most high-income economies — and, through global spillovers, well beyond them — have been reorganised around a logic of liberalisation, short-term returns, and shareholder value, in which regulation retreated to a narrow mandate of preventing systemic crises while capital flows, asset ownership, and market power were left to private actors. The consequences now shape every other policy lever discussed in this Roadmap: tax reforms are undercut by capital flight and illicit financial flows; credit steering is obstructed by the dominance of speculative, asset-inflating lending; industrial and ecological transitions are starved of patient capital while pension savings are channelled into rent-extractive strategies; and monopolistic concentration in finance, digital platforms, and global value chains entrenches the very inequalities that fiscal and social policies are asked to offset.

147. The result is a financial architecture that simultaneously amplifies inequality, accelerates ecological destruction, and erodes democratic accountability by giving private financial interests disproportionate influence over public rule-making. Reversing this trajectory requires more than incremental regulatory tightening: it requires a deliberate shift from a market-trusting to a market-shaping paradigm, in which finance is treated as a public utility whose purpose is to serve human rights, social provisioning, and ecological sustainability rather than to extract value from them. The three proposals that follow focus on reorienting financial regulation toward productive and sustainable uses, ensuring public control over pension funds to reclaim collective savings as a lever for social and ecological priorities, and deploying competition policy as a countervailing power against monopolistic concentration. Together, they aim to place finance back in the service of the real economy, under democratic accountability.

148. **Reorienting financial regulation (policy profile 1.15).**<sup>287</sup> This proposal reframes financial regulation as an active instrument for reorienting private for-profit finance toward socially useful and ecologically sustainable ends, rather than a narrow toolkit confined to competition, consumer protection, and crisis prevention. It rests on five interlocking design features: (i) reasserting the shaping role of regulation, reviving credit guidance, capital controls, and related tools — including the separation of retail and investment banking, financial transaction ("Tobin") taxes to curb speculation, and regulation of shadow banking; (ii) making purpose-driven institutions the norm, through fair banking regulations, public capitalisation of cooperative, mutual, and ethical finance, networks of regional mutual banks, and an enlarged public banking ecosystem; (iii) redirecting finance toward a just, sustainable economy, via statutory environmental mandates for central banks and regulators, a "one-for-one" capital rule on fossil fuel exposures, and cheap or zero-interest green funding lines as part of a coordinated credit-guidance strategy; (iv) strengthening transparency and democratic accountability, through non-industry supervisory boards, participatory panels, tight lobbying controls, revolving-door cooling-off periods, and robust whistleblower protection; and (v) addressing the global footprint of domestic financial regulation through public country-by-country reporting, beneficial-ownership

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<sup>286</sup> Ibid.

<sup>287</sup> Policy profile prepared by Jesse Griffiths, CEO and Marloes Nichols Head of Advocacy, Finance Innovation Lab, available at [www.neep-poverty.org](http://www.neep-poverty.org).

registers, reform of company registries, asset-recovery enforcement, unitary taxation of multinationals. These initiatives could be supported by a UN Framework Convention on Tax Cooperation. Together, these measures move the financial system from a shareholder-driven extractive regime to a regulated, purpose-oriented infrastructure aligned with poverty eradication beyond growth.

**149. Nationalisation of pension funds (policy profile 1.16.)<sup>288</sup>:** This policy calls for nationalising or establishing control over pension funds, and re-centring pension systems around a flat-rate residency-based Pay-As-You-Go (PAYG) state pension. The proposal responds to structural failures in the global shift toward funded pension systems. First, funded pensions have failed to serve as patient investors, enabling new productive investment in fixed capital<sup>289</sup>. Instead, we have seen asset inflation and processes of value extraction from both the public and private spheres<sup>290</sup>. Second, the supposed ability of funded pensions to avoid the costs of demographic changes (arising from aging populations and falling birth rates) is based on flawed assumptions. Third, individualised pension designs have reproduced and amplified formal labour-market structural inequalities leading to inadequate and unfair retirement outcomes<sup>291</sup>. Pension systems should be centred around a universal, residency-based flat-rate pay-as-you-go (PAYG) state pension. Where funded pension elements are retained, there should be state control over pension investment strategies, which should be aligned with public priorities and should adhere to strict governance, labour and environmental standards. Tax subsidies to pension contributions should be withdrawn, as these are deeply regressive.<sup>292</sup> This proposal reshapes how old-age security is organised and financed, learning from recent policy experiences. It redistributes risk away from individuals back onto collective, solidaristic arrangements. It shifts resources away from regressive tax reliefs and away from financial intermediaries, curtailing the political and economic power of asset managers. The proposal can form part of a larger poverty-eradication strategy that focuses on fair distribution and on achieving wellbeing through service provision, rather than exclusively relying on GDP growth.

**150. Competition policy as countervailing power (policy profile 1.17.)<sup>293</sup>:** Monopoly power sets rules of trade, suppresses wages and disciplines workers, squeezes small producers, dictates terms to governments, and locks countries of the global South into dependent roles in global value chains.<sup>294</sup> Most competition policy today rests on an outdated microeconomic theory that forces enforcers to be exceedingly modest. The basic assumption of modest antitrust policy is that the free play of prices contributes to economic well-being, and that consumer welfare should guide efforts of antitrust bodies. However, while antitrust enforcers should be wary of creating inefficiencies in the course of their regulatory duties, competition policy could do better to serve the public interest and address the question: who will run our economy and on what terms? Monopoly power is a political structure and a solution to the monopoly problem must focus on redistributing governing authority rather than merely correcting market failures. Competition policy as a countervailing power will restore the clear presumption against mergers in concentrated sectors; pursue structural separation where firms control essential infrastructures; treat wage suppression, labor market, concentration, non-compete clauses, and abusive supplier contracts as primary antitrust harms; structure public procurement and development finance to prioritize diversified, cooperative, and community owned enterprises; embed democratization into green industrial policy to prevent the emergence of new monopolies in renewable energy

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<sup>288</sup> Policy profile prepared by Jennifer Churchill, Senior Lecturer in Economics, UWE Bristol, UK and Bruno Bonizzi, Lecturer in International Political Economy, City St George's, University of London, available at [www.neep-poverty.org](http://www.neep-poverty.org).

<sup>289</sup> Bruno Bonizzi, Jennifer Churchill & Annina Kaltenbrunner, 'UK pension funds' patience and liquidity in the age of market-based finance', *New Political Economy* (London, 2023) [Full article: UK pension funds' patience and liquidity in the age of market-based finance](https://doi.org/10.1177/0308518X241227743)

<sup>290</sup> Brett Christophers, *Our Lives in Their Portfolios* (London, 2023); Benjamin Braun and Brett Christophers, 'Asset manager capitalism: an introduction to its political economy and economic geography' in *Environment and Planning A: Economy and Space* (Oxford, 2024) <https://journals.sagepub.com/doi/full/10.1177/0308518X241227743>

<sup>291</sup> Teresa Ghilarducci, Siavash Radpour and Anthony Webb, 'Retirement plan wealth inequality: measurement and trends' in *Journal of Pension Economics & Finance* (Cambridge, 2020); Bruno Bonizzi, Hulya Dagdeviren and Benjamin Tippet, 'Pension financialization and workplace pension wealth inequality: evidence from Britain in *Socio-Economic Review*, Volume 24, Issue 1, January 2026 (Oxford, 2026), Pages 387–418

<sup>292</sup> Bruno Bonizzi, Jennifer Churchill, Adrienne Buller and Sahil Dutta, *Undefined Benefit: Fixing the UK Pensions System*, Common Wealth Report (London, 2023); UK Gov, Private Pension Statistics (London, 2025) <https://www.gov.uk/government/statistics/personal-and-stakeholder-pensions-statistics/private-pension-statistics-commentary#the-estimated-cost-of-pension-relief>

<sup>293</sup> Policy profile prepared by Branden Adams, UC Santa Barbara, available at [www.neep-poverty.org](http://www.neep-poverty.org).

<sup>294</sup> David Autor et al., "The Fall of the Labor Share and the Rise of Superstar Firms," *The Quarterly Journal of Economics*, vol. 135, no. 2 (May 2020).

## F. Transitioning to a Social and Solidarity Economy

151. The preceding sections of Pillar 1 have shown how taxation, monetary policy, and the reorientation of public spending can release the resources and redirect the financial flows needed to reorganise the economy. Yet fiscal and monetary levers can only go so far if the underlying productive fabric of the economy — who owns firms, for whose benefit they operate, and on what terms they engage workers, communities, and ecosystems — remains organised around shareholder primacy, capital accumulation, and the commodification of essential goods and services. Transforming economic systems therefore requires transforming economic organisations themselves, and expanding the space occupied by forms of enterprise whose internal logic is not premised on profit maximisation.

152. The Social and Solidarity Economy (SSE) — cooperatives, mutuals, associations, community enterprises, fair-trade networks, and popular-economy initiatives present on every continent — constitutes the most developed alternative available. Grounded in democratic governance ("one member, one vote"), the primacy of social purpose over capital, and the reinvestment of surpluses into collective wellbeing, the SSE offers a laboratory for developing the postgrowth economy.<sup>295</sup> Alongside it, a growing universe of purpose-driven and mission-oriented enterprises challenges the dominance of shareholder primacy within the conventional corporate form, experimenting with stakeholder governance arrangements that give employees, communities, and future generations more influence over decisions that shape their lives. In this section, the Roadmap sets out a mutually reinforcing policy bundle to bring these alternatives from the margins to the core of economic life.

153. **Supporting purpose-driven and mission-oriented enterprises (policy profile 1.18.)**<sup>296</sup>: In most countries, the precedence of shareholders over other types of stakeholders is the dominant corporate norm.<sup>297</sup> As large business ownership is heavily concentrated in the hands of a few, this means that a relatively small number of individual and institutional capital holders exercise disproportionate control over the economic organization and our working lives. This arrangement is increasingly contested by other stakeholders, including employees, at the time of declining levels of employee engagement globally, leading to lower productivity.<sup>298</sup> This limited influence is also contemporary of trust erosion at work and debilitating social cohesion.<sup>299</sup> In response to these phenomena, this policy profile first proposes measures for companies to adopt broader stakeholder governance, meaning giving employees, communities and others a say in how the organization is run.<sup>300</sup> Central among these is the need to revisit corporate purpose and ensure that it is grounded in local contexts, and then foster its integration in the legal systems. Second, it outlines policy instruments for governments to incentivize companies to act and strengthen stakeholder accountability. As a means to accelerate the shift, governments could subsidize the short-term costs<sup>301</sup> associated with expanding stakeholder engagement and in promoting alternative legal forms. The policy bundle aims to broaden stakeholder governance and establish concrete channels for employees to participate in decision-making processes that affect their everyday work. This seeks not only to enhance inclusion and agency within firms but also to mitigate the broader social and economic consequences of worker disengagement. This policy bundle is expected to increase long-term organizational survival,<sup>302</sup> without threatening economic viability.

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<sup>295</sup> UNTFSSSE & UNSREP, Advancing a human rights economy through the social and solidarity economy: Pathways to the eradication of poverty beyond growth, Joint Policy brief, February 2026.

<sup>296</sup> Policy profile prepared by a collective of researchers from the Institute for Sustainability & Organizations at HEC Paris, available at [www.neep-poverty.org](http://www.neep-poverty.org).

<sup>297</sup> Sneider, Judd F. "The History of Shareholder Primacy, from Adam Smith through the Rise of Financialism." In *Cambridge Handbook of Corporate Law, Corporate Governance and Sustainability*. Cambridge: Cambridge University Press, 2019.

<sup>298</sup> Gallup. *State of the Global Workplace: 2026 Report*. Washington, DC: Gallup Press, 2026. <https://www.gallup.com/workplace/349484/state-of-the-global-workplace.aspx>.

<sup>299</sup> Faivre-Tavignot, Bénédicte. "Why CEOs Can No Longer Ignore Social Cohesion." HEC Paris. Accessed April 17, 2026. <https://www.hec.edu/en/dare/sustainability-society/why-ceos-can-no-longer-ignore-social-cohesion>.

<sup>300</sup> Deffains, Bruno, Rodolphe Durand, and Daniel Hurstel. "Manifesto Shareholder Duacy and Efficient Governance for the XXIst Century Responsible Firm." HEC Paris Research Paper No. SPE-2021-1440, 2021.

<sup>301</sup> Boulongne, Romain, Trevor Young-Hyman, and Pascual Berrone. "Short-Term Demands and Long-Term Commitments: A Temporal Model of Stakeholder Governance." *Academy of Management Journal*, 2026. <https://doi.org/10.5465/amj.2023.1164>.

<sup>302</sup> Boulongne, Romain, Trevor Young-Hyman, and Pascual Berrone. "Short-Term Demands and Long-Term Commitments: A Temporal Model of Stakeholder Governance." *Academy of Management Journal*, 2026. <https://doi.org/10.5465/amj.2023.1164>.

The novel modes of organizing outlined above will inform and ideally accelerate a transition to a fairer, more sustainable, and more democratic society.

**154. Institutional frameworks for social and solidarity economies (Policy profile 1.19)**<sup>303</sup> : The Social and Solidarity Economy (SSE) is the only existing economic system whose internal logic concretely prefigures a shift from capital-centred to human-rights-centred economic activity,<sup>304</sup> yet its transformative potential is persistently blunted by public neglect, by the massive subsidisation of for-profit competitors, and by the recurring risk of instrumentalisation as a mere palliative for the capitalist organization of the economy. Historically, the integration of cooperative and mutual enterprises into competitive markets has produced institutional isomorphism and commodification,<sup>305</sup> while the late-20th-century wave of citizen-led solidarity initiatives — community services in the Global North and the popular economy in the Global South — repoliticised the SSE around participatory democracy, care ethics, gender equality, and ecological transition.

155. The policy proposes an institutional ecosystem built on four interdependent pillars. First, the decommodification of "good living" activities: prohibiting profit-maximising enterprises from operating in highly relational sectors (care to older persons, early childhood, health, social services) where shareholder-return imperatives are structurally incompatible with human rights, and treating public services and SSE providers as two complementary, quality-oriented pillars of provision — as Quebec's co-constructed subsidised early-childhood system illustrates. Second, the recognition of the right to initiative: removing administrative and capital barriers to grassroots organising, funding the intangible investments that determine SSE viability, and legally recognising social innovation as a collective public responsibility on a par with technological innovation, with public research budgets directed accordingly. Third, strengthening existing SSE structures: through tools and training grounded in substantivist (Polanyian) rather than market-derived management frameworks, the construction of territorial synergies and regional SSE "districts", and regional development funds pooling savings, corporate contributions, and public resources under multi-year agreements. Finally, the co-construction of public action: designing SSE policy not top-down but through structured, sequenced, and formatively evaluated partnerships between public authorities, SSE networks, and civil society — as pioneered by Brazil's National Forum for the Solidarity Economy and France's Rtes network, where researcher-mediators bridged institutional and civic boundaries. The main risks to guard against are instrumentalisation — reducing the SSE to a "sub-economy for the poor" channelling people back into precarious wage labour — and technocratisation through the "social business" paradigm, which absorbs SSE vocabulary while subordinating solidarity initiatives to neo-philanthropic managerialism, corporate social responsibility (CSR) frameworks, and social-impact bonds. Implementation is best anchored at the meso level of regions and sectors, consolidated through local policy in the short term and underpinned by national legislation and budgets over time; the framework is relevant across income contexts, provided institutional designs are adapted to local conditions rather than transplanted wholesale.

**156. Cooperative and public infrastructure for the social and solidarity economy (policy profile 1.20.)**<sup>306</sup>: This proposal aims to address the persistent financial exclusion of the poorest, who are either shut out of formal credit by collateral requirements or trapped in over-indebtedness by the high interest rates that commercial microfinance operators must charge to sustain themselves. It calls for building a public and cooperative solidarity-finance infrastructure that — unlike conventional banks and market-driven microfinance — treats credit not as a commodity but as a lever for endogenous territorial development. Concretely, the proposal advocates scaling up Community Development Banks (CDBs) and solidarity finance, drawing on the pioneering experience of Banco Palmas (Conjunto Palmeiras, Fortaleza, 1998) and its expansion through Brazil's National Secretariat for the Solidarity Economy (Senaes) into the Brazilian Network of Community Banks (RBBC, 167 CDBs as of 2024), alongside Solidarity Revolving Credit Funds and solidarity credit unions — structures that offer microcredit for both production and consumption, rely on

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<sup>303</sup> Policy profile prepared by Jean-Louis Laville, Director SSE chair, Cnam Foundation, available at [www.nceep-poverty.org](http://www.nceep-poverty.org).

<sup>304</sup> ILO. 2022. Resolution II: Resolution concerning decent work and the social and solidarity economy. International Labour Conference, 110th Session, Geneva, June 2022. Geneva: International Labour Office. This approach was reasserted by the General Assembly in Resolution 77/281: Promoting the social and solidarity economy for sustainable development. 77th Session, New York, 18 April 2023; and by General Assembly Resolution 79/213: Promoting the social and solidarity economy for sustainable development. 79th Session, New York, 19 December 2024.

<sup>305</sup> Paul Di Maggio, Walter W. Powell, "The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields," *American Sociological Review*, vol. 48, April 1993

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social collateral grounded in collective trust rather than individual creditworthiness, and take as their performance criterion the social utility of enterprises for the territory rather than returns to shareholders. It also calls for the development of local social currencies as complementary instruments that circulate wealth within the territory, stimulate local consumption, and reorient economic life from individual accumulation toward collective wellbeing, and for the creation of enabling legal and institutional frameworks for solidarity finance — building on ongoing discussions between Senaes, the Central Bank of Brazil, and a dedicated parliamentary committee toward a national legal framework, and on cooperative financial institutions (credit unions, people's banks, rural savings banks) rooted in the 19th-century Schulze-Delitzsch and Raiffeisen traditions, whose "deposit-first" model mobilises local savings as patient capital. Implementation should be co-constructed with affected communities rather than designed top-down: the public character of the policy is defined by those it serves, not by the institutional nature of the actor initiating it.

**157. Intergenerational public procurement (policy profile 1.21)**<sup>307</sup>: Intergenerational public procurement is an investment governance reform rather than a single instrument. Typically representing 20–30 percent of countries' GDP, mainstream procurement practices tend to prioritise minimising immediate expenditure and award contracts based on the lowest price: they are underutilised as a strategic innovation tool for societal change<sup>308</sup>. This commonly neglects long-term social value, environmental resilience and inclusive local development – putting Social and Solidarity Economy (SSE) organisations and purpose-driven businesses at a disadvantage, whilst strengthening major established firms with benefits of scale and exploitative supply chains.<sup>309</sup> Long-term public investments in areas such as community housing, transport, and digital public infrastructure (DPI) can be negatively affected by the ripple effects of suboptimal procurement choices – making it vital to incorporate accountability to future generations into public spending at every stage of the decision-making lifecycle. Applying an intergenerational fairness lens to public procurement embeds lifecycle costing, social and ecological impact criteria, and future generations' wellbeing directly into legislation and policies, strategies, bid evaluations and contract management. Key measures include: shifting to outcome-oriented evaluation; integrating wellbeing, climate and equity indicators into award criteria; introducing SSE preferences; strengthening transparency through open contracting; and building institutional capacity for foresight-informed and participatory procurement. Barcelona (Spain) uses public procurement to advance social justice, digital sovereignty, and long-term urban resilience by embedding social, environmental, and innovation criteria, including reserved contracts and innovation procurement for future challenges.<sup>310 311 312</sup> Bogotá (Colombia) has pioneered transport investments that prioritise sustainable mobility, long-term public health, equity, and environmental outcomes.<sup>313</sup> Buenos Aires (Argentina) leverages its public procurement to actively reshape local markets by implementing gender-responsive certification and preferential systems for women-owned businesses, rebalancing historical structural inequalities that had previously favoured larger, male-dominated firms.<sup>314</sup> Rather than requiring wholesale legal overhaul, intergenerational public procurement approaches are modular and can progressively align procurement and broader public finance management (PFM) systems with long-term public value and poverty eradication objectives. By steering substantial PFM and public purchasing power toward socially useful, locally embedded and ecologically sustainable activities, intergenerational procurement addresses structural poverty at its roots. It supports decent work, strengthens community wealth building, reduces future fiscal risks from stranded assets and

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<sup>307</sup> Policy profile prepared by Warren Smith, Director of Insight, Innovation and Impact, Posterity Global and Co-lead of the UN ITU Working Group on 'Intergenerational Procurement for People-Centred Cities', available at [www.ncep-poverty.org](http://www.ncep-poverty.org).

<sup>308</sup> Monteiro, B., A. Hlacs and P. Boéchat (2024), "Public procurement for public sector innovation: Facilitating innovators' access to innovation procurement", OECD Working Papers on Public Governance, No. 80. Paris: OECD Publishing, <https://doi.org/10.1787/9aad76b7-en>

<sup>309</sup> Valentin, L. and Steinfort, L. (2023), "Progressive Public Procurement Toolkit", Transnational Institute, <https://www.tni.org/en/publication/progressive-public-procurement-toolkit>

<sup>310</sup> Barcelona City Council's Office for Technology and Digital Innovation (2017), "Innovative public procurement guide", [https://ajuntament.barcelona.cat/contractaciopublica/sites/default/files/2024-09/innovative\\_public\\_procurement\\_guide\\_2017\\_1.pdf](https://ajuntament.barcelona.cat/contractaciopublica/sites/default/files/2024-09/innovative_public_procurement_guide_2017_1.pdf)

<sup>311</sup> European Sustainable Procurement Network (2017), "City of Barcelona's +Sustainable City Council Programme", [https://procuraplus.org/fileadmin/user\\_upload/Procuraplus\\_case\\_study\\_Barcelona.pdf](https://procuraplus.org/fileadmin/user_upload/Procuraplus_case_study_Barcelona.pdf)

<sup>312</sup> OECD/European Union (2017), "Barcelona City Council Decree for Socially Responsible Public Procurement" from "Boosting Social Enterprise Development: Good Practice Compendium", Local Economic and Employment Development (LEED), OECD Publishing, Paris, <https://doi.org/10.1787/9789264268500-en>

<sup>313</sup> Mariana Batista and Pedro Bastos (2023), "Bogotá's business model for deploying electric buses", Transformative Urban Mobility Initiative (TUMI), [https://transformative-mobility.org/wp-content/uploads/2023/05/Business-model-Bogota\\_EN.pdf](https://transformative-mobility.org/wp-content/uploads/2023/05/Business-model-Bogota_EN.pdf)

<sup>314</sup> Josefina Hintz, ICLEI (2020), "New women-owned business seal encourages equitable procurement in Buenos Aires", <https://talkofthecities.iclei.org/gender-responsive-procurement-in-buenos-aires/>

environmental damage, and ensures that public funds contribute to durable wellbeing rather than short-term savings. In doing so, procurement becomes a strategic tool for redistribution, democratic accountability and long-term resilience, advancing poverty eradication through deliberate public investment choices rather than market competition alone.

## Pillar 2: Labour, Care and Economic Democracy

### A. Post-growth work

158. Work plays an essential role in the restructuring of economic and social systems. A 'post-growth work',<sup>315</sup> in support of the fight against poverty without relying on growth at all cost, requires transforming the organisation of work, care and economic power in the productive sphere itself. Work remains the principal channel through which most people secure their livelihoods and their social recognition, and care — paid and unpaid — is the invisible infrastructure on which every economy depends. Yet, under the growth-dependent macrofinancial regime diagnosed in Pillar 1, both have been systematically undervalued. The labour share of income has declined across most economies over the past four decades, collective bargaining coverage has eroded, and precarious, informal, platform-mediated and subcontracted work has expanded — concentrating risk on workers while decisions over investment, restructuring, relocation and automation remain concentrated in the hands of shareholders and top executives. Simultaneously, the care economy — overwhelmingly performed by women and by racialised and migrant workers, often unpaid or underpaid — has been squeezed by austerity, marketisation and the commodification of relational services, producing a global "care crisis" that deepens gender and social inequalities and undermines the reproduction of life itself.

159. The approach developed in this Pillar rests on a small number of convictions that together translate the Roadmap's general normative framework into the domain of labour, care and economic democracy. At its core lies the classical insistence, inherited from the ILO Constitution and the Declaration of Philadelphia, that labour is not a commodity and that workers are citizens at work: employment relationships must be governed by human rights rather than by market logic alone, and decent work — as defined by the ILO — is both an end in itself and an indispensable condition for the enjoyment of economic, social and cultural rights.<sup>316</sup>

160. From this flows a commitment to predistribution: power, voice and ownership within firms, sectors and value chains should be rebalanced at the source, so that inequalities are prevented from arising rather than repaired *ex post* through state transfers. The same logic of rebalancing extends to care, framed through the "5 Rs" — recognising unpaid care, reducing its burden through universal care infrastructure, redistributing it across genders and between households, the state and communities, rewarding care workers through decent remuneration, and representing them effectively in the decisions that shape their work.<sup>317</sup>

161. Alongside these substantive commitments runs the democratic one: economic democracy — through worker voice, collective bargaining, co-determination, cooperative ownership and participatory planning — is treated here not as a concession to stakeholders but as a condition of political democracy itself and of the structural redistribution of power required to dismantle poverty. Because predistribution and economic democracy are meaningful only if they reach every labour investor, the Pillar insists on the universality, non-discrimination and equal dignity of all workers — formal and informal, standard and platform, domestic and migrant, paid and unpaid, in the Global North and the Global South — and rejects any hierarchy of "worthy" and "unworthy" work.

162. Finally, moving beyond growth implies breaking the automatic link between productivity gains and ever-rising output: such gains should be translated, at least in part, into shorter working hours, better working conditions, and more time for care, civic engagement and rest, rather than into the continued expansion of production and consumption. Together, these convictions animate the clusters of policy proposals that follow. Against this backdrop, the Roadmap makes the following proposals.

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<sup>315</sup> Irmi Seidl and Angelika Zahmt (eds), *Post-Growth Work. Employment and Meaningful Activities within Planetary Boundaries*, Routledge, 2022.

<sup>316</sup> <https://www.ilo.org/publications/ilo-constitution-0#:~:text=The%20different%20ILO%20bodies%2C%20the%20are%20governed%20by%20the%20Constitution.&text=The%20original%20ILO%20Constitution%20formed%20integral%20part%20of%20the%20Constitution.>

<sup>317</sup> ILO, *Decent work and the care economy*. ILC.112/Report VI (2024), pp. 33-34.

## B. Livelihood guarantees and decent work standards

163. This first cluster addresses the labour-market foundations on which any strategy to eradicate poverty and improving wellbeing writ large ultimately rests: access to decent work, fair remuneration, duration and quality of working time, and universality of labour rights. Drawing together six interlocking proposals, it responds to the structural failures of growth-dependent labour markets — persistent unemployment and underemployment alongside unmet social and ecological needs, a widening gap between productivity and wages, excessive and unevenly distributed working hours, the proliferation of platform and informal work, and the exclusion of non-standard workers from mainstream labour protections — by treating decent work not as an eventual by-product of economic expansion but as an enforceable, universal and redistributive entitlement. The proposals that follow — an employment guarantee, fair and living wages, working-time reduction, platform and gig worker protections, the formalisation of informal work, and inclusive labour policies — together seek to guarantee every worker a dignified livelihood, redistribute income and time more fairly, and align labour market institutions with social and ecological priorities.

164. **Employment guarantee (policy profile 2.1.)**<sup>318</sup>: Persistent unemployment, underemployment, and precarious work are structural features of contemporary economies, contributing to poverty, inequality, and social exclusion even in contexts of economic growth. At the same time, significant unmet social and environmental needs—ranging from care deficits to climate adaptation—coexist with underutilized labour. These dynamics reflect a systemic failure to ensure the right to work and to organize labour toward socially useful purposes. They also expose the limits of growth-dependent development models, which often fail to deliver stable, inclusive, and sustainable livelihoods.<sup>319</sup> An Employment Guarantee (EG) addresses these challenges by establishing a public commitment to provide access to decent, paid work for all individuals able and willing to work, with the State acting as employer of last resort.<sup>320</sup> The policy sets a living wage floor, strengthens labour standards, and directs labour toward socially and ecologically useful activities defined at the local level<sup>321</sup>. While the full realization of a rights-based guarantee is progressive, practical models already exist across diverse contexts. India's Mahatma Gandhi National Rural Employment Guarantee Act has generated billions of days of work while reducing poverty and supporting rural development.<sup>322</sup> Initiatives such as the Marienthal programme in Austria,<sup>323</sup> France's *Territoires Zéro Chômeur de Longue Durée*,<sup>324</sup> Argentina's *Plan Jefes y Jefas de Hogar Desocupados*<sup>325</sup> and South Africa's Social Employment Fund<sup>326</sup> demonstrate the feasibility of locally anchored public employment schemes in both high- and middle-income settings. The significance of an EG lies in its ability to transform access to work from a policy objective into an enforceable right, while redistributing income, strengthening workers' bargaining power, and fostering social inclusion. By acting as an automatic stabilizer, it enhances macroeconomic stability without relying on

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<sup>318</sup> Policy profile prepared by Gilles Cols, Team of the UN Special Rapporteur on extreme poverty and human rights, available at [www.neep-poverty.org](http://www.neep-poverty.org).

<sup>319</sup> Atkinson, A., *Inequality: What Can Be Done?* (Harvard University Press, 2015); Mitchell, W., and Muysken, J., *Full Employment Abandoned: Shifting Sands and Policy Failures* (Edward Elgar, 2008);

<sup>320</sup> *The employment guarantee as a tool in the fight against poverty. Report of the Special Rapporteur on Extreme Poverty and Human Rights*, A/HRC/53/33(2023); Tcherneva, P. R., *The Case for a Job Guarantee* (Cambridge, Polity Press, 2020). The employment guarantee must be distinguished from Public Employment Programmes (PEPs), which constitute a much broader and more heterogeneous category of labour market interventions. PEPs may provide temporary income support and work opportunities to unemployed or underemployed workers, particularly in informal and rural economies, and often function as a safety net pending the expansion of social insurance or social assistance systems. However, most PEPs are not legally anchored in an employment guarantee framework and do not establish an enforceable right to work. Coverage is typically limited, duration is short, and access is often rationed or targeted to specific groups. By contrast, only a small number of existing programmes can be considered true employment guarantees, where the State is explicitly bound as employer of last resort.

<sup>321</sup> Kallis, G., et al., Post-growth: the science of wellbeing within planetary boundaries, *The Lancet Planetary Health*, 9(1), e62-e78; 2025)

<sup>322</sup> Mukherjee, D., and Sinha, U.B., *Understanding NREGA: a simple theory and some facts. In Human capital and development: The Indian experience* (Springer India, 2012); Kareemulla, K., et al., *Impact of National Rural Employment Guarantee Scheme in India on rural poverty and food security* (Current Agriculture Research Journal, 1(1), p.13; 2013).

<sup>323</sup> Kasy, M., and Lehner, L., *Employing the Unemployed of Marienthal: Evaluation of a Guaranteed Job Program* (Institute of Labor Economics - IZA, 2023)

<sup>324</sup> Breda, T., et al., *L'expérimentation « Territoires zéro chômeur de longue durée » : analyse quantitative des entreprises à but d'emploi et de leurs salariés* (Institut des politiques publiques, 2025)

<sup>325</sup> Tcherneva, P. R., and Wray, L. R., *Public Employment and Women: The Impact of Argentina's Jefes Program on Female Heads of Poor Households* (The Levy Economics Institute, working paper n°519, 2007)

<sup>326</sup> Philip, K., *Public Employment Programmes in South Africa's Changing Social Protection Landscape* (AFD research papers, n°336, 2025)

growth alone.<sup>327</sup> At the same time, by prioritizing care, environmental restoration, and circular economy activities, it supports a just social-ecological transition and reduces dependence on carbon-intensive development pathways. As part of a broader policy mix, including income support measures, an EG enables governments to meet human needs directly, expand economic security, and reorient economies toward sustainability and equity beyond the imperatives of GDP growth.

**165. Fair and living wages (policy profile 2.2.)<sup>328</sup>.** In the current global labour market, there is a growing mismatch between productivity and economic growth on the one hand, and workers' living standards and labour share of income on the other.<sup>329</sup> As a result, an increasing proportion of workers remain working poor, disproportionately affecting the Global South.<sup>330</sup> As of April 2026, only 28 out of 186 countries have a higher minimum wage than the lowest living wage threshold. To address this structural impoverishment, the policy profile seeks to establish fair and living wages as a universal, normative and operational standard, ensuring that all workers, regardless of employment status, receive remuneration sufficient to secure a decent standard of living for themselves and their families.<sup>331</sup> It aims to link wage-setting mechanisms to the requirement of a living wage, defined as a wage "sufficient to enable the worker and his or her family to enjoy other rights in the Covenant, such as social security, health care, education and an adequate standard of living, including food, water and sanitation, housing, clothing and additional expenses such as commuting costs"<sup>332</sup>, promoted through collective bargaining systems, and that ensure income floors for non-standard work. Complying with the requirements of the International Covenant on Economic, Social and Cultural Rights on a living wage and on a fair remuneration would directly reduce poverty, decrease inequality – including gender inequality – expand social protection, and support democratic processes around wage-setting.<sup>333</sup> It contributes to the aims of eradicating poverty beyond growth, effectively redistributing gains more fairly and advancing economies that ensure decent living standards and dignified livelihoods for all without relying on growth.

**166. Working time reduction (policy profile 2.3.)<sup>334</sup>.** The current economic system entails an organisation of work that is exploitative, leading to long working hours and negatively impacting workers' health and well-being.<sup>335</sup> Despite historic reductions in working time such as the eight-hour day and the five-day week spearheaded by organised labour movements,<sup>336</sup> over a third of the world's workers work more than 48 hours a week.<sup>337</sup> Simultaneously, the pursuit of GDP growth and increased productivity have failed to translate into a fair distribution in labour share of income, free time, or well-being<sup>338</sup> contrary to Keynes' nearly century-old prediction.<sup>339</sup> Working time falls unevenly along existing lines of inequality, penalising women economically as they often opt for part-time work to manage an unequal burden of unpaid care work,<sup>340</sup> and remaining longest among workers in poorer countries,<sup>341</sup> whose labour facilitates reduced working time in the

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<sup>327</sup> Wray, L. R., *Understanding Modern Money: The Key to Full Employment and Price Stability* (Edward Elgar, 1998); Teherneva, P. R. (2020), op. cit.

<sup>328</sup> Policy profile prepared by the International Trade Union Confederation (ITUC), available at: [www.necip-poverty.org](http://www.necip-poverty.org).

<sup>329</sup> Cyrille Schweltnus, Andreas Kappeler, and Pierre-Alain Pionnier, *Decoupling of Wages from Productivity: Macro-Level Facts*, OECD Economics Department Working Papers, no. 1373 (Paris, OECD Publishing, 2017).

<sup>330</sup> *The working poor: a human rights approach to wages*, Report submitted by the Special Rapporteur on extreme poverty and human rights to the 78th session of the General Assembly, A/78/175 (2023); International Labour Organization, "Statistics on working poverty," *ILOSTAT* (2026) <https://ilostat.ilo.org/topics/working-poverty/>

<sup>331</sup> WageIndicator, *Minimum Wage database* (2026) <https://wageindicator.org/work/minimum-wage/>; WageIndicator, *Living Wage database* (2026) <https://wageindicator.org/work/living-wages/>

<sup>332</sup> E/C.12/GC/23, para. 18.

<sup>333</sup> International Labour Organization, *Global Wage Report 2024-2025: Is wage inequality decreasing globally?* (Geneva, ILO, 2024).

<sup>334</sup> Policy profile prepared by Erin Quigley, Team of the UN Special Rapporteur, and James Reeves (4 Day Week Foundation), available at [www.necip-poverty.org](http://www.necip-poverty.org).

<sup>335</sup> Frank Pega et al., "Global, regional, and national burdens of ischemic heart disease and stroke attributable to exposure to long working hours for 194 countries, 2000–2016: A systematic analysis from the WHO/ILO Joint Estimates of the Work-related Burden of Disease and Injury," *Environment International* 154 (2021): 106595. <https://doi.org/10.1016/j.envint.2021.106595>; Hugo Hanbury et al., "Working less for more? A systematic review of the social, economic, and ecological effects of working time reduction policies in the global North," *Sustainability: Science, Practice and Policy* 19, no. 1 (2023): 2222595. <https://doi.org/10.1080/15487733.2023.2222595>.

<sup>336</sup> India Burgess, Hampus Andersson, and Grace Western, *Bargaining for Working Time Reduction: ETUC Study on Working Time Reduction in Collective Agreements* (European Trade Union Confederation, 2025).

<sup>337</sup> International Labour Organisation, *Working Time and Work-Life Balance Around the World* (ILO, 2022).

<sup>338</sup> Cyrille Schweltnus, Andreas Kappeler, and Pierre-Alain Pionnier, *Decoupling of Wages from Productivity: Macro-Level Facts*, OECD Economics Department Working Papers, no. 1373 (Paris, OECD Publishing, 2017).

<sup>339</sup> John Maynard Keynes, "Economic Possibilities for our Grandchildren (1930)," in *Essays in Persuasion* (New York: W.W. Norton & Co., 1963), 358-373.

<sup>340</sup> International Labour Organization, *Care Work and Care Jobs for the Future of Decent Work* (ILO, 2018).

<sup>341</sup> International Labour Organisation, *Working Time and Work-Life Balance Around the World* (ILO, 2022).

Global North through unequal exchange.<sup>342</sup> As a structural labour market reform, working time reduction (WTR) without a corresponding reduction in pay reduces unemployment and increases the labour share of income,<sup>343</sup> creates conditions for greater gender equality,<sup>344</sup> improves well-being and health,<sup>345</sup> and relieves ecological pressures through lowered emissions.<sup>346</sup> In particular, the four-day week is presented as a favoured model that shows promising socio-ecological well-being outcomes and which carries strong democratic appeal.<sup>347</sup> WTR is an integral part of a post-growth framework, going beyond a productivist logic, and seeks to transform the organisation of work – to work less, and more meaningfully – while improving human well-being within planetary boundaries.

**167. Platform and gig worker protections (policy profile 2.4.)<sup>348</sup>:** Workers around the world engage in platform work in various forms, either remotely or on location. Their work can include ride-hailing and delivery on streets, domestic work in homes, care work in communities, logistics work that connects people to services and goods, content moderation on digital platforms, and more. While platform work can offer employment opportunities, in practice it often traps marginalised workers in poor working conditions, does not allow for upward mobility, and perpetuates or deepens inequalities.<sup>349</sup> Most platform companies argue that, because their workers are sometimes not in an employment relationship with them, they should not be covered by labour laws, including minimum wages, occupational health and safety protections, or social security. As a result of such misclassification, millions of workers are reduced to mere commodities under business models that underpay, exploit, and exclude them from existing labour protections. Strengthening the protection of platform workers has thus become crucial.<sup>350</sup> While a number of governments have started to introduce legislation to put in place protections for platform workers and address common issues such as misclassification, there is a clear need for strengthened normative frameworks at the international level. Currently, negotiations are ongoing towards the establishment of an ILO convention and recommendation, which would strengthen protections for platform workers and help address many of the key labour rights challenges associated with the gig economy.

**168. Protecting informal workers and encouraging transition from informal to formal work (policy profile 2.5.)<sup>351</sup>:** The majority of the world’s workers are engaged in informal employment,<sup>352</sup> resulting in low and unstable income, the weakening of labour rights, and limited access to social protection that disproportionately affect women, migrants, and young workers. Rather than treating informality as a marginal issue, the policy profile recognises the systemic underpinnings of informal work and proposes a labour formalisation strategy through a combination of policies designed to include all workers.<sup>353</sup> These include legal recognition and extension of labour rights, universal and inclusive social protection, strengthening and guaranteeing freedom of association and collective bargaining, and creating pathways to formal work. The policy profile highlights existing examples in Brazil, Uruguay, South Africa and India driven where trade union advocacy and social dialogue succeeded in expanding social protection and labour rights to informal

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<sup>342</sup> Suryadepto Nag, “Trade, Prices, and the Intensive Margin of Labor Supply,” (February 18, 2026). Available at SSRN: <https://dx.doi.org/10.2139/ssrn.4930134>

<sup>343</sup> Simone D’Alessandro et al., “Exploring policy responses to labour-saving technologies: An assessment of basic income, job guarantee, and working time reduction,” *Journal of Policy Modeling* 47 (2025): 49-63. <https://doi.org/10.1016/j.jpolmod.2025.01.001>

<sup>344</sup> André Cieplinski et al., “Narrowing women’s time and income gaps: An assessment of the synergies between working time reduction and universal income schemes,” *World Development* 167 (2023): 106233. <https://doi.org/10.1016/j.worlddev.2023.106233>.

<sup>345</sup> Mireai Utzet et al., “Exploring the health and well-being benefits of reduced working hours with maintained salary: A scoping review and evidence map,” *Scand J Work Environ Health* 52, no. 2 (2026): 125-138. <https://doi.org/10.5271/sjweh.4266>.

<sup>346</sup> Philipp Frey, *The Ecological Limits of Work: On carbon emissions, carbon budgets, and working time* (Autonomy, 2019); Kyle Knight, Eugene Rosa, and Juliet Schor, “Could working less reduce pressures on the environment? A cross-national panel analysis of OECD countries, 1970-2007,” *Global Environmental Change* 23 (2013): 691-700. <https://doi.org/10.1016/j.gloenvcha.2013.02.017>.

<sup>347</sup> Wen Fan, Juliet B. Schor, Orla Kelly, and Guolin Gu, “Work Time Reduction via a 4-day Workweek Finds Improvement in Workers’ Well-being,” *Nature Human Behaviour* 9 (2025): 2153-2168. <https://doi.org/10.1038/s41562-025-02259-6>

<sup>348</sup> Policy profile (forthcoming) available at [www.neep-poverty.org](http://www.neep-poverty.org).

<sup>349</sup> *The working poor: a human rights approach to wages, Report submitted by the Special Rapporteur on extreme poverty and human rights to the 78th session of the General Assembly, A/78/175* (2023), paras. 17-23.

<sup>350</sup> For further information and resources see here: <https://www.ituc-csi.org/platform-work>

<sup>351</sup> Policy profile prepared by the International Trade Union Confederation (ITUC), available at: [www.neep-poverty.org](http://www.neep-poverty.org).

<sup>352</sup> International Labour Organization, *Employment and Social Trends 2026* (Geneva, ILO, 2026).

<sup>353</sup> *The working poor: a human rights approach to wages, Report submitted by the Special Rapporteur on extreme poverty and human rights to the 78th session of the General Assembly, A/78/175* (2023), para. 45; *The manufacturing of poverty. Final Report of the Special Rapporteur on extreme poverty and human rights, A/HRC/62/42*(2026), paras; 8-9.

workers. It proposes a gradual, rights-based process supported by international standards such as the International Labour Organization Recommendation 204.<sup>354</sup> By prioritising worker protection, income security, and workers' voices, labour formalisation is an important component within the broader strategy for reducing poverty and inequality by advancing fundamental rights for all workers.

169. **Inclusive labour policies (policy profile 2.6.)**<sup>355</sup> : This proposal treats inclusion as a structural principle of labour market design, rather than a corrective measure. Labour policies encompass laws, regulations, and institutional measures that shape how labour markets function, including both the quantity and quality of work.<sup>356</sup> Critically, such policies define who counts as a worker; which forms of labour are protected; and what kinds of jobs are prioritized within the economy. Labour policies commonly address inequality through: anti-discrimination legislation; minimum wage laws; social protection; and training and skills development.<sup>357</sup> However, these approaches often assume a standard employment relationship, limiting their effectiveness for non-standard and informal employment. Yet non-standard and informal employment are the norm for most of the world's workers.<sup>358</sup> It is not randomly distributed and remains stratified along intersectional lines. This makes it a key site where structural inequalities are produced and reproduced. Targeted intervention is essential to disrupt cycles of working poverty, vulnerability to exploitation, and exclusion from decent work. To address the realities of intersectional inequality in the labour market, inclusive labour policies should: adopt an expansive definition of "worker" to increase coverage;<sup>359</sup> adapt universal protections and entitlements to ensure they can be effectively exercised, irrespective of how and where work takes place; enact targeted measures to address specific forms of discrimination; deliberately integrate macroeconomic, sectoral, and labour policies within a coherent framework;<sup>360</sup> and ensure effective implementation, oversight and enforcement in all workplaces. Institutionalising structured social dialogue that includes marginalized workers is essential to facilitate meaningful participation in decision-making, so that the design of labour policies is adaptive and responsive to the needs of workers outside standard employment. Inclusive labour policies contribute to eradicating poverty beyond growth by redistributing power and prosperity across labour markets. They shift resources toward marginalized workers, reducing inequality and improving wellbeing; strengthen democratic accountability, by embedding worker voice in decision-making; stabilize incomes, which supports local economies and enhances resilience; and redirect investment into socially necessary sectors, creating pathways to decent work for excluded groups.

### C. Collective power and economic democracy

170. While the first cluster sets the floor of decent work, this second cluster addresses the distribution of power that determines whether that floor holds and who gets to shape what lies above it. It responds to the long erosion of workers' collective voice — declining union density and bargaining coverage, the opacity and asymmetry of global supply chains, and the concentration of strategic decision-making in the hands of shareholders and executives<sup>361</sup> — by treating the democratisation of the economy as a structural redistributive lever, not a discretionary corporate virtue. The three proposals that follow move outward in concentric circles: strengthening sectoral collective bargaining and freedom of association to reset the wage–productivity nexus across firms; extending labour rights and due diligence through global supply chains, with a binding UN Treaty on Business and Human Rights as its international keystone; and institutionalising workplace democracy — through statutory worker voice and ownership, the Corporate Democratic Development Index,

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<sup>354</sup> International Labour Organization, *Recommendation 204: Recommendation concerning the transition from the informal to the formal economy* (Geneva, ILO, 2015).

<sup>355</sup> Policy profile prepared by Women in Informal Employment: Globalising and Organising (WIEGO), available at [www.ncep-poverty.org](http://www.ncep-poverty.org).

<sup>356</sup> ILO, *Guide for the Formulation of National Employment Policies* (Geneva: ILO, 2012).

<sup>357</sup> Eléonore d'Achon, *Two decades of national employment policies 2000-2020 – Part II: Towards a new generation of national employment policies: What can we learn from the evolution of the scope and content of NEPs* (Geneva, International Labour Office, 2023).

<sup>358</sup> ILO, *Non-standard employment around the world: Understanding challenges, shaping prospects* (Geneva: ILO, 2016); ILO, *Women and Men in the Informal Economy: A Statistical Update* (Geneva: ILO, 2023).

<sup>359</sup> See e.g. Mark Freedland and Nicola Kountouris, *The Legal Construction of Personal Work Relations* (Oxford: Oxford University Press, 2011); Marlese Von Broembsen, "Collective Bargaining for the 'New' Working Class: Putting 'Personal Work Relations' to Work for Street Vendors," *Industrial Law Journal* 54, no. 3 (2025).

<sup>360</sup> See e.g. Gilad Isaacs, Ilan Strauss, and Bernd Mueller, "A Pro-Employment Macroeconomic Framework for Africa," in *Global Employment Policy Review*, 2nd ed. (Geneva: ILO, 2022), chap. 5.

<sup>361</sup> *The working poor: a human rights approach to wages, Report submitted by the Special Rapporteur on extreme poverty and human rights to the 78th session of the General Assembly*, A/78/175 (2023), paras. 24-32.

and the inclusion of value-chain workers in lead-firm governance — so that the wealth workers create is matched by a say over how it is produced and distributed.

171. **Freedom of association and collective bargaining (policy profile 2.7.)**<sup>362</sup>: This proposal<sup>363</sup> responds to the weakening of collective bargaining power, leading to wage inequality, labour market segmentation, precarious employment, and a growing gap between productivity and wages.<sup>364</sup> Sectoral collective bargaining — defined as bargaining conducted at the industry- or economic branch-level — can address these structural challenges by establishing standards in wages and working conditions across firms. In opposition to current dynamics that encourage competition based on lowered labour costs, strengthened freedom of association and collective bargaining institutions can support fair competition while improving wage distribution and working conditions.<sup>365</sup> The proposal suggests strengthening frameworks including: legal frameworks for sectoral bargaining that include SMEs; extension mechanisms; social partner capacity support; sectoral agreements; and coordination with public policy. Strengthened sectoral collective bargaining can increase wages without relying on GDP growth, reduce inequality, and facilitate socially just transitions in the face of ecological and technological change.<sup>366</sup>

172. **Strengthening labour rights and fair working conditions in supply chains (policy profile 2.8.)**<sup>367</sup>: Global supply chains structure a significant share of the global economy and support millions of jobs across sectors and countries.<sup>368</sup> However, the fragmentation of production across different jurisdictions, extensive subcontracting, and asymmetric bargaining power between multinational enterprises and suppliers frequently leading to persistent decent work deficits, including low wages, unsafe or unhealthy working conditions, lack or violations of freedom of association, child labour, high levels of informality, and lack of social protection coverage.<sup>369</sup> Supply chains are complex and opaque, allowing companies to avoid responsibility for labour abuses across their operations. Through their suppliers and sub-contractors, multinationals in practice dictate the terms and conditions of employment of millions of workers particularly in developing countries. In a search for market opportunities, low labour costs have been considered by many companies as an important element of their competitive strategies. Likewise, many countries continue to use low wages and labour standards as a means to attract foreign direct investment, and in some cases even allow for lower wages or weakened labour standards in export processing zones (EPZs). The end result of all of such practices is persistent poverty and rising inequality. Corporate profits continue to grow while wages remain low, labour rights remain endemic, and workers' purchasing power declines.

173. Some progress has been made over last decades in supply chain due diligence, with a number of countries adopting mandatory human rights due diligence legislation in response to demands by trade unions and civil society. Important international frameworks have also been developed, including the UN Guiding Principles on Human Rights, OECD Guidelines for Multinational Enterprises, as well as the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy. However more needs to be done to ensure that corporations are held responsible for their entire supply chains and held to account when they or their suppliers or other business partners are involved in business activities that violate rights. Strengthened governance at the international level, including through a binding UN Treaty on Business and Human Rights — currently under negotiation — will be important components of such strengthened international governance. In addition, reforms to the global trading system would help to support strengthened respect for labour standards within supply chains.<sup>370</sup>

174. **Workplace democracy (policy profile 2.9.)**<sup>371</sup>: This proposal considers implementing a dynamic trajectory for firm democratisation and value-chain inclusion as a predistributive component of a roadmap to

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<sup>362</sup> Policy profile prepared by the International Trade Union Confederation (ITUC), available at: [www.neep-poverty.org](http://www.neep-poverty.org).

<sup>363</sup> Policy profile prepared by the International Trade Union Confederation (ITUC), available at: [www.neep-poverty.org](http://www.neep-poverty.org).

<sup>364</sup> OECD, *Membership of unions and employers' organisations, and bargaining coverage: Standing, but losing ground*, (2025).

<sup>365</sup> For a full elaboration, see International Labour Organization, *A Review of Wage Setting through Collective Bargaining* (Geneva, ILO, 2023).

<sup>366</sup> Ibid.

<sup>367</sup> Policy profile (forthcoming) available at: [www.neep-poverty.org](http://www.neep-poverty.org).

<sup>368</sup> International Labour Organization, *Sustainable supply chains to build forward better* (2026).

<sup>369</sup> ILO, *Gap analysis of ILO normative and non-normative measures to ensure decent work in supply chains* (Geneva, 2021)

<sup>370</sup> [https://www.ituc-csi.org/IMG/pdf/trade\\_union\\_statement\\_to\\_the\\_wto\\_mc14.pdf](https://www.ituc-csi.org/IMG/pdf/trade_union_statement_to_the_wto_mc14.pdf)

<sup>371</sup> Policy profile prepared by Isabelle Ferreras, Research Director, Fond National de la Recherche Scientifique (FNRS), available at [www.neep-poverty.org](http://www.neep-poverty.org).

eradicating poverty beyond growth.<sup>372</sup> Corporate decision-making power is generally concentrated in the hands of shareholders and top executives, while workers — who generate value and bear the risks of restructuring, relocation, or automation — have little influence over strategic choices. This imbalance contributes to wage suppression, deteriorating working conditions, short-term profit maximisation, and decisions that undermine long-term social and ecological sustainability. The decline of collective bargaining coverage and the expansion of precarious work have further weakened workers' voice, reducing their capacity to shape workplace practices, investment strategies, and technological change. Workplace democracy seeks to rebalance power within firms by institutionalising meaningful worker participation in governance and decision-making, moving away from a framework that treats workers as mere "resources" exchanged on a labour market — a view contrary to the ILO Constitution — and toward recognising them as citizens at work who are investing their labour. To operationalise this transition, the proposal introduces a predistributive framework which, unlike traditional redistribution that relies on state transfers after inequality has been produced, rebalances power at its source: the government of the firm.

175. Three operational steps can be taken. First, the bar can be raised through mandatory minimum thresholds, requiring reforms to company and labour laws that mandate worker representation in governance structures and, drawing on established precedents such as European co-determination, establish three statutory minima: *voice*, through worker representation on corporate boards ranging from one-third to one-half when firm size exceeds 1,000 workers; *ownership*, through statutory minimums for worker shareholding to ensure a stake in the firm's capital; and *protection*, through legal safeguards for union organising across all forms of employment, including platform and subcontracted work, to prevent anti-union retaliation. Second, a dynamic trajectory for the whole economy can be operationalized through a Corporate Democratic Development Index (CDDI) that evaluates firms on Voice (V) and Ownership (O) scales beyond statutory baselines, which public authorities can then link to a "bonus/malus" incentive approach tying corporate tax rates, state aid and public procurement access to these ratings, thereby creating a market-wide incentive for firms to move from capital-governed models (Rating 0) toward worker-governed or steward-owned models (Rating 5). Third, and crucially, the framework extends to global value chains, requiring lead firms — typically in the Global North — to disclose and eventually incorporate the "hidden" workers of the Global South (for example, in the AI value chain, data labellers, content moderators, and factory workers) into their "demos", thereby addressing the "fissuring" of work, combating wage theft, and ensuring that wealth is shared globally where it is created. As the European example illustrates, it is entirely feasible working with unions to organise the representation of all the labour investors across the value chain so as to enable them to consent to the decisions taken at the level of the lead firm and to govern their lives in return. Such an extension would be a game changer in terms of workers' access to a say over decisions and over the distribution of wealth across the globe that workers create through the existence of these transnational value chains.

176. Workplace democracy will help internalise social and environmental externalities: democratic workplaces tend to improve job quality and encourage longer-term decision-making. Moreover, by giving workers a voice in how productivity gains are shared, workplace democracy supports fair wages, safer conditions, and more equitable distribution of working time. More fundamentally, it would move the economy beyond extractive GDP growth: research suggests that labour-centred design — in which workers have the power to prioritise sustainability — could reduce energy consumption by up to 75%, and by facilitating worker-led successions and establishing New Citizen Funds the policy safeguards the productive fabric and territorial sovereignty against extractive financial actors. By redistributing power within firms, workplace democracy strengthens economic citizenship and enhances resilience during transitions, ensuring that economic decisions serve human wellbeing and stay within planetary boundaries, and providing a practical path toward a distributive, regenerative, and dignified global future.

## D. Steering work towards social-ecological priorities

177. This section asks a complementary question: what work should the economy value, reward and expand — and which forms of remuneration should it restrain? The single proposal that follows addresses the failure of market mechanisms to recognise the social value of care and the ecological value of green work, to eliminate in-work poverty in platform and supply-chain jobs, and to contain excessive remuneration in activities that generate substantial social and environmental harm.

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<sup>372</sup> This proposal draws on Ferreras Isabelle et alii (2026) Two Promises to Those Who Work: Voice and Ownership. Final Report of the International High-Level Expert Committee on Democracy at Work established by the Vice-Presidency and the Ministry of Labor and Social Economy of Spain. Madrid: Ministerio de Trabajo y Economía Social. Open access: [www.ReportonDemocracyatWork.org](http://www.ReportonDemocracyatWork.org).

178. **Valuing work beyond economic growth (policy profile 2.10.)**<sup>373</sup> Market mechanisms fail to tackle low pay and in-work poverty, particularly of supply chain workers and platform workers.<sup>374</sup> Statistically, an estimated 327 million wage workers across the world are paid at, or below, the applicable minimum wage, which in many countries is set even below the living wage.<sup>375</sup> Beyond low pay, there are great concerns regarding the inability of market mechanisms to adequately value work with social value (such as care) or ecological value (such as green jobs), even while demand for such services remains unsatisfied. Regarding care, the World Health Organization projects a shortfall of 18 million health workers by 2030, due to low working conditions and attractiveness in the care sector.<sup>376</sup> To tackle in-work poverty, this policy proposal recommends adopting and enforcing best-practice minimum wage legislation,<sup>377</sup> platform work legislation,<sup>378</sup> and supply chains due diligence legislation in line with the OECD, Handbook on Due Diligence for Enabling Living Incomes and Living Wages in Agriculture, Garment and Footwear Supply Chain (2024).<sup>379</sup> Regarding the social and ecological value of work beyond its market value, it recommends developing objective indicators to measure the positive and negative social and ecological value of work, consistent with proposals made by the Special Rapporteur in his report on the working poor.<sup>380</sup> It recommends investments and legal protection of the working conditions of care workers, providing social security for unpaid care workers, and encouraging care leaves. Regarding green jobs, it recommends employment policies that create green jobs, promote green vocational training, protect the income of workers and provide social security of unpaid workers in green jobs in line with the ILO Just Transition framework.<sup>381</sup> Finally, it encourages governments to introduce maximum income caps and accountability mechanisms to prevent and deter high remuneration in economic sectors and activities with high negative social and ecological value.

## E. Building a fair social organisation of care

179. This final cluster turns to what the Roadmap identifies as the foundational infrastructure of an economy moving beyond growth: the social organisation of care. It treats care as a public good rather than a residual private obligation. The two proposals that follow are complementary: the first mobilises public investment, universal care infrastructure, decent work for care workers and fiscal reform to recognise, reduce, redistribute, reward and represent care at systemic scale; the second introduces a universal care income that formally recognises and remunerates the life-sustaining activities — human and ecological — that markets persistently fail to value.

180. **Investing in care (policy profile 2.11.)**<sup>382</sup>: The global care crisis is rooted in the systematic undervaluation of paid and unpaid care work, the exploitation of women's labour to subsidise the market economy and the chronic underfunding of care infrastructure. It constitutes one of the most pervasive drivers of gender inequality, poverty and ecological breakdown worldwide.<sup>383</sup> The political and social stakes are high: in low- and middle-income countries, regressive fiscal policies promoted by international financial institutions impose austerity and debt measures that strip governments of the fiscal space needed to invest in care systems. Indeed, much of the accumulation of wealth was generated and sustained by the invisible labour of unpaid and underpaid carers.<sup>384</sup> Care inequalities fall hardest on low-income, Indigenous, racialised, and migrant women, with effects that are both lifelong and intergenerational.<sup>385</sup> The proposal advances a comprehensive set of interconnected policy instruments to rebuild care as a public good and human right. Such measures include: establishing universal and equitable care infrastructure (childcare, eldercare, disability support,

<sup>373</sup> Policy profile prepared by Nicolas Bueno, Assistant Professor of Law (University of Zurich) and Suryadepto Nag, Doctoral researcher (UNIL and project), available at [www.ncep-poverty.org](http://www.ncep-poverty.org).

<sup>374</sup> *The working poor: a human rights approach to wages, Report submitted by the Special Rapporteur on extreme poverty and human rights to the 78th session of the General Assembly, A/78/175 (2023).*

<sup>375</sup> ILO Global Wage Report 2023-2024 (2025) 23.

<sup>376</sup> World Health Organization, *Global Strategy on Human Resources for Health: Workforce 2030* (2016) para. 13

<sup>377</sup> E.g. European Directive (EU) 2022/2041 of 19 October 2022 on adequate minimum wages.

<sup>378</sup> ILO, *Digital Labour Platform Tracker*, <https://digitallabour.ilo.org/>.

<sup>379</sup> OECD, *Handbook on Due Diligence for Enabling Living Incomes and Living Wages in Agriculture, Garment and Footwear Supply Chain* (2024). See Business and human rights in law, <https://www.bhr-law.org/>, for a map of human rights due diligence laws.

<sup>380</sup> A/78/175, paras. 50-54.

<sup>381</sup> ILO, *Resolution concerning a just transition* (2023)

<sup>382</sup> Policy profile prepared by Oxfam, available at [www.ncep-poverty.org](http://www.ncep-poverty.org).

<sup>383</sup> Torbica, Mariela, Anam Parvez Butt, Max Lawson, et al. *Time to Care: Unpaid and Underpaid Care Work and the Global Inequality Crisis*. Oxford: Oxfam International, 2020. <https://www.oxfam.org/en/research/time-care>.

<sup>384</sup> Brennan, H. and M. Durmaz, *Takers, Not Makers: Inequality Rises as Billionaire Wealth Increases by \$2 Trillion in 2024*. Oxford: Oxfam International, January 2025.

<sup>385</sup> ActionAid International, *The Care Contradiction: The IMF, Gender and Austerity*, October 10, 2022.

healthcare); enshrining care workers' rights through ratification of ILO Domestic Workers Convention, 2011 (No. 189) and living wage guarantees; reforming fiscal and macroeconomic policies (e.g. progressive taxation of the super-rich and debt cancellation) to expand fiscal space for care investment; and replacing GDP-centred metrics with multidimensional indicators that capture unpaid care work. These approaches are not purely speculative. Uruguay's National Integrated Care System (SNIC), established through the Care Act, provides a legally binding framework for universal care provision integrating public services with community participation.<sup>386</sup> This proposal would redistribute the burden of care: away from individual women and families, and towards the State, communities, and markets. It would unlock women's time for political participation, civic action, and economic engagement, while potentially generating up to 299 million decent, low-carbon jobs by 2035.<sup>387</sup> This proposal connects directly to the project of eradicating poverty beyond growth by challenging regressive taxation and IFI-imposed austerity that strips governments; while reorienting economies away from extractive, profit-maximising growth models towards care-centred, low-carbon provisioning.

**181. Universal care income (policy profile 2.11.)<sup>388</sup>:** Conventional economic frameworks systematically undervalue care and support work, mislabelling it as “unproductive” despite its essential role in sustaining human life and social stability. This invisibility leads to profound gender inequalities, with women performing up to 76.2% of unpaid care work in certain regions.<sup>389</sup> This devaluation manifests as a systemic economic injustice and a “motherhood penalty” that extends across the life cycle, trapping caregivers in cycles of financial hardship and time poverty.<sup>390</sup> The Universal Care Income (UCI) is proposed as a “participation income” tied to engagement in life-sustaining activities. These activities encompass direct personal care, support for persons with disabilities to ensure independent living, and “care for the planet,” such as regenerative farming.<sup>391</sup> Unlike Universal Basic Income (UBI), UCI explicitly rewards active contributions to social and ecological reproduction. Practical models that prefigure this approach include Bogotá's “Care Blocks” and the proposed 2025 US Worker Relief and Credit Reform (WRCR) Act.<sup>392</sup> UCI transforms care from an invisible private obligation into a formally recognised and remunerated social contribution. It addresses the historical “care debt” owed to marginalised groups while validating self-care as a fundamental human right<sup>393</sup>. By including environmental care, it recognises land stewardship as vital maintenance work that sustains the planetary ecosystem. This policy advances the eradication of poverty beyond growth by centring human and planetary well-being over GDP. It reduces exploitation by decoupling livelihood from market-driven devaluations. Funded through progressive taxes on wealth and financial transactions, or through active monetary policy and public money creation, UCI expands the fiscal space to meet human needs without relying on aggregate economic growth. Ultimately, it redistributes power, providing caregivers with the material security to refuse exploitative labour and engage in socially meaningful activity<sup>394</sup>.

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<sup>386</sup> Sistema Nacional Integrado de Cuidados (SNIC), Uruguay's National Integrated Care System, brochure, UN Women Regional Office for the Americas and the Caribbean, 2019.

<sup>387</sup> International Labour Organization, *Employment-Intensive Investments Can Contribute to Creating 299 Million Decent Jobs in the Care Economy*, news release, June 2024.

<sup>388</sup> Policy profile prepared by Kayla Mathurin and Antoine Gaudissart, team of the UN Special Rapporteur, available at [www.ncep-poverty.org](http://www.ncep-poverty.org).

<sup>389</sup> International Labour Office et al., *Care Work and Care Jobs for the Future of Decent Work*, with International Labour Organization (International Labour Organization, 2018).

<sup>390</sup> Make Mothers Matter, ‘Call for Submissions: A Roadmap for Eradicating Poverty Beyond Growth’, Report Contribution, Place, March 2025.

<sup>391</sup> Global Women's Strike, ‘Climate Justice and the Women's Natural Farming Movement in Andhra Pradesh’, Presentation, 2023.

<sup>392</sup> United Nations, *Transforming Care Systems in the Context of the Sustainable Development Goals and Our Common Agenda*, UN System Policy Paper (United Nations, 2024); Global Women's Strike, ‘SUPPORT & ENDORSE Worker Relief and Credit Reform (WRCR) Act 2025’, Support Request, United States, 2025.

<sup>393</sup> Suryadepto Nag et al., ‘A Roadmap for Eradicating Poverty Beyond Growth: A Joint Contribution by the REAL Project and Friends’, Paper's contribution, 2025; MERGE consortium, *Potential Policy Instruments for Sustainable and Inclusive Wellbeing*, no. WP4 (2025), 96; Stefania Barca, ‘Within and beyond the Pandemic: Demanding a Care Income and a Feminist Green New Deal for Europe’, Short Essays, Undisciplined Environments, 7 April 2020, <https://undisciplinedenvironments.org/2020/04/07/within-and-beyond-the-pandemic-demanding-a-care-income-and-a-feminist-green-new-deal-for-europe/>.

<sup>394</sup> Filka Sekulova and Giacomo D'Alisa, *Europe Beyond Growth: The Proposal for a Universal Care Income*, Policy Brief (Research & Degrowth International, 2025).

## Pillar 3: Universal Basic Services and Social Protection

### A. Supporting decent livelihoods

182. Economic growth has disappointed. Its promise that it will solve poverty and create the material underpinnings for human flourishing and wellbeing has not been kept. Despite unprecedented wealth generation, deprivations are massive. 1 out of 12 people experienced hunger in 2024 and 28% experienced moderate to severe food security.<sup>395</sup> In low- and middle-income countries, 1 in 5 children are deprived of at least two basic daily needs, such as nutrition and sanitation, which comprise the very foundations upon which childhood development depends.<sup>396</sup> Over 1 billion people continue to live in slums or informal settlements.<sup>397</sup> In the realm of education, the crisis runs deeper still: an estimated two-thirds of 10-year-olds in low- and middle-income countries aren't able to read and understand a simple text, a reality that condemns them to educational poverty and limits their developmental journey.<sup>398</sup> These numbers barely scratch the surface. Even in high-income countries, chronic shortages of life sustaining essentials, like affordable housing, healthy food, and public transportation remain pervasive.

183. Yet, the resources necessary to guarantee universal access to food, shelter, education, and other essentials already exist. On one account, it is possible to eradicate poverty and provide decent living standards for the world's population (even when benchmarked to much higher levels of wellbeing that are currently enjoyed by only 20% of people), for a projected population of 8.5 billion people in 2050, at 30% of existing productive capacity.<sup>399</sup> The persistence of poverty today instead reflects how provisioning systems are organized such that access to life-sustaining goods and services is mediated through market logics of profit and loss and conditioned on purchasing power, rather than guaranteed as a matter of right.

184. Indeed, the evidence on the benefits of universalising basic services and guaranteeing social protections is unambiguous: evidence from 153 countries concludes that increased public health expenditure is associated with decreasing child and adult mortality<sup>400</sup>; and universal health coverage is associated with increases in life expectancy at birth and healthy life expectancy (per additional data from 193 countries).<sup>401</sup>

185. A human rights economy rests on the foundational premise that education, healthcare, food, water, sanitation, housing, energy, transportation, and social protection are life-saving necessities, essential for a dignified life, and thus cannot be made conditional on an individual's ability to pay. Rather than residual benefits to be delivered through growth, these are obligations that States have already recognised under human rights treaties, and that require institutional guarantees in practice.

### B. Building an agenda for Universal Basic Services and Social Protection

186. In response to this crisis of deprivation and structural failures, the Roadmap proposes an agenda for universal public provisioning of basic services and social protections. This agenda is rooted in several principles. First, life-sustaining, basic goods and services must be de-commodified and understood as entitlements to be guaranteed through public investments and organised around need rather than purchasing power. Second, these entitlements deserve to be universally provided, without means testing or conditionalities, which result in widespread exclusions and put recipients through difficult and indignifying procedures to claim entitlements. Indeed, the Roadmap emphasises that the evaluation of public policies aimed at provision of essential goods should not be evaluated through lenses of "cost-benefit analyses" or instrumentalist logics of costs and savings, which tend to cast these programs as expensive or infeasible. Third, there are no race-, religion-, caste-, sexuality-, or gender-neutral public policies. Thus, provision of universal

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<sup>395</sup> FAO, IFAD, UNICEF, WFP, and WHO, *The State of Food Security and Nutrition in the World 2025: Addressing High Food Price Inflation for Food Security and Nutrition* (Rome: FAO, 2025), <https://doi.org/10.4060/cd6008en>.

<sup>396</sup> "More than 400 Million Children Globally Live in Poverty, Missing out on at Least Two Daily Needs Such as Nutrition and Sanitation – UNICEF," <https://www.unicef.org/press-releases/more-400-million-children-globally-live-poverty-missing-out-least-two-daily-needs>.

<sup>397</sup> "— SDG Indicators," <https://unstats.un.org/sdgs/report/2019/goal-11/>.

<sup>398</sup> "Education | UNICEF," accessed April 19, 2026, <https://www.unicef.org/education>.

<sup>399</sup> Jason Hickel and Dylan Sullivan, "How Much Growth Is Required to Achieve Good Lives for All? Insights from Needs-Based Analysis," *World Development Perspectives* 35 (September 2024): 100612, <https://doi.org/10.1016/j.wdp.2024.100612>.

<sup>400</sup> Yuki M. Universal health coverage and health outcomes—final report. 2016.

<sup>401</sup> Ranabhat, CL · Atkinson, J · Park, M-B · et al.

The influence of universal health coverage on life expectancy at birth (LEAB) and healthy life expectancy (HALE): a multi-country cross-sectional study *Front Pharmacol.* 2018; 9:960

basic services and social protections should be designed with attention to the specific needs of women, racial, religious, and gender minorities, and queer communities to ensure that all people have equal access to a dignified life. Finally, the Roadmap cautions against techno-utopianism and affirms that the quest for universal public provisioning should not resort to automation, surveillance, targeting, and prediction-engineering using digital technologies, at the risk of creating a "digital welfare dystopia".<sup>402</sup> In line with these principles, the Roadmap advances an agenda for (a) Universal basic services; (b) Universal social protections.

### C. Universal basic services

187. In the face of accelerating inequalities, ecological pressures, and the persistent failure of market mechanisms to meet fundamental human needs, the promise of universal basic services (UBS) offers a comprehensive policy framework guaranteeing unconditional access to life sustaining goods and services—including food, housing, water, healthcare, education, energy, transport, and communication—for every person, without exception. Despite near-universal international commitments to economic and social rights, the commodification of essential services and their mediation through market mechanisms continues to expose households to exclusion on account of being priced out or increased indebtedness which deepens inequality and undermines social cohesion.<sup>403</sup> Grounded in Articles 22 to 26 of the Universal Declaration of Human Rights<sup>404</sup> and the progressive realization obligations enshrined in the International Covenant on Economic, Social and Cultural Rights,<sup>405</sup> UBS reframes the satisfaction of basic needs as a foundational entitlement underpinning social justice and ecological sustainability. Provision is organized according to need rather than ability to pay, drawing on a range of institutional models financed primarily through progressive taxation and complemented by sector-specific mechanisms<sup>406</sup>.

188. Existing systems already demonstrate UBS in practice: the UK's National Health Service, free public education systems, Norway's subsidized childcare, and lifeline tariffs for electricity and water all illustrate how universal access can be institutionalized.<sup>407</sup> Governance arrangements prioritize democratic accountability, subsidiarity, and co-production with communities, ensuring that services reflect local needs and are managed through transparent, participatory structures, including citizens' assemblies and local management boards.<sup>408</sup> Empirical evidence consistently demonstrates that well-being depends more on access to collective infrastructure than on income or GDP growth, and that basic needs can be met within ecological limits when provisioning systems are well-designed<sup>409</sup>. In line with this approach and within the framework of universal basic services, the Roadmap proposes:

189. **Universal access to education to provide quality learning opportunities to all (policy profile 3.1.)**<sup>410</sup>: Despite the firm anchoring of the right to education in international human rights law—from Article 26 of the Universal Declaration of Human Rights to Articles 13 and 14 of the International Covenant on Economic, Social and Cultural Rights—millions of children and adults worldwide remain excluded from quality learning opportunities. In low- and middle-income countries, attendance and school completion rates for children from the poorest 20% of households significantly lag behind those of the richest 20% with poor rural girls rarely

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<sup>402</sup> A/74/493.

<sup>403</sup> Milena Büchs, "Sustainable Welfare: How Do Universal Basic Income and Universal Basic Services Compare?" *Ecological Economics* 189 (2021): 107152, <https://doi.org/10.1016/j.ecolecon.2021.107152>.

<sup>404</sup> United Nations General Assembly, *Universal Declaration of Human Rights*, Articles 22–26, 10 December 1948; United Nations General Assembly, *International Covenant on Economic, Social and Cultural Rights*, Articles 2(1), 11, 12, 13, 16 December 1966.

<sup>405</sup> United Nations General Assembly, *International Covenant on Economic, Social and Cultural Rights*, Article 2(1), 16 December 1966, United Nations Treaty Series, vol. 993, p. 3.

<sup>406</sup> Anna Coote and Ian Gough, "Chapter 71: Universal Basic Services," in *Vocabulary for Sustainable Consumption and Lifestyles*, ed. Lewis Akenji et al. (London: Routledge, 2025), <https://doi.org/10.4324/9781003584056-77>; Anna Coote and Andrew Percy, *The Case for Universal Basic Services* (Cambridge: Polity Press, 2020).

<sup>407</sup> Anna Coote, "Towards a Sustainable Welfare State: The Role of Universal Basic Services," *Social Policy and Society* 21, no. 3 (2022): 473–483, <https://doi.org/10.1017/s1474746421000385>.

<sup>408</sup> Anna Coote and Ian Gough, "Chapter 71: Universal Basic Services," in *Vocabulary for Sustainable Consumption and Lifestyles*, ed. Lewis Akenji et al. (London: Routledge, 2025), <https://doi.org/10.4324/9781003584056-77>; Anna Coote and Andrew Percy, *The Case for Universal Basic Services* (Cambridge: Polity Press, 2020).

<sup>409</sup> Jefim Vogel, Julia K. Steinberger, Daniel W. O'Neill, William F. Lamb, and Jaya Krishnakumar, "Socio-Economic Conditions for Satisfying Human Needs at Low Energy Use: An International Analysis of Social Provisioning," *Global Environmental Change* 69 (2021): 102287; Julia K. Steinberger, William F. Lamb, and Marco Sakai, "Your Money or Your Life? The Carbon-Development Paradox," *Environmental Research Letters* 15, no. 4 (2020): 044016, <https://doi.org/10.1088/1748-9326/ab7461>.

<sup>410</sup> Policy profile prepared by Valentina Vannini, team of the UN Special Rapporteur, available at [www.neep-poverty.org](http://www.neep-poverty.org).

completing secondary school.<sup>411</sup> In response, this proposal to advance universal access to education seeks to close this gap by guaranteeing equitable, inclusive, and lifelong learning opportunities for all, treating education not as a market commodity but as a foundational public good provided according to need rather than ability to pay.<sup>412</sup> Implementation is organized along a life-course continuum, beginning with universal, publicly funded early childhood education and care, through tuition-free quality education at primary, secondary, and tertiary levels, to continued adult and vocational learning. Financing commitments including national allocations of at least 15–20% of public expenditure to education,<sup>413</sup> are complemented by social protection measures such as universal school meal programmes and child benefits, ensuring that poverty does not interrupt learning trajectories. Governments are the primary duty-bearers responsible for financing, regulation, and accountability.<sup>414</sup> Evidence from across regions demonstrates that these approaches work: in Kenya and Ghana, the abolition of primary school fees produced significant enrolment gains among low-income households; Brazil's Bolsa Familia program improved education participation while reducing child poverty; and school meal programmes implemented around the world have improved attendance and learning outcomes. Failing to guarantee universal access to quality education means accepting that life chances remain determined by birth, deepening intergenerational poverty and foreclosing the social transformation that the Roadmap identifies as central to eradicating poverty beyond growth.

**190. Universal access to nutritious food (policy profile 3.2)**<sup>415</sup>. Despite States' legal obligations under international human rights law, food insecurity remains a systemic and structural challenge: market mechanisms distribute food according to purchasing power rather than human need, leaving millions in chronic nutritional deprivation, particularly those facing intersecting disadvantages of gender, disability, displacement, or poverty.<sup>416</sup> In response, this proposal to guarantee Universal Access to Nutritious Food (UANF) operationalizes the right to adequate food, as affirmed under Article 11 of the International Covenant on Economic, Social and Cultural Rights and clarified in General Comment No. 12 of the Committee on Economic, Social and Cultural Rights, by translating it into concrete commitments across four mutually reinforcing policy pillars: direct public food provisioning through schools, hospitals, and community institutions; income and purchasing power support through universal food allowances and minimum income schemes; regulation of food markets and environments to curb harmful practices and ensure affordability; and promotion of sustainable, agroecological food production aligned with ecological limits<sup>417</sup>. Financing draws on a blended model combining progressive taxation, domestic resource mobilization, and international cooperation. Universal approaches already demonstrate their efficiency compared to targeted interventions: Finland's universal school meals programme<sup>418</sup> and India's Public Distribution System in the state of Odisha consistently outperforms means-tested models in reducing stigma, improving diet quality, and reaching the most vulnerable<sup>419</sup>; Brazil's Zero Hunger strategy and its national food and nutrition security system (SISAN) show how the right to food can be embedded in law while linking food access, nutrition outcomes, and rural livelihoods<sup>420</sup>; and Belgium's Social Security for Food pilots, such as La CLASS, demonstrate how universal

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<sup>411</sup> UNESCO, *Global Education Monitoring Report 2020: Inclusion and Education – All Means All* (Paris: UNESCO, 2020), <https://gem-report-2020.unesco.org>.

<sup>412</sup> Anna Coote and Ian Gough, "Chapter 71: Universal Basic Services," in *Vocabulary for Sustainable Consumption and Lifestyles*, ed. Lewis Akenji et al. (London: Routledge, 2025), <https://doi.org/10.4324/9781003584056-77>

<sup>413</sup> UNESCO, *Education 2030: Incheon Declaration and Framework for Action* (Paris: UNESCO, 2016), <https://unesdoc.unesco.org/ark:/48223/pf0000245656>; UNESCO, *Financing Education: Investing More, More Equitably and More Efficiently in Education* (Paris: UNESCO, n.d.), <https://www.unesco.org/en/education/financing>.

<sup>414</sup> Center for Economic and Social Rights et al., *The Abidjan Principles on the Right to Education* (New York: CESR, 2019), <https://www.abidjanprinciples.org>.

<sup>415</sup> Policy profile prepared by Valentina Vannini, team of the UN Special Rapporteur, available at [www.neep-poverty.org](http://www.neep-poverty.org).

<sup>416</sup> Committee on Economic, Social and Cultural Rights (CESCR), *General Comment No. 12: The Right to Adequate Food (Art. 11)*, E/C.12/1999/5; FAO, *The State of Food Security and Nutrition in the World 2024* (Rome: Food and Agriculture Organization of the United Nations, 2024).

<sup>417</sup> Special Rapporteur on the Right to Food, *Final Report: The Transformative Potential of the Right to Food*, A/HRC/25/57 (2014), <https://docs.un.org/en/A/HRC/25/57>; Olivier De Schutter, Tomaso Ferrado, and Jose Luis Viviero Pol, "Food as Commons: Towards a New Relationship between the Public, the Civic and the Private," in *Routledge Handbook of Food as a Commons* (Taylor & Francis, 2018), [https://library.oapen.org/bitstream/handle/20.500.12657/27499/9781351665520\\_oachapter24.pdf](https://library.oapen.org/bitstream/handle/20.500.12657/27499/9781351665520_oachapter24.pdf).

<sup>418</sup> FAO, *State of School Feeding Worldwide 2024* (Rome: Food and Agriculture Organization of the United Nations, 2024).

<sup>419</sup> Andaleeb Rahman, "Universal Food Security Program and Nutritional Intake: Evidence from the Hunger Prone KBK Districts in Odisha," *Food Policy* 63 (2016): 73–86.

<sup>420</sup> High Level Panel of Experts on Food Security and Nutrition (HLPE), *Food Security and Nutrition: Building a Global Narrative Towards 2030*, A Report by the High Level Panel of Experts on Food Security and Nutrition of the Committee on World Food Security (Rome: HLPE, 2020).

food budgets can be delivered with as little as 15% public funding, with 85% drawn from reorganized household food expenditure<sup>421</sup>.

191. **Universal health coverage (policy profile 3.3)**<sup>422</sup>. Despite the recognition of health as a fundamental human right in the Constitution of the World Health Organization<sup>423</sup>, Article 25 of the Universal Declaration of Human Rights, and Article 12 of the International Covenant on Economic, Social and Cultural Rights<sup>424</sup>, profound inequities in access to quality healthcare persist across and within countries: millions of households are pushed below the poverty line each year by catastrophic out-of-pocket medical costs, while the most marginalized populations bear a disproportionate burden of preventable illness and premature death.<sup>425</sup> In response, this proposal to advance universal health coverage seeks to ensure every person can access the full continuum of essential health services, from health promotion and disease prevention through treatment, rehabilitation, and palliative care, without suffering financial hardship, regardless of income, gender, age, ethnicity, disability, sexual orientation, migratory status, or geographic location.<sup>426</sup> <sup>427</sup> A compulsory, pooled public financing mechanism grounded in progressive taxation is central to this approach.<sup>428</sup> Yet coverage alone is insufficient: UHC must address the structural determinants of health including housing, nutrition, education, and environmental conditions that create the preconditions for health upstream of any clinical intervention. In the broader context of the Roadmap, UHC contributes to a multidimensional vision of human flourishing and dignity, as part of a transition toward a well-being economy. Mental health is explicitly recognized as an integral component, given the well-documented vicious cycles linking poverty, inequality, and poor mental health.<sup>429</sup> Evidence from Thailand, Rwanda, Kerala, Costa Rica, and Sri Lanka consistently demonstrates that progress toward UHC is feasible even under severe resource constraints: Thailand's introduction of UHC led to sharp declines in poverty caused by out-of-pocket costs, Rwanda doubled life expectancy through community-based health insurance, and Kerala achieved the lowest infant mortality in India despite decades of relative poverty.<sup>430</sup> In a world where the commodification of essential services has systematically exposed the poorest to financial ruin, guaranteeing health, and through it, the capacity to work, learn, and participate in society, as an enforceable right, rather than a market outcome, is both a moral imperative and a political precondition for poverty eradication.

192. **Universal access to housing (policy profile 3.4)**<sup>431</sup>: Across the world, housing systems have been gradually subject to financial logics and to growth imperatives, treating homes as assets for wealth accumulation rather than as places to live in security and dignity. The financialisation of the housing market has driven housing costs far beyond wage levels, generating widespread homelessness, forced evictions, overcrowding, and deepening spatial inequality — disproportionately affecting women, groups facing racial discrimination, indigenous peoples, migrants, and persons with disabilities.<sup>432</sup> For people living in poverty, inadequate housing is both a cause and a consequence of exclusion, making Universal Access to Adequate Housing central to the Roadmap.

193. This policy profile proposes a structural reorientation of housing systems away from financialisation and growth dependency, grounded in the right to adequate housing recognised under the International Covenant

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<sup>421</sup> CréaSSA, Submission, <https://www.ohchr.org/en/calls-for-input/2025/call-submissions-roadmap-eradicating-poverty-beyond-growth>.

<sup>422</sup> Policy profile prepared by Valentina Vannini, team of the UN Special Rapporteur, available at [www.necip-poverty.org](http://www.necip-poverty.org).

<sup>423</sup> World Health Organization, *Constitution of the World Health Organization* (Geneva: WHO, 1948), Art. 1.

<sup>424</sup> Committee on Economic, Social and Cultural Rights, *General Comment No. 14: The Right to the Highest Attainable Standard of Health*, E/C.12/2000/4 (2000).

<sup>425</sup> Ke Xu et al., "Household Catastrophic Health Expenditure: A Multicountry Analysis," *The Lancet* 362, no. 9378 (2003): 111–117; Margaret Whitehead, Göran Dahlgren, and Timothy Evans, "Equity and Health Sector Reforms: Can Low-Income Countries Escape the Medical Poverty Trap?" *The Lancet* 358, no. 9284 (2001): 833–836.

<sup>426</sup> World Health Organization, *Universal Health Coverage (UHC)* (Geneva: WHO, 2025), [https://www.who.int/news-room/fact-sheets/detail/universal-health-coverage-\(uhc\)](https://www.who.int/news-room/fact-sheets/detail/universal-health-coverage-(uhc)).

<sup>427</sup> Anna Coote, "Universal Basic Services and Sustainable Consumption," *Sustainability: Science, Practice and Policy* 17, no. 1 (2020): 32–46, <https://doi.org/10.1080/15487733.2020.1843854>

<sup>428</sup> Joseph Kutzin, "Anything but Simple: Why Universal Health Coverage Is Not Just about Health Insurance," *Bulletin of the World Health Organization* 90, no. 11 (2012): 867–868; World Health Organization, *The World Health Report 2010: Health Systems Financing — The Path to Universal Coverage* (Geneva: WHO, 2010).

<sup>429</sup> UN Special Rapporteur on Extreme Poverty and Human Rights, *The Burnout Economy: Poverty and Mental Health*, A/79/162, <https://docs.un.org/en/A/79/162>.

<sup>430</sup> World Bank and World Health Organization, *Tracking Universal Health Coverage: 2025 Global Monitoring Report* (Geneva: WHO, 2025); David B. Evans, Robert Marten, and Carissa Etienne, "Universal Health Coverage Is a Development Issue," *The Lancet* 380, no. 9845 (2012): 864–865.

<sup>431</sup> Policy profile prepared by Valentina Vannini, team of the UN Special Rapporteur, available at [www.necip-poverty.org](http://www.necip-poverty.org).

<sup>432</sup> Leilani Farha, *Report of the Special Rapporteur on Adequate Housing*, A/HRC/34/51 (Geneva: United Nations Human Rights Council, 2017).

on Economic, Social and Cultural Rights (Article 11) and authoritatively interpreted in General Comment No. 4 of the Committee on Economic, Social and Cultural Rights.<sup>433</sup> This requires a package of mutually reinforcing measures: the constitutional and legislative recognition of the right to adequate housing with justiciable protections; binding regulation of institutional investors, mortgage securitisation, and speculative acquisition; progressive land value and vacancy taxes; the expansion of non-market housing through public, cooperative, and community land trust models; and the decoupling of public housing finance from private financial markets.<sup>434</sup> Evidence from multiple contexts demonstrates the feasibility of rights-based housing systems. Vienna's large-scale social housing stock — covering nearly 60% of rental housing — has demonstrably stabilised rents and illustrated the market-stabilising role of strong public provision. Finland's Housing First strategy brought the country close to eradicating homelessness before recent reversals linked to a rightward shift in domestic politics, while Barcelona's Right to Housing Plan and community land trusts in Puerto Rico and Honduras further illustrate how rights-based governance can be operationalised at municipal level.<sup>435</sup>

**194. Universal water, sanitation, and hygiene services for all (policy profile 3.5)**<sup>436</sup>: This proposal responds to a global water, sanitation and hygiene (WASH) crisis rooted less in physical scarcity than in structural inequalities, weak governance and chronic underinvestment. Service delivery systems are often fragile, underfunded and poorly regulated, with high non-functionality, low efficiency and declining water quality. Despite progress, 2.1 billion people still lacked access to safely managed drinking water coverage in 2024, 1.7 billion people lacked basic hygiene facilities, and 42% remained unserved by safely managed sanitation services.<sup>437</sup> Yet, inadequate WASH is a leading cause of preventable disease and mortality, especially among children, while also imposing major economic losses, reinforcing poverty traps, exacerbating gender inequality and degrading ecosystems.<sup>438</sup> In response, this proposal advances a comprehensive, human rights-based governance framework centred on legal recognition of the rights to water and sanitation, combined with coordinated reforms across financing, regulation, service delivery, monitoring and planning. Key instruments include prioritizing public investment for underserved areas, strengthening independent regulation, promoting decentralized and participatory governance, ensuring affordability, and integrating climate resilience and ecosystem protection. Many of these instruments are already implemented in various contexts — such as constitutional recognition of water rights in several countries, or country wide programs for accelerated access to basic services— demonstrating that the approach is both practical and scalable when supported by political commitment and institutional capacity. Singapore, South Korea, Malaysia, and Thailand achieved impressive sanitation coverage in just a few decades, despite their low-income status when they began these reforms, signalling the possibility of driving this agenda anywhere if there is sufficient political will.<sup>439</sup> This proposal ensures that basic needs are met before economic uses of water.<sup>440</sup> It embeds principles of participation and accountability, giving citizens a greater role in decision-making. It expands fiscal space through more efficient and equitable allocation of resources, highlighting the

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<sup>433</sup> United Nations General Assembly, *International Covenant on Economic, Social and Cultural Rights*, Article 11, December 16, 1966, UN Treaty Series, vol. 993 ; Committee on Economic, Social and Cultural Rights, *General Comment No. 4: The Right to Adequate Housing (Art. 11(1))*, UN Doc. E/1992/23 (Geneva: United Nations, 1991) ; United Nations, *OHCHR Fact Sheet on the Right to Adequate Housing*, Fact Sheet No. 21, Rev. 1 (Geneva: United Nations, 2022), <https://www.ohchr.org/en/special-procedures/sr-housing/human-right-adequate-housing>.

<sup>434</sup> Leilani Farha, *Report of the Special Rapporteur on Adequate Housing: Guidelines for the Implementation of the Right to Adequate Housing*, A/HRC/43/43 (Geneva: United Nations Human Rights Council, 2019) ; Mariana Mazzucato and Leilani Farha, *The Right to Housing: A Mission-Oriented and Human Rights-Based Approach*, Working Paper 2023/01 (London: UCL Institute for Innovation and Public Purpose, May 2023), <https://www.ucl.ac.uk/bartlett/public-purpose/publications/2023/may/right-housing-mission-oriented-and-human-rights-based-approach>.

<sup>435</sup> Nicholas Pleace, *Housing First Guide Europe* (Brussels: Housing First Europe Hub, 2016); *Report of the Special Rapporteur on the right to adequate housing. Guidelines for the Implementation of the Right to Housing*, A/HRC/43/43 (2019).

<sup>436</sup> Policy profile prepared by Alejandro Jimenez (Head of WASH Governance Group at IVL Swedish Environmental Research institute) and Pedro Arrojo (Special Rapporteur on the human rights to safe drinking water and sanitation, available at [www.ncep-poverty.org](http://www.ncep-poverty.org)).

<sup>437</sup> WHO, & UNICEF (2025). *Progress on household drinking water, sanitation and hygiene 2000–2024: special focus on inequalities*.

<sup>438</sup> World Health Organization (2023) *Burden of disease attributable to unsafe drinking-water, sanitation and hygiene, 2019 update*. WHO, Geneva, <[www.who.int/publications/i/item/9789240075610](http://www.who.int/publications/i/item/9789240075610)>; Special Rapporteur to Human Rights to Water and Sanitation, (2020). [https://docs.un.org/en/A/HRC/45/10/progressive\\_realization\\_of\\_the\\_human\\_rights\\_to\\_water\\_and\\_sanitation](https://docs.un.org/en/A/HRC/45/10/progressive_realization_of_the_human_rights_to_water_and_sanitation).

<sup>439</sup> Northover et al. (2015). *Achieving total sanitation and hygiene coverage within a generation – lessons from East Asia*. WaterAid.

<sup>440</sup> Special Rapporteur to Human Rights to Water and Sanitation, (2025). *Democratic water governance under a human rights-based approach*. <https://docs.un.org/en/A/80/117>

high returns of WASH investments. By promoting sustainable water use, pollution control and ecosystem restoration, it reduces ecological pressure and supports long-term resilience. Ultimately, it unlocks substantial health, economic and social benefits, including reduced mortality, increased productivity and enhanced gender equality.

**195. Universal access to clean energy (policy profile 3.6.)<sup>441</sup>:** This proposal addresses the structural crisis of energy access, where 1.18 billion people live in energy poverty, and over 2 billion lack access to clean cooking services.<sup>442</sup> The problem is rooted in ageing infrastructure, high tariffs, and a cost of capital three to four times higher than in advanced economies due to perceived investment risks.<sup>443</sup> The stakes are immense: the lack of electricity hinders education and life-saving healthcare, while traditional cooking methods cause 3.7 million annual deaths from indoor air pollution, disproportionately affecting women and children<sup>444</sup>. To resolve these issues, the proposal advocates for several practical policy instruments, including (1) de-risking measures: using blended finance and multilateral guarantees to attract private capital, successfully demonstrated by Nuru in the Democratic Republic of the Congo;<sup>445</sup> (2) targeted subsidies: focusing on connection fees rather than consumption to support low-income households, as seen in Kenya's Last Mile Connectivity Project;<sup>446</sup> (3) far-sighted energy planning: utilising geospatial tools to identify the best trade-off between the most efficient energy mix, in terms of costs, and the one that ensures affordable, reliable and qualitative connections;<sup>447</sup> innovative business models: implementing "Pay-as-you-go" (PAYG) and "Energy-as-a-service" (EaaS) models.<sup>448</sup> This proposal can unlock socio-economic development by boosting productivity and income while redistributing time; women gain hours previously spent on domestic labour and fuel collection. It shifts the paradigm from centralised, fossil-fuel-dependent grids toward decentralised, local renewable sources like solar mini-grids and small hydropower. It aligns with eradicating poverty beyond growth by expanding fiscal space through innovative funding, such as mineral export taxes or carbon taxes, to finance the transition. It reduces ecological pressure by prioritising renewables and redistributing power through mandatory community participation and the protection of communities' land rights. Ultimately, it treats energy access as a human right, enabling governments to meet essential needs such as health and safety, independent of traditional GDP growth metrics.

**196. Affordable and accessible public transportation (policy profile 3.7)<sup>449</sup>:** This proposal addresses transport poverty — a major, and under-recognised, driver of reduced economic and social participation in low- and middle-income countries (LMICs), which most acutely affects people living on or below the poverty line, and disproportionately women, children, older people, persons with disabilities, and residents of informal settlements and peri-urban peripheries.<sup>450</sup> Building on the four-dimensional

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<sup>441</sup> Policy profile prepared by Ange Nkonko Kibelo Martin's, Doctoral researcher at UNIL, available at [www.neep-poverty.org](http://www.neep-poverty.org).

<sup>442</sup> Brian Min et al., "Lost in the dark: A survey of energy poverty from space," *Joule* 8, n° 7 (2024): 1982-98, <https://doi.org/10.1016/j.joule.2024.05.001>; IEA, "A Vision for Clean Cooking Access for All," *Access for All*, 2023; IEA, *World Energy Outlook 2024*, 2024.

<sup>443</sup> IEA, "Financing Electricity Access in Africa – Analysis," IEA, 20 October 2025, <https://www.iea.org/reports/financing-electricity-access-in-africa>.

<sup>444</sup> Robert Bailis et al., "Mortality and Greenhouse Gas Impacts of Biomass and Petroleum Energy Futures in Africa," *Science* 308, n° 5718 (2005): 98-103, <https://doi.org/10.1126/science.1106881>.

<sup>445</sup> David Matthäus et Michael Mehling, "De-risking Renewable Energy Investments in Developing Countries: A Multilateral Guarantee Mechanism," *Joule* 4, n° 12 (2020): 2627-45, <https://doi.org/10.1016/j.joule.2020.10.011>; ESMAP, "Renewable Energy Auctions: Design for Risk Allocation | ESMAP," 2026, <https://www.esmap.org/Renewable-Energy-Auctions?deliveryName=DM275185>.

<sup>446</sup> IEA, "Financing Electricity Access in Africa"; The Abdul Latif Jameel Poverty Action Lab (J-PAL), "The Impact of Subsidies on the Demand for Electrification in Rural Kenya," <https://www.povertyactionlab.org/evaluation/impact-subsidies-demand-electrification-rural-kenya>.

<sup>447</sup> Anteneh G. Dagnachew et al., "Energy Planning in Sub-Saharan African Countries Needs to Explicitly Consider Productive Uses of Electricity," *Scientific Reports* 13, n° 1 (2023): 1, <https://doi.org/10.1038/s41598-023-40021-y>; Dimitrios Mentis et al., "Lighting the World: The First Application of an Open Source, Spatial Electrification Tool (OnSSET) on Sub-Saharan Africa," *Environmental Research Letters* 12, n° 8 (2017): 085003, <https://doi.org/10.1088/1748-9326/aa7b29>; IEA, "Kenya's Energy Sector Is Making Strides toward Universal Electricity Access, Clean Cooking Solutions and Renewable Energy Development," April 14, 2025, <https://www.iea.org/news/kenyas-energy-sector-is-making-strides-toward-universal-electricity-access-clean-cooking-solutions-and-renewable-energy-development>.

<sup>448</sup> SolarAid, "Energy-as-a-Service," accessed February 28, 2026, <https://solar-aid.org/bright-solutions/our-programmes/light-a-village/>

<sup>449</sup> Policy profile prepared by Karen Lucas, Professor of Human Geography and Director of Manchester Urban Institute, Manchester University and director of INTALInC, available at [www.neep-poverty.org](http://www.neep-poverty.org).

<sup>450</sup> Lucas, K. (2011) 'Making the connections between transport disadvantage and the social exclusion of low-income populations in the Tshwane Region of South Africa' *Journal of Transport Geography* 19:6: 1320-1334.

characterisation of transport poverty — availability, affordability, connectivity and acceptability —<sup>451</sup> it calls for the development of reliable, affordable, accessible and safe public transport systems in LMIC towns and cities, in line with SDG 11.2,<sup>452</sup> complemented by planning measures to contain urban sprawl, slum-uplift programmes integrating transit access, vehicle-restraint measures on urban highways, and radically improved walking environments. The operational core is an eight-step programme articulating the roles of international, national and local authorities: raising awareness of transport poverty and embedding a clear mandate and targets within SDG 11.2, drawing on emerging recognition at EU level and in development-bank guidance; developing standardised indicators and open-source accessibility tools to measure country-level progress; providing training and multi-modal planning frameworks for local planners and operators, institutionalising participatory transport planning with affected communities — including informal and slum settlements — and supporting community-based transport consumer associations and citizen audits to strengthen budget accountability.<sup>453</sup> The proposal addresses the chronic shortfall of finance for operating costs and fare subsidies, taking into account that multilateral lending largely covers only capital costs and that concessionary fares, while the most targeted tool for transport-poor users are expensive. It does so by recommending hypothecated complementary revenues (congestion charges, road-usage and parking fees, environmental taxes, land-value capture) and a reorientation of development banks to include operating-cost subsidies in their financing envelopes, while tackling gender-based violence and safety concerns that shape perceived accessibility, notably for low-income women workers. Anchored in participatory governance and targeted at LMIC contexts, the proposal repositions public transport as a rights-based public service central to eradicating poverty beyond growth.

197. **Universal digital connectivity and access (policy profile 3.8)**<sup>454</sup>: This proposal addresses a structural digital divide driven by unequal infrastructure, affordability constraints, and limited digital capabilities. Although 68% of the global population was online in 2024, 2.6 billion people remain excluded, with only 27% connectivity in low-income countries.<sup>455</sup> This disparity reflects entrenched socio-economic inequalities, but its correction can lift many out of poverty as the world moves more towards a digital era. Empirical evidence shows that connectivity can raise incomes among marginalized populations.<sup>456</sup> However, where access is unaffordable or unsupported, digitalization may deepen inequality rather than reduce poverty.

198. The proposal adopts a rights-based approach that treats internet access as essential public infrastructure. It combines public provision in underserved regions, regulated market competition in viable areas, and hybrid public-private partnerships (PPPs) with open-access infrastructure.<sup>457</sup> These are reinforced through affordability regulations and investments in digital literacy and device access, among others. For example, India's BharatNet expanded rural connectivity through public investment.<sup>458</sup> Rwanda implemented wholesale PPP model to extend nationwide 4G coverage.<sup>459</sup> This proposal reframes internet access from a private commodity to a public good. It redistributes opportunities by lowering barriers to education, finance, and markets, particularly for marginalized populations. It also reshapes governance by embedding regulatory oversight, open-access systems, and universal service obligations. By integrating affordability, gender equity,

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<sup>451</sup> Cluudius, J., Noka, V., Unger, N., Delfosse, L., Dolinga, T., Schumacher, K., Suta, C.-M., Lechtenfeld, R., Vornicu, A., Sinea, A., Serarols, A., Garcia, M., Giardina, F., Lucas, K., Radzuan, H. S. M., Bouzarovski, S., Krawiec, K., Chrzanowski, P. & Ruciński, K., 1 (2024) *Transport poverty : definitions, indicators and mitigation strategies* Brussels: European Commission [https://employment-social-affairs.ec.europa.eu/document/download/4c180544-b1a1-455b-93df-d2b70f536596\\_en?filename=KE-01-24-003-EN-N.pdf](https://employment-social-affairs.ec.europa.eu/document/download/4c180544-b1a1-455b-93df-d2b70f536596_en?filename=KE-01-24-003-EN-N.pdf).

<sup>452</sup> UN SDG 11.2 [https://sdgs.un.org/goals/goal11#targets\\_and\\_indicators](https://sdgs.un.org/goals/goal11#targets_and_indicators).

<sup>453</sup> Based on Eight Steps to Creating Walkable Cities, Workshop with city officials in Nairobi - delivered by Walk 21, the International Network for Transport and Mobility in Low Income Communities (INTALInC) and University of Nairobi 9-11<sup>th</sup> April, 2019. <https://intalinc.org/wp-content/uploads/2021/03/nairobi-workshop-notes210419.pdf>

<sup>454</sup> Policy profile prepared by Additiya Mukherjee, independent lawyer, in collaboration with the "REAL - A Post Growth Deal" project, available at [www.ncep-poverty.org](http://www.ncep-poverty.org).

<sup>455</sup> International Telecommunication Union. 2024. "Internet Use Continues to Grow, but Universality Remains Elusive, Especially in Low-Income Regions." Facts and Figures 2024. November 10, 2024. <https://www.itu.int/itu-d/reports/statistics/2024/11/10/ff24-internet-use/>.

<sup>456</sup> Huang, W., S. Ding, X. Song, S. Gao, and Y. Liu. 2023. "A Study on the Long-Term Effects and Mechanisms of Internet Information Behavior on Poverty Alleviation among Smallholder Farmers: Evidence from China." *Heliyon* 9 (9): e19174. <https://doi.org/10.1016/j.heliyon.2023.e19174>.

<sup>457</sup> Yusuf Adebayo, "Public-Private Partnerships for Rural Broadband Expansion," June 13, 2025, ResearchGate, accessed February 24, 2026, [https://www.researchgate.net/publication/392661390\\_Public-Private\\_Partnerships\\_for\\_Rural\\_Broadband\\_Expansion](https://www.researchgate.net/publication/392661390_Public-Private_Partnerships_for_Rural_Broadband_Expansion).

<sup>458</sup> Universal Service Obligation Fund (USOF), "BharatNet Project," n.d., <https://usof.gov.in/en/bharatnet-project> (accessed March 31, 2025).

<sup>459</sup> KT Rwanda Networks Ltd, "About Us," KT Rwanda Networks, accessed February 19, 2026, <https://www.ktrn.rw/about>.

and digital literacy, the policy facilitates meaningful connectivity rather than nominal access. At the core, this policy redistributes power by democratizing access to information and economic participation.

## B. Universal social protection

199. **Universal social protection (policy profile 3.9.)**<sup>460</sup> is a precondition for eradicating poverty and realizing human rights, beyond growth imperatives.<sup>461</sup> Access to social protection ensures that individuals can meet their basic needs and maintain a minimum standard of living throughout their life course, whether faced with idiosyncratic social risks or large-scale crises.<sup>462</sup> However, even today, 3.8 billion people survive without any social protection coverage and an even larger number remains inadequately protected.<sup>463</sup> This has raised alarm bells, especially in an era of demographic shifts, labour market transformations, and climate crises that have intensified cycles of risk and shock. While countries have made some progress in building up national social protection systems and expanding coverage, in line with their national policy and legal frameworks, as well as their commitments under international human rights law and the SDGs, yet efforts to increase coverage by at least 2 percentage points every year remains to be achieved.<sup>464</sup>

200. The Roadmap's proposals for universal social coverage, developed in tandem with contributions from the ILO,<sup>465</sup> aim to **shift the dominant policy paradigm** in four ways:

- (a) To engender a shift in focus from poverty alleviation to poverty prevention. Rather than intervening only after people fall into poverty, universal social protection guarantees income security and access to health care across the life course, thereby reducing vulnerability and preventing poverty from occurring in the first place.
- (b) Build a focus on rights-based institutionalized solutions through national social protection systems based on principles of solidarity, sustainable and equitable financing, good governance, and social dialogue. This ensures that access to basic income security and health care is guaranteed as a matter of right, rather than being contingent on economic performance.
- (c) Pivot from fragmented, residual and narrowly targeted “safety nets” insufficient for addressing widespread vulnerability to rights-based universal social protection systems that are entitlements with the ability to provide comprehensive and adequate protection for all, including those currently excluded.
- (d) Recognize social protection policy not as a residual policy area limited to ‘mopping up’ the fallouts of economic policy, but as an essential social infrastructure working hand in hand with other economic and social policies, including employment and labour protection, formalization, fiscal and care policies, as well as investment in essential services.

201. In line with these objectives, and guided by the ILO Social Security (Minimum Standards) Convention, 1952 (No.102) and the Social Protection Floors Recommendation, 2012 (No. 202), the Roadmap calls in particular for:

202. **Minimum income guarantees (policy profile 3.10.)**<sup>466</sup>: Minimum income guarantees aim to ensure that no individual falls below a socially defined income floor, thereby preventing extreme deprivation and reducing insecurity across the life course. In many countries, existing social assistance schemes are fragmented, heavily means-tested and increasingly conditional upon willingness-to-work requirements, and set at levels below poverty thresholds, leaving significant gaps in both coverage and adequacy. Evidence shows that even where such schemes exist, non-take-up rates frequently exceed 30–50 per cent and can reach far higher levels,

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<sup>460</sup> Policy profile prepared by Christina Behrendt, Head of the Social Policy Unit, Social Protection Department, ILO, available at [www.neep-poverty.org](http://www.neep-poverty.org).

<sup>461</sup> ILO. [Universal Social Protection: A Precondition for Accelerating Social Development](#) (Geneva, International Labour Organization, 2025).

<sup>462</sup> ILO [World Social Protection Report 2024-26: Universal Social Protection for Climate Action and a Just Transition](#) (Geneva, International Labour Organization, 2024); WHO. [World Report on Social Determinants of Health Equity](#) (Geneva: World Health Organization, 2025).

<sup>463</sup> [Resolution concerning the second recurrent discussion on social protection \(social security\)](#) adopted by the International Labour Conference in 2021; Sustainable Development Goals (USP2030)'s [Call to Action “Together to Achieve Universal Social Protection by 2030”](#) of 2019.

<sup>464</sup> OHCHR and ILO. [Right to Social Security](#) (Fact Sheet No. 39) (Geneva: Office of the UN High Commissioner on Human Rights, 2025); ILO [World Social Protection Report 2024-26: Universal Social Protection for Climate Action and a Just Transition](#) (Geneva, International Labour Organization, 2024).

<sup>465</sup> Behrendt et al, ILO, « Policy Profile : Universal Social Protections », *Roadmap for Eradicating Poverty Beyond Growth*.

<sup>466</sup> Policy profile forthcoming, available at [www.neep-poverty.org](http://www.neep-poverty.org).

meaning that a large proportion of eligible individuals never receive the support to which they are legally entitled.<sup>467</sup> Complex eligibility rules, intrusive documentation requirements, digital barriers, stigma, and distrust of public institutions prevent effective access. Non-take-up however is not an individual failure: it is a design flaw that undermines the right to social security and weakens the poverty-reduction impact of public spending.

203. The policy proposal consists of establishing a legally enforceable minimum income floor, ideally linked to relative poverty lines or reference budgets, and ensuring access through simple, dignified, and accessible procedures. In high-income countries, this requires consolidating fragmented assistance schemes into a coherent rights-based framework, indexing benefits to the cost of living, and introducing automatic stabilisers that expand during downturns. Particular attention must be given to reducing non-take-up through proactive outreach, simplification of application procedures, accessible appeals mechanisms, and where appropriate, carefully designed automation of benefits that does not exclude those lacking formal registration or digital access. In middle- and lower-income countries, priority may be given to expanding basic income floors through tax-financed transfers and progressively integrating informal workers and excluded groups. Across contexts, excessive conditionality and punitive compliance mechanisms sho

204. Minimum income guarantees serve as a foundational security mechanism that delinks survival from continuous labour market attachment or aggregate economic expansion. By reducing non-take-up and ensuring effective coverage, they transform social protection from a nominal entitlement on paper into a real and accessible right in practice. They reduce material deprivation directly while strengthening individuals' capacity to engage in education, care, community participation, and ecological transition activities. Moreover, by restoring trust in public institutions and treating income support as a right rather than charity, they reinforce social cohesion and democratic legitimacy. When combined with universal basic services and inclusive labour and care policies, minimum income guarantees form part of a broader architecture that shifts welfare systems from compensating market failure toward guaranteeing essential needs and human dignity.

205. **Universal childcare benefits (policy profile 3.11.)**<sup>468</sup>: Universal Childcare Benefits (UCB) are a policy instrument that directly and explicitly aims to support children, typically via their primary care providers, who are the direct recipients of a cash transfer paid on a regular basis.<sup>469</sup> UCBs have been proposed and adopted in different contexts, recognizing that (a) childcare responsibilities should be shared collectively, rather than falling primarily on parents / carers / private providers, and that (b) every child is entitled to a fair start in life, independently of their socioeconomic background and context at birth. UCBs are a cash transfer paid directly to households with children on a regular basis. They are paid to all households with children, without being means tested or otherwise targeted at particular households. They differ from other types of transfer in that they are paid regularly over time. Currently, 47 countries and territories, out of the 185 countries for which information is available, provide UCBs or quasi-UCBs.<sup>470</sup>

206. UCBs promise benefits and potential across two key dimensions of relevance here: (a) individual life chances and society-wide inequality: support to children's outcomes in the short, medium and long-term, promoting and guaranteeing individual life chances and containing or reducing wider social inequalities; (b) political economy and fiscal space: support and expansion via the strengthening of State-citizen relations and social cohesion and public support and policy sustainability.

207. On the first point, from an investment and human capital accumulation perspective, supporting child development and childcare from birth or even before birth, has been advocated by policy analysts and makers from an economic efficiency and productivity perspective.<sup>471</sup> A growing body of evidence highlights how such

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<sup>467</sup> Non-take-up of rights in the context of social protection, Report submitted by the Special Rapporteur on extreme poverty and human rights to the 50th session of the Human Rights Council, A/HRC/50/38 (2022).

<sup>468</sup> Policy profile prepared by Francesca Bastaglia, Principal Research Fellow, ODI Global, available at [www.ncep-poverty.org](http://www.ncep-poverty.org).

<sup>469</sup> A full UCB is a cash payment or tax transfer made on a regular basis to children, independently of their socioeconomic or other characteristics. While UCB eligibility requirements may vary depending on precise age restrictions and residence or citizenship restrictions, the basic common properties of a UCB is that it is a *cash transfer, universal* to the population of children, *unconditional* and *paid on a regular basis*. Cash transfers to children/families with children depart from this 'full UCB' scheme when they include elements of targeting other than age and residence/ citizenship; when they include conditionalities in the form of behavioural requirements that children or their families must comply with to fulfil eligibility regulations; and/or when they are paid on a one-off basis or on a basis other than a regular monthly, quarterly or annual basis.

<sup>470</sup> ILO, UNICEF, Learning for Wellbeing Institute (2024) [The promise of universal child benefits: The foundational policy for economic and social development](#), Social Protection Spotlight, ILO Brief.

<sup>471</sup> Heckman, J. and Masterov, D. V. (2007) *The Productivity Argument for Investing in Young Children*. Lecture given as the T.W. Schultz Award Lecture at the Allied Social Sciences Association annual meeting, Chicago, January 5-7, 2007.

cash transfers are associated with positive incomes across a range of outcomes, with individual- and societal-level benefits (e.g. ODI and UNICEF, 2020).

208. Like other universal policy measures, compared with means tested, or otherwise targeted, and / or conditional transfers, UCBs hold potential in terms of strengthening State-citizen relations and public support and policy sustainability with important political economy and public finance implications. Universal social protection and fiscal systems are associated with low levels of inequality, high levels of trust in government, and social cohesion. In terms of public support and policy sustainability, universal programmes typically command broader public support than narrowly targeted or conditional measures, including during economic downturns, and are more likely to secure and maintain higher budgets for transfer programmes, than narrowly means-tested or targeted and conditional schemes. Benefits aiming to reach and support children generally receive comparably high levels of public support (alongside benefits to older persons and people with disabilities-population groups that face difficulties in securing a regular income). For all the reasons above, theory and practice underscore how UCBs have (potential) beneficial implications for the fiscal space and policy impact.<sup>472</sup>

209. **Universal basic income (policy profile 3.12.)**<sup>473</sup>: Sufficiency-level basic income offers the potential of eliminating poverty<sup>474</sup> and guaranteeing access to necessary resources.<sup>475</sup> Providing such a foundational level of resources to all is expected to generate multiple beneficial feedback loops by alleviating the negative impacts of poverty-derived social ills. These include impacts on public health, since basic income holds the potential to reduce poverty-dependent ill-health<sup>476</sup> and, in the long-run, generate cost savings for the public purse by reducing aggregate health expenditure.<sup>477</sup> In contrast to mainstream ‘welfare’ policy, universal basic income can enhance recipient dignity and well-being by reducing the stress and stigma associated with poverty and targeted or conditional benefits.<sup>478</sup> Further, a substantive body of work suggests that basic income stands to enable investments in human capital by removing financial barriers to (further) education<sup>479</sup>, whilst also facilitating upgrades in fixed capital in the form of people’s housing or productive assets. With regards to work, basic income offers the potential to promote ‘real freedom’ in the labour market by giving people meaningful choice over whether or not to accept a job and space to collectively organise around labour improvements,<sup>480</sup> which in turn may reduce exploitation of workers.<sup>481</sup> Beyond this, perhaps the most transformative claim associated with basic income is that it could address inequality, so long as it is funded through progressive taxation or measures such as those outlined in the Special Rapporteur’s proposals on financing global social protection.<sup>482</sup> Basic income funded in this way could meaningfully address long-

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<sup>472</sup> ODI and UNICEF (2020) [Universal Child Benefits: Policy issues and options](#), ODI-UNICEF Report, London: ODI and New York: UNICEF.

<sup>473</sup> Policy profile prepared by Diana Bashur (UN Liaison, BIEN), Patrick Brown (Executive Director, Equal Right); Neil Howard (Associate Professor & Director, UBI Bath, University of Bath), Vibhor Mathur (Lecturer, University of Bath), and Nick Langridge (Lecturer, University of Bath), available at [www.neep-poverty.org](http://www.neep-poverty.org).

<sup>474</sup> Van Parijs, P. and Vanderborgt, Y. (2017). *Basic Income: A Radical Proposal For A Free Society And A Sane Economy*, Harvard: HUP.

<sup>475</sup> Tilly, C., (2017). Poverty and the Politics of Exclusion, in Castañeda, E., & Schneider, C. (Eds.). *Collective Violence, Contentious Politics, and Social Change: A Charles Tilly Reader* (1st ed.). NY: Routledge, 249-263.

<sup>476</sup> Johnson, M., Johnson, E., Pickett, K. (2023). The Health Case for Basic Income. In: Torry, M. (eds) *The Palgrave International Handbook of Basic Income. Exploring the Basic Income Guarantee*. Palgrave Macmillan, Cham. [https://doi.org/10.1007/978-3-031-41001-7\\_6](https://doi.org/10.1007/978-3-031-41001-7_6).

<sup>477</sup> Reed, H. R., Johnson, M. T., Lansley, S., Johnson, E. A., Stark, G., & Pickett, K. E. (2023). Universal basic income is affordable and feasible: Evidence from UK economic microsimulation modelling. *Journal of Poverty & Social Justice*, 31(1), 146–162.

<sup>478</sup> Standing, G. (2002), *Beyond the New Paternalism: Basic Security as Equality*. London New York: Verso; West, S., Castro, A. and Doraiswamy, P.M. (2023). ‘Recurring cash transfers to enhance the mental wellbeing of Americans’. *Nat. Mental Health* 1, 148–150; Torry, M. (2024). *Unconditional: Towards Unconditionality In Social Policy*. Edward Elgar Publishing; Mathur, V. and Howard, N. (2026) ‘Improving, not Leaving’: Exploring Exit and Voice in Labour in a UBI Pilot in Slums in Urban India’. *Socio-Economic Review*.

<sup>479</sup> See for instance Weeks, K. (2011), *The Problem with Work: Feminism, Marxism, Antiwork Politics and Postwork Imaginaries*, Durham and London: Duke University Press.

<sup>480</sup> Van Parijs, P. (1997), *Real Freedom For All: What (If Anything) Can Justify Capitalism?*, Oxford: Clarendon Press; Howard, N. and Mathur, V. (2025). "Basic Income, Labour Power, and the Exit Option – An Empirical Examination" *Basic Income Studies*. <https://doi.org/10.1515/bis-2025-0007>.

<sup>481</sup> Casassas, D. (2024), *Unconditional Freedom: Universal Basic Income and Social Power*, London: Pluto Press.

Davala, S., Jhabvala, R., Kapoor Mehta, S. & Standing, G., (2015). *Basic Income: A Transformative Policy for India*. London, New Delhi, New York, Sydney: Bloomsbury Academic.

<sup>482</sup> De Schutter, O. (2025), *Financing Social Protection Floors: Contribution To The Fourth International Conference On Financing For Development (Ffd4)*, Available at: [https://www.srpoverty.org/wp-content/uploads/2025/02/Financing-social-protection-floors\\_Olivier-De-Schutter\\_07-Feb-25.pdf](https://www.srpoverty.org/wp-content/uploads/2025/02/Financing-social-protection-floors_Olivier-De-Schutter_07-Feb-25.pdf). See also The persistence of poverty: how real equality can

standing inequalities that operate along the lines of race,<sup>483</sup> gender,<sup>484</sup> wealth,<sup>485</sup> and political participation,<sup>486</sup> whilst also addressing the contemporary rise of Far Right anti-democratic forces that trade on economic precarity.<sup>487</sup> Importantly, universal basic income guarantees should not come at the cost of public provisioning of universal basic services, and this proposal must be read in tandem with the universal basic service provisions proposed in this chapter.

210. Taken together, these proposals ensure that basic needs are met through institutional guarantees rather than the drive for economic expansion that may one day trickle down to everyone.

#### **D. A politics of possibility: from formal entitlements to dignified lives for all**

211. The policies assembled under this pillar share a common thread in that they provide expression to obligations that governments have long accepted in international law but rarely honored in practice. The evidence is clear that when governments abolish school fee, increase budgetary allocations for public universities, invest in public water systems, and build affordable housing, the impacts are transformative: mortality falls, children learn, families escape catastrophic health costs, workers gain bargaining power, and communities become more cohesive and capable of participating in civic life.

212. Universal basic services and robust social protection thus are not burdens on an otherwise productive economy, they form the basis of the economy — the collective infrastructure through which societies reproduce themselves, care for their members, and generate the conditions under which people can genuinely flourish.

213. Financing this agenda too is not beyond reach. A combination of progressive taxation, wealth levies, the elimination of regressive fossil fuel subsidies, and strengthened international solidarity mechanisms in line with Article 2(1) of the International Covenant of Economic, Social, and Cultural Rights, including debt relief, a global fund for social protection, and reparatory transfers to countries bearing the heaviest burden of historical extraction and climate vulnerability, can unlock the fiscal space required to finance. What we have lacked so far, that the Roadmap attempts to remedy, is the political architecture to redirect investments toward human need rather than private accumulation.

214. Thus, at its core, this remains a question of who the economy is organized to serve, and of our ability to envision and build a world in which no child goes to school hungry, no family is bankrupted by illness, no person sleeps without shelter, and no worker is compelled to accept exploitation for want of alternatives. Universal basic income, minimum income guarantees, universal childcare, and the full architecture of social protection outlined here together constitute what a genuinely emancipatory floor would look like — one that gives people not merely survival, but the freedom to refuse indignity, to invest in their own capacities, to care for others, and to participate fully in the life of their communities.

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break the vicious cycles. Report of the Special Rapporteur on extreme poverty and human rights, A/76/150 (2021); and Ortiz, I., Behrendt, C., Acuña-Ulate, A., & Anh, N. Q. (2018), *Universal Basic Income Proposals in Light of ILO Standards: Key Issues and Global Costing*, Geneva: ILO.

<sup>483</sup> Bhattacharya, J. (2019). *Exploring Basic Income through a Race and Gender Justice Lens*. Roosevelt Institute.

<sup>484</sup> Pateman, C. (2004), 'Democratizing Citizenship: Some Advantages of a Basic Income', *Politics & Society*, 32(1): 89-105; Robeyns I. (2008), 'Introduction: Revisiting the Feminism and Basic Income Debate', *Basic Income Studies*, 3(3): 1-6; Weeks, K. (2011), *The Problem with Work: Feminism, Marxism, Antiwork Politics and Postwork Imaginaries*, Durham and London: Duke University Press.

Howard, N. and Mathur, V. (2025). "Basic Income, Labour Power, and the Exit Option – An Empirical Examination" *Basic Income Studies*. <https://doi.org/10.1515/bis-2025-0007>

<sup>485</sup> Wilkinson, R., & Pickett, K. (2010). *The spirit level. Why Equality Makes Stronger Societies*, London: Bloomsbury; Atkinson, A. B. (2015). *Inequality: What can be done?*, Cambridge, MA: Harvard University Press.

<sup>486</sup> Wright, E. O. (2010), *Envisioning Real Utopias*, London: Verso.

<sup>487</sup> Far-right populism and the future of social protection. Report of the Special Rapporteur on extreme poverty and human rights, Olivier De Schutter, A/80/138 (2025),.

## Pillar 4: Ecological Justice

### A. Who is responsible for the ecological crisis?

215. As the Special Rapporteur warned in earlier reports, the record-breaking droughts, floods, wildfires, storms, and heatwaves that we have been witnessing, most acutely affect low-income countries and households.<sup>488</sup> The Intergovernmental Panel on Climate Change noted that low- and middle-income countries face 15 times higher mortality rates as a result of these disasters.<sup>489</sup> Beyond these highly visible manifestations of climate breakdown, the direct impacts of ecological distress are being felt through reductions in agricultural productivity, increases in food prices, loss of outdoor work productivity due to extreme temperatures, and worsening health outcomes through the spread of diseases such as malaria, diarrhoea, and child stunting, that are projected to push up to 132 million additional people into poverty by 2030.<sup>490</sup>

216. This ecological breakdown is disproportionately driven by the actions of the wealthiest populations and powerful economic actors in the Global North that were responsible for almost 80% of global carbon emissions from 1850-2011 and to whom 92% of excess emissions in the world can be collectively attributed.<sup>491</sup> In 2019 alone, the richest 1% were responsible for 16% of global carbon emissions, equivalent to those of the poorest 66%.<sup>492</sup> In contrast, most Global South countries remain well within their share of the safe carbon budget, although emissions in countries like China and India have accelerated.<sup>493</sup> Even then, the territorial per capita emissions in countries like the United States and Australia remain eight times higher than those in low and middle-income countries like India.<sup>494</sup>

217. In addition, existing supply chains and investment regimes serve the consumption needs of the wealthy at the expense of ecological harm for low- and middle-income regions – a dynamic that is discussed in greater detail in pillar 5 of the Roadmap. For example, under requirements to reduce carbon emissions, many high-income countries have shifted more carbon-intensive production to low and middle-income countries, effectively outsourcing their emissions while retaining the benefits of consumption via imports.

218. At the heart of this ecological crisis lies the pursuit of endless growth. In its December 2024 report, prepared by 101 experts from 42 countries upon review of 7000 sources of evidence over three years, the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services identified the prioritization of short-term material gains as one of the three underlying structural causes of biodiversity loss and nature's decline.<sup>495</sup> Prevalent economic growth models have been organised around extraction and domination of the natural world, even as GDP figures have failed to account for the “free gifts” obtained from common lands, forests, rivers, and oceans, upon which economic activity ultimately depends.<sup>496</sup>

### B. Building a global agenda for ecological justice beyond extractive growth

219. The Roadmap diagnoses the root causes of ecological degradation embedded in our economic systems – including overconsumption by high-income groups, extractive models of production, unequal control over land and resources, and the externalisation of environmental costs onto vulnerable communities and future generations – and identifies policy interventions that can shift the organisation of our societies and economies

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<sup>488</sup> *Weathering the storm: poverty, climate change and social protection*, Report of the Special Rapporteur on extreme poverty and human rights, Olivier De Schutter, A/HRC/59/51 (2025).

<sup>489</sup> Intergovernmental Panel on Climate Change (IPCC), “Statement,” 2022, <https://www.ipcc.ch/topic/statement/>.

<sup>490</sup> World Bank Group, *Poverty and Shared Prosperity 2020: Reversals of Fortune* (2020).

<sup>491</sup> D. Das, J. Ghosh and S. Chakraborty, ‘Climate Imperialism in the Twenty-First Century’, *Monthly Review*, vol. 74, no. 3 (July–August 2022).

<sup>492</sup> Jason Hickel, ‘Quantifying National Responsibility for Climate Breakdown: An Equality-Based Attribution Approach for Carbon Dioxide Emissions in Excess of the Planetary Boundary’, *The Lancet Planetary Health*, vol. 4, no. 9 (2020), pp. e399–e404.

<sup>493</sup> Oxfam International, *Climate Equality: A Planet for the 99%* (Oxfam GB, November 2023), available at: <https://doi.org/10.21201/2023.000001>

<sup>494</sup> J. Hickel, ‘Degrowth Is About Global Justice’, *Green European Journal*, 5 January 2022, available at: <https://www.greeneuropeanjournal.eu/degrowth-is-about-global-justice/>

<sup>495</sup> Debamanyu Das, Jayati Ghosh and Shouvik Chakraborty, ‘Climate Imperialism in the Twenty-First Century’, *Monthly Review*, vol. 74, no. 3 (July–August 2022).

<sup>496</sup> IPBES, *Transformative Change Assessment: Summary for Policymakers* (IPBES-11, Windhoek, December 2024). DOI: <https://doi.org/10.5281/zenodo.11382230>

<sup>497</sup> Alyssa Battistoni, *Free Gifts: Capitalism and the Politics of Nature* (Princeton University Press, 2025).

to be in greater reciprocity with the living, nonhuman natural world. Its proposals for achieving ecological justice and fighting poverty are grounded in several key principles.

220. First, nature and humanity are not separate, but fundamentally interconnected, bound together in relationships of reciprocity. This principle draws on the knowledge systems of many Indigenous communities, whose ways of living illustrate the possibility of living in harmony with the non-human, natural world – by building a relational ethic, taking only what is needed, using it with care, and safeguarding regeneration for future generations.

221. Second, the responsibility for ecological breakdown and its burdens are unequally borne, as acknowledged by the principle of common but differentiated responsibility and respective capabilities. Low- and middle-income countries require space to expand public infrastructure, jobs, and public goods, while high-income countries must reduce overconsumption and ecological overshoot. This is not only about reducing “uneconomic” growth—such that rich countries move toward a steady-state economy. It is also about supporting sufficiency and the kinds of growth that societies, including in the Global South need, particularly in socially and ecologically valuable productive capacities. As the 2010 People’s Agreement of Cochabamba affirms, “All countries need to produce the goods and services necessary to satisfy the fundamental needs of their populations, but by no means can they continue to follow the path of development that has led the richest countries to have an ecological footprint five times bigger than what the planet is able to support.”<sup>498</sup>

222. In line with these guiding principles, the proposals outlined in the Roadmap are organised around a four-pronged approach to: (a) Respect ecological limits, aim for sufficiency rather than endless expansion, and reorient economic activity towards meeting human needs within planetary boundaries; (b) Support stewardship of the commons – land, water, forests, biodiversity and ecosystems — recognising that secure tenure, democratic community governance, and respect for the rights of indigenous peoples are essential both to ecological harmony and to preventing impoverishment through dispossession; (c) Advance climate justice through strengthened global solidarity, recognising historical responsibility and the need for international cooperation to meet the transnational challenge of remaining within planetary boundaries; (d) Promote resource justice and sovereignty to prevent low and middle-income countries from falling prey to the resource curse and enabling them to shift away from pursuing growth-dependent development pathways.

### C. Ecological limits and sufficiency

223. Resource use today, structured by market logics and the imperative of limitless growth, is overshooting ecological limits at a destabilising pace. Resource extraction hit 106 billion tons in 2024, compared to 30 billion tons in 1970, with low-income countries consuming 6 times less materials per capita than rich countries.<sup>499</sup> Moreover, perhaps paradoxically, while the per capita use of material resources in rich countries is four times above what would correspond to the biocapacity of the planet,<sup>500</sup> populations in these countries experience chronic shortages of items such as affordable housing, food, and healthcare that are essential for survival. According to the co-chair of the International Resource Panel, “we should not accept that meeting human needs must be resource intensive.”<sup>501</sup> The Roadmap, therefore, proposes:

224. **Caps on resource use, emissions, and pollution to limit overconsumption (policy profile 4.1.)**<sup>502</sup>: Caps should be imposed on total resource extraction, greenhouse gas emissions, and toxic pollution, aligned with scientifically defined planetary boundaries and principles of equity. Global North countries, as the primary historical drivers of ecological breakdown, should undertake the fastest and deepest reductions, while countries of the Global South should retain policy space to expand essential provisioning within a shrinking global carbon and resource budget. At the national level, governments should introduce legally enforceable limits on fossil fuel extraction, industrial material throughput, and hazardous pollutants. In addition,

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<sup>498</sup> World People’s Conference on Climate Change and the Rights of Mother Earth, *People’s Agreement of Cochabamba*, Cochabamba, Bolivia, 24 April 2010, available at: <http://pwccc.wordpress.com/2010/04/24/peoples-agreement/>

<sup>499</sup> United Nations Environment Programme (UNEP), “Rich Countries Use Six Times More Resources and Generate 10 Times More Climate Impacts than Low-Income Countries,” *UN Yemen*, last modified 2024, <https://yemen.un.org/en/262241-unep-rich-countries-use-six-times-more-resources-generate-10-times-climate-impacts-low>.

<sup>500</sup> J. Hickel, ‘Degrowth Is About Global Justice’, *Green European Journal*, 5 January 2022, available at: <https://www.greeneuropeanjournal.eu/degrowth-is-about-global-justice/>

<sup>501</sup> United Nations Environment Programme (UNEP), “Rich Countries Use Six Times More Resources and Generate 10 Times More Climate Impacts than Low-Income Countries,” *UN Yemen*, last modified 2024, <https://yemen.un.org/en/262241-unep-rich-countries-use-six-times-more-resources-generate-10-times-climate-impacts-low>.

<sup>502</sup> Policy profile prepared by Mégane Pourtois, Team of the UN Special Rapporteur, available at [www.necp-poverty.org](http://www.necp-poverty.org).

democratic planning should dictate that resource use be prioritised for socially and ecologically valuable sectors such as food, housing, healthcare, and renewable energy infrastructure, while simultaneously phasing down ecologically destructive and socially unnecessary production. This would help counter the artificial scarcity of essential goods needed for a dignified life for all. Complementary measures, such as just transition programs, universal services, and minimum income guarantees are critical to ensure that vulnerable groups are protected during transitions.

**225. Rationing luxury commodities to curb ecologically destructive and socially wasteful overconsumption by the world's richest households (policy profile 4.2.)**<sup>503</sup>: Rationing complements existing market-based regimes and efficiency standards. While carbon taxes and similar price-based mechanisms have achieved some reductions in emissions, they are set up to allow individuals with high incomes to continue problematic consumption patterns by paying a premium.<sup>504</sup> By placing a ceiling on high-impact luxury consumption, the policy intends to prevent the worsening of existing deprivation and to ensure that the finite environmental and resource budgets are available for the universal satisfaction of essential human needs.<sup>505</sup> Rationing ensures that we remain within a fixed ecological budget, thus removing the uncertainty of how consumers will respond to price changes. Socially, it addresses the “relative deprivation” felt in unequal societies by capping the visible excess of the highest earners, which can improve overall social cohesion. From a governance perspective, it shifts the focus of climate policy from individual consumer “choice” to collective responsibility, framing the environment as a shared asset that must be managed fairly for future generations. In line with the principle of common but differentiated responsibilities and respective capabilities, implementation is prioritised for high-income countries in the short term, where the largest consumption imbalances exist, while a medium-term timeline is proposed for low- and middle-income countries.

**226. Right to repair and anti-obsolescence to reduce waste, limit corporate power, and protect consumer rights (policy profile 4.3.)**<sup>506</sup>: Contemporary production models, particularly in electronic products, are structured to maximise corporate profits by intentionally creating “artificial scarcity” through limitations on product durability and repairability.<sup>507</sup> This undermines consumer and workers’ rights; it also wastes valuable resources, and imposes “a poverty premium” on low-income households.<sup>508</sup> Manufacturers retain control over repair through proprietary design, “digital lock-in” mechanisms, and restricted access to technical information, making repair difficult and often more expensive than replacement.<sup>509</sup> Our ballooning landfills reveal the state of e-waste that reached nearly 62 million tons in 2022 alone, and is responsible for irreversible health problems, according to the World Health Organisation.<sup>510</sup> <sup>511</sup> To address these challenges, governments should introduce right to repair and anti-obsolescence policy frameworks that include legally enforceable requirements for product durability and reparability, such as availability of affordable spare parts, independent repair providers, and minimum periods of software support.<sup>512</sup> Planned obsolescence practices, whether through technical, software, or psychological means, should be explicitly prohibited as part of this framework,

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<sup>503</sup> Policy profile prepared by Joel Millward-Hopkins and Yannick Oswald, post-doctoral researchers (UNIL and REAL project), available at [www.necip-poverty.org](http://www.necip-poverty.org).

<sup>504</sup> Döbbling-Hildebrandt et al. (2024). Systematic Review and Meta-Analysis of Ex-Post Evaluations on the Effectiveness of Carbon Pricing. *Nature Communications*.

<sup>505</sup> Fisch-Romito, V. (2021). Embodied carbon dioxide emissions to provide high access levels to basic infrastructure. *Global Environmental Change*.

<sup>506</sup> Policy profile prepared by Antoine Gaudissart, team of the UN Special Rapporteur, available at [www.necip-poverty.org](http://www.necip-poverty.org).

<sup>507</sup> Jason Hickel, ‘Degrowth: A Theory of Radical Abundance’, *Real-World Economics Review* 87, no. 19 (2019): 54–68.

<sup>508</sup> Jeremy Bulow, ‘An Economic Theory of Planned Obsolescence’, *The Quarterly Journal of Economics* 101, no. 4 (1986): 729–49, <https://EconPapers.repec.org/RePEc:oup:qjecon:v:101:y:1986:i:4:p:729-749>; Michael Waldman, ‘Durable Goods Theory for Real World Markets’, *Journal of Economic Perspectives* 17, no. 1 (2003): 131–54, <https://doi.org/10.1257/089533003321164985>; Dave Beck, ‘Poverty Premiums: Cost of Being Poor’, in No Poverty, ed. Walter Leal Filho et al., *Encyclopedia of the UN Sustainable Development Goals* (Springer International Publishing, 2020), [https://doi.org/10.1007/978-3-319-69625-6\\_110-1](https://doi.org/10.1007/978-3-319-69625-6_110-1).

<sup>509</sup> Daniel Hanley, Claire Kelloway and Sandeep Vaheesan, *Fixing America: Breaking Manufacturers’ Aftermarket Monopoly and Restoring Consumers’ Right to Repair* (Open Markets Institute, April 2020).

<sup>510</sup> Cornelis P. Baldé et al., *The Global E-Waste Monitor 2024: Electronic Waste Rising Five Times Faster than Documented E-Waste Recycling* (Bonn/Geneva/Rotterdam: United Nations Institute for Training and Research, 2024), 148.

<sup>511</sup> Marie-Noel Brune, Fiona C. Goldizen, Maria Neira, Martin van den Berg, Nancy Lewis and Malcolm King et al., “Health effects of exposure to e-waste,” *The Lancet Global Health*, vol. 1, no. 2 (2013), E70.

<sup>512</sup> Chasson, Adèle, Laetitia Vasseur, Alice Papillon, and Ariane Jamin. *White Paper: Durable and Repairable Products – 20 Steps to a Sustainable Europe*. White Paper. Halte à l’Obsolescence Programmée (HOP), 2020. <https://www.halteobsolescence.org/wp-content/uploads/2020/11/White-Paper-HOP-2020.pdf>.

and public procurement policies should reinforce these standards by prioritising durable and repairable goods.<sup>513</sup>

227. **Promotion of circular economy (policy profile 4.4.)**<sup>514</sup>: This policy profile proposes the promotion of circular economy principles to transform production and consumption away from the linear “take-make-waste” model and toward more regenerative and resource-efficient systems that operate within planetary boundaries. Growth-oriented models today drive producers towards profit maximisation instead of needs satisfaction within planetary boundaries.<sup>515</sup> Our ensuing production and consumption cycles thus remain materially inefficient and contribute to planetary overshoot. While studies have proven the impossibility of attaining a fully circular economy due to matter degradation and energy dissipation<sup>516 517 518</sup>, interventions based on sufficiency and efficiency have the potential to reduce the demand for energy, land, water, and materials.<sup>519 520 521</sup> In that spirit, the Roadmap proposes: (1) shaping demand for low-impact goods and services by expanding access to such products, regulating the marketing of high impact products and greenwashing, and embedding circular criteria in public procurement; (2) embedding circularity in global governance and trade by advancing global resource governance, and enabling resource value retention in producer countries; (3) correcting the prices of materials and pollution by shifting taxes from labour to resource use and pollution, phasing out harmful subsidies through democratic planning, and building extended producer responsibility schemes; (4) directing finance towards circular business models; and (5) mandating circular product design. Such interventions hold the potential to not just reduce material requirements for satisfying basic human rights within planetary boundaries, but also to support workforce formalisation in low- and middle-income countries.<sup>522</sup>

## D. Stewardship of the commons

228. Across the world, Indigenous nations, peasants, fishers, and forest communities continue to be dispossessed of land, water, forests, and fisheries through extractive growth, agribusiness expansion, conservation enclosures, and development projects. The Kunming-Montreal Global Biodiversity Framework (2022), adopted by 196 parties to the Convention on Biological Diversity, acknowledges that its goal of protecting 30 percent of the world’s land and oceans by 2030 will remain out of reach without recognizing and supporting the rights, ways of knowing, and stewardship of Indigenous peoples and local communities.<sup>523</sup> In line with this approach, the Roadmap calls for:

229. **Community governance of the commons to prevent ongoing dispossession and uphold indigenous sovereignty (policy profile 4.5)**<sup>524</sup>: Contemporary resource governance systems are largely organised around private ownership and extractivist development models that prioritise export-oriented growth over local rights and ecological limits. This has enabled the enclosure and exploitation of indigenous lands and the systematic marginalisation of communities. These arrangements sever decision-making from those most directly dependent on ecosystems, undermining long-term stewardship and eroding collective rights. Experiences from First Nations in Canada further demonstrate that even where formal recognition exists, deprivation, chronic

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<sup>513</sup> Meysner, Agata, and Jesus Urios. The ‘Right to Repair’: Addressing Social and Environmental Spillovers in the Electrical and Electronic Equipment Sector. Institute of European Environmental Policy, 2022.

<sup>514</sup> Policy profile prepared by Jonah Belitz, Project Manager at Systemiq, available at [www.ncep-poverty.org](http://www.ncep-poverty.org).

<sup>515</sup> Kallis, G. *et al.* (2025), “Post-growth: the science of wellbeing within planetary boundaries”, *The Lancet Planetary Health*, 9(1), p. e62-e78. Available at: [https://doi.org/10.1016/S2542-5196\(24\)00310-3](https://doi.org/10.1016/S2542-5196(24)00310-3).

<sup>516</sup> Georgescu-Roegen, N. (2013), “The Entropy Law and the Economic Process”, *The Entropy Law and the Economic Process*. Harvard University Press. Available at: <https://doi.org/10.4159/harvard.9780674281653>.

<sup>517</sup> Giampietro, M. (2019), “On the Circular Bioeconomy and Decoupling: Implications for Sustainable Growth”, *Ecological Economics*, 162, p. 143-156. Available at: <https://doi.org/10.1016/j.ecolecon.2019.05.001>.

<sup>518</sup> Giampietro, M. et Funtowicz, S.O. (2020), “From elite folk science to the policy legend of the circular economy”, *Environmental Science & Policy*, 109, p. 64-72. Available at: <https://doi.org/10.1016/j.envsci.2020.04.012>.

<sup>519</sup> Geng, Y., Sarkis, J. et Ulgiati, S. (2016), “Sustainability, well-being, and the circular economy in China and worldwide”, *Science*, 6278, p. 73-76.

<sup>520</sup> Luzzati, T. *et al.* (2022), “The circular economy and longer product lifetime: Framing the effects on working time and waste”, *Journal of Cleaner Production*, 380, p. 134836. Available at: <https://doi.org/10.1016/j.jclepro.2022.134836>.

<sup>521</sup> IPCC. (2022). *Climate change 2022: Mitigation of climate change*. Intergovernmental Panel on Climate Change.

<sup>522</sup> UNTFSSSE (2022) *Advancing the 2030 Agenda through the Social and Solidarity Economy*. Available at: <https://unsse.org/2022/09/26/advancing-the-2030-agenda-through-the-social-and-solidarity-economy/> (Consulté le: 6 août 2025).

<sup>523</sup> Convention on Biological Diversity, *Kunming-Montreal Global Biodiversity Framework*, UN Doc. CBD/COP/DEC/15/4 (December 2022). Available at: <https://www.cbd.int/gbf>

<sup>524</sup> Policy profile prepared by Henny Osbahr, Professor in International Development, School of Agriculture, Policy & Development, University of Reading, available at [www.ncep-poverty.org](http://www.ncep-poverty.org).

underinvestment, and weak service provision persist in the absence of sovereignty and material control. In contrast, a commons-based approach recognises land, water, forests, fisheries, and knowledge systems as shared resources that should be governed through democratic, community-led institutions. It recommends that governments move beyond procedural inclusion to legally uphold Indigenous jurisdiction over territories, including full authority to refuse extractive projects and to determine alternative pathways of land use grounded in their own laws and governance systems. This includes enforcing collective land rights, guaranteeing free, prior, and informed consent, and dismantling legal and institutional frameworks that enable dispossession. Public policy should prioritise the protection of land defenders, support land back initiatives, and redirect investment toward community-led systems of care, subsistence, and ecological stewardship.

**230. Gender-equitable land tenure and rights of nature as the governance foundation for biodiversity protection and ecological justice in a post-growth economy (policy profile 4.6.)**<sup>525</sup>: The global biodiversity crisis is grounded in a lack of equitable governance. Approximately one million species now face extinction, and global wildlife populations have declined by 73% since 1970.<sup>526</sup> Indigenous Peoples (IP) and local communities (LC) are most capable of halting and reversing this crisis; they govern territories covering an estimated 80% of the world's remaining biodiversity, yet fewer than 10% of those territories are legally recognized under national law.<sup>527</sup> Without tenure rights, these communities are dispossessed by extractive investment, agribusiness expansion, and conservation and carbon removal programs.<sup>528</sup> Women bear this crisis disproportionately, facing heightened exposure when ecosystems are degraded or land is seized due to their roles as food producers and natural resource stewards.<sup>529</sup> This policy proposes that governments formally recognize gender-equitable land tenure for all legitimate land right holders and integrate this recognition into national climate, land restoration, and biodiversity strategies. It calls for rights of nature frameworks to complement land tenure, designed by and accountable to the communities who steward ecosystems. These interventions have already proven effective. Ethiopia's gender-equitable land certification program has demonstrated measurable biodiversity co-benefits through increased tree planting and soil conservation.<sup>530</sup> Indigenous communities across six countries in the Bay of Bengal have protected 4.6 million hectares of ecologically critical mangrove forest through certification.<sup>531</sup> New Zealand's Te Awa Tupua Act granted the Whanganui River legal personhood through co-governance with Māori communities.<sup>532</sup> This proposal seeks to ensure conservation fundamentally prioritizes communities' rights and governance standing as ecosystem stewards. It redistributes legal authority over land and ecosystems from transnational capital (via investment treaties, agribusiness concessions, and carbon markets) to communities as a rights-based foundation for biodiversity protection. It also seeks to reduce extractive ecological pressures and enables governments to fulfill human rights beyond growth, including through equitable land taxation revenues.

## E. Climate justice and global solidarity

231. The climate crisis is unfolding along deeply unequal lines, with those least responsible bearing the greatest costs. Climate justice requires confronting this imbalance directly and rethinking international cooperation as a matter of solidarity, not charity. In line with this approach, the Roadmap makes the following proposals below.

**232. A fundamentally reframed Loss and Damage Fund 2.0 (policy profile 4.7.)**<sup>533</sup> as a predictable, grant-based infrastructure of reparative justice that expands fiscal space for social protection and public goods in

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<sup>525</sup> Policy profile prepared by Beth Roberts, Director, Landesa Center for Women's Land Rights, available at [www.neep-poverty.org](http://www.neep-poverty.org).

<sup>526</sup> WWF, Living Planet Report 2024: A System in Peril (Gland: WWF International, 2024). Available at: <https://www.worldwildlife.org/publications/2024-living-planet-report/>.

<sup>527</sup> Rights and Resources Initiative, At a Crossroads: Consequential Trends in Recognition of Community-Based Forest Tenure from 2002–2017 (Washington DC: RRI, 2018). Available at: <https://rightsandresources.org/publication/at-a-crossroads-trends-in-recognition-of-community-based-forest-tenure-from-2002-2017/>.

<sup>528</sup> Kate Dooley and Kate Horner, Land Gap Report 2025 (University of Melbourne, 2025). Available at: <https://landgap.org/2025/report>.

<sup>529</sup> FAO, The Status of Women in Agrifood Systems (Rome: FAO, 2023). Available at: <https://www.fao.org/gender/the-status-of-women-in-agrifood-systems>.

<sup>530</sup> Stand for Her Land Ethiopia and Landesa, Women's Land Rights in Ethiopia: Supporting Land Degradation Neutrality (2024). Available at: [https://stand4herland.org/wp-content/uploads/2024/05/Womens-Land-Rights-in-Ethiopia-Supporting-Land-Degradation-Neutrality\\_Case-Study.pdf](https://stand4herland.org/wp-content/uploads/2024/05/Womens-Land-Rights-in-Ethiopia-Supporting-Land-Degradation-Neutrality_Case-Study.pdf)

<sup>531</sup> Landesa, Coastal Livelihoods and Mangroves Project (Seattle: Landesa, 2024). Available at: <https://www.landesa.org/what-we-do/southeast-asia/>.

<sup>532</sup> Te Awa Tupua (Whanganui River Claims Settlement) Act 2017 (New Zealand). Available at: <https://www.legislation.govt.nz/act/public/2017/0007/latest/whole.html>.

<sup>533</sup> Policy profile prepared by Andre Pancholi, team of the UN Special Rapporteur, available at [www.neep-poverty.org](http://www.neep-poverty.org).

climate-vulnerable countries. Climate-related shocks – floods that wash away homes, droughts that destroy crops, and heatwaves that reduce outdoor working time – drive people into long term poverty traps while pushing governments towards austerity and extractivist growth strategies just to finance basic reconstruction.<sup>534</sup> While the Fund for Responding to Loss and Damage (FRLD) represented a diplomatic breakthrough (first appearing at COP28), its current architecture relies on voluntary pledges, complex fiduciary requirements, and case-by-case project approvals that delay disbursement and limit direct access for affected communities. Climate-related losses and damages already cost low- and middle-income countries an estimated 100-580 billion US dollars per year. Yet, pledges to the FRLD stood at only 720–800 million dollars by the close of COP29 - well under one percent of estimated annual need.<sup>535</sup> 16 of the 68 Vulnerable 20 Group of climate-vulnerable countries now spend more than 20 percent of their government revenue on debt service - a dynamic the V20 has called the "climate-sovereign debt doom loop."<sup>536</sup>

233. In response, this policy proposes a Loss and Damage Fund 2.0 that implements four interlocking reforms: assessed, predictable contributions from high-emitting states based on historical responsibility and capacity; grant-based, formula-driven disbursement with automatic parametric triggers linked to disaster thresholds; delivery through nationally owned social protection systems, universal services, and community-led mechanisms; and an independent, majority-Global South governance structure with strong direct-access and community-access windows.<sup>537</sup> Evidence from Ethiopia's Productive Safety Net Programme - where approximately 62 percent of participants avoided distress sales of productive assets in the face of droughts - demonstrates that shock-responsive social protection can prevent chronic poverty when finance is predictable and channelled through nationally owned systems.<sup>538</sup> This proposal remains in line with the International Court of Justice's Advisory Opinion of 23 July 2025, which clarifies that States have a binding obligation to support climate vulnerable nations and strengthen mandatory contributions.<sup>539</sup>

## F. Resource justice and sovereignty

234. The production of energy, food, and goods today continues to dispossess communities, degrade ecosystems, and concentrate control over land, resources, and decision-making in the hands of a few. For instance, while companies such as Tesla generate more than \$3000 in profit per electric vehicle, the government of the Democratic Republic of Congo – where cobalt, essential for powering electric vehicles, is mined – receives less than \$10 per vehicle, and miners earn as little as \$7.<sup>540</sup> This is not an accidental outcome but a structural feature of an economic model organised around expanding output and profit, rather than meeting human needs within ecological limits, and reflects inequalities in how resources are accessed, governed, and distributed, both within countries and across the global economy. Against this backdrop, the Roadmap proposes the following policies.

235. **Agroecology and food sovereignty (policy profile 4.8.)**<sup>541</sup> to transform food systems, restore ecosystems, and guarantee the right to food. Agroecology and food sovereignty are pathways out of the extractive violence of industrialized food and farming systems, providing a policy framework for building resilient and equitable food systems that sustain both human well-being and planetary health over the long term. While industrialized systems have served to maximize both yields and profits, they have done so at great

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<sup>534</sup> Stéphane Hallegatte, Mook Bangalore, Laura Bonzanigo, Marianne Fay, Tamaro Kane, Ulf Narloch, Julie Rozenberg, David Treguer and Adrien Vogt-Schilb, *Shock Waves: Managing the Impacts of Climate Change on Poverty* (Washington, DC: World Bank, 2016).

<sup>535</sup> Rachel Cleetus, A Just and Equitable Loss and Damage Fund: What It Should Look Like (Union of Concerned Scientists, 2023); Center for Climate and Energy Solutions (C2ES), "Adaptation, Loss and Damage at COP29: Some Progress Made, Much Remains," January 2025.

<sup>536</sup> Vulnerable Twenty (V20) Group, V20 Debt Review, Third Edition (Climate Vulnerable Forum, 2025); Vulnerable Twenty (V20) Group, V20 Debt Review, Second Edition (Climate Vulnerable Forum, April 2024).

<sup>537</sup> Reinhard Mechler et al., eds., *Loss and Damage from Climate Change: Concepts, Methods and Policy Options* (Cham: Springer, 2019); Alyssa Johl and Yves Lador, *A Human Rights-Based Approach to Climate Finance* (Friedrich Ebert Stiftung, 2012).

<sup>538</sup> Cabot Venton et al., *The Economics of Early Response and Disaster Resilience: Lessons from Kenya and Ethiopia* (DFID, 2012); Lara Langford, Rachel Slater and Rachel Sabates-Wheeler, "Building Resilience to Climate Risks through Social Protection: From Individualised Models to Systemic Transformation," *Disasters* 44, no. 2 (2020): 368–387.

<sup>539</sup> International Court of Justice, *Obligations of States in Respect of Climate Change, Advisory Opinion*, 23 July 2025.

<sup>540</sup> "Unjust Transition: Reclaiming the Energy Future from Climate Colonialism," *Oxfam Policy & Practice*, n.d., accessed April 19, 2026, <https://policy-practice.oxfam.org/resources/unjust-transition-reclaiming-the-energy-future-from-climate-colonialism-621732/>.

<sup>541</sup> Policy profile prepared by Molly Anderson (Professor of Food Studies, Institute for Agroecology, University of Vermont) and Colin Anderson (Professor of Food Studies, Institute for Agroecology, University of Vermont), available at [www.nceep-poverty.org](http://www.nceep-poverty.org).

societal expense, estimated to be between \$10 and \$19.8 trillion annually in externalized costs.<sup>542</sup> <sup>543</sup> Agroecology seeks to solve several food system problems simultaneously: soil infertility and degradation; disappearance of biodiversity; livelihood insecurity; economic precarity for food system workers; malnutrition (including in producers' families); degradation of water supplies, exposure of workers to toxins; lack of marketing options; and constraints on producers by the agribusinesses that produce and sell agricultural inputs, market food, and affect political decisions. Industrialized food systems are widely recognized to be responsible for a host of environmental, economic, social, cultural, and health problems; they extract health and resources from communities and natural environments. Agroecology, when viewed as a framework for food systems transformation, is the most viable alternative and can reduce or eliminate most of the negative effects of industrialized food systems. Despite considerable evidence of its success, agroecology is not yet widely implemented and faces significant barriers that arise from a policy environment that predominantly supports industrial agriculture. In response, this proposal recommends the development of an agroecology plan for countries or regions; public investment in agroecology and local food systems, and divestment from industrialized agricultural subsidies; protection of farmers' rights and participatory governance by farmers and Indigenous people; securing tenure to arable land for farmers and especially women; breaking up corporate control of diets, markets, inputs; and creating territorial markets and farmer cooperatives linking institutional food procurement with local agroecological production.

236. Policies must also bolster Indigenous Rights to land, culture and territory; incorporate agroecology into educational curriculum at primary, secondary and postsecondary levels; provide social security for farmers to support farm livelihoods; and redirect subsidies for industrial agriculture to agroecological farm and food system redesign. Additionally, policies should support research comparing the outcomes of agroecological and food sovereignty practices with those of industrialized practices with respect to ecological integrity and environmental attributes, social cohesion, livelihoods, cultural continuity, and human health. Agroecological and food sovereignty policies have already been enacted in several countries and included in national constitutions. If implemented, these policies will significantly reduce ecological pressure and exploitation (especially soil and water degradation, loss of biodiversity and greenhouse gas emissions); redistribute power to farmers and communities and enable governments to meet human needs without depending on GDP growth. Agroecology will eliminate fossil fuel inputs in the production of synthetic fertilizers and pesticides and food sovereignty will re-localize food systems. By reducing dependence on fossil fuels and long-distance food transportation, producers and food systems will be far less vulnerable to oil and input supply disruptions caused by conflict and geopolitics.

237. **Democratic governance of energy transition minerals (policy profile 4.9)**<sup>544</sup> to reduce extraction pressures, prevent dispossession, and align decarbonisation with equitable development. Contemporary clean energy transitions are driving a rapid expansion in demand for critical minerals, such as lithium, cobalt, copper, and nickel used in rechargeable batteries and rare earth minerals like scandium and lanthanides used in green infrastructures, with requirements projected to triple between 2024 and 2030 under net-zero scenarios.<sup>545</sup> Yet existing mining is already highly unequal and ecologically destructive. Mining operations account for over 55 percent of global greenhouse gas emissions and 40 percent of particulate matter emissions, with over half of energy minerals projects located on or near Indigenous Peoples' lands.<sup>546</sup> The costs and benefits of today's just transition trajectory appear to be headed in the same direction: 70% of transition minerals are held in the Global South while the majority of profits and investments in renewables go to the Global North. In 2024, 3% of clean energy investments went to Latin America, even as the region is home to nearly half of the world's lithium, while only 2% of the investments were directed to Africa despite vast unmet need.<sup>547</sup> These dynamics

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<sup>542</sup> FAO (2023). *The State of Food and Agriculture: Revealing the true cost of food to transform agrifood systems*. FAO. Rome.

<sup>543</sup> J Zhang, E Rosca and P Pradhan (2026) *Unveiling hidden costs in agrifood systems: A systematic review of true cost accounting*. *Trends Food Sci Tech* 171: 105633

<sup>544</sup> Policy profile prepared by Diego Marin, Global Policy Team, European Environmental Bureau, available at [www.neep-poverty.org](http://www.neep-poverty.org).

<sup>545</sup> IEA, *Global Critical Minerals Outlook 2024* (Paris: International Energy Agency, 2024); IRP, *Global Resources Outlook 2024: Bend the Trend* (Nairobi: United Nations Environment Programme, 2024), p. 42; J.R. Owen et al., "Energy transition minerals and their intersection with land-connected peoples," *Nature Sustainability*, vol. 6, no. 2 (2023), pp. 203–211.

<sup>546</sup> IEA, *Global Critical Minerals Outlook 2024* (Paris: International Energy Agency, 2024); IRP, *Global Resources Outlook 2024: Bend the Trend* (Nairobi: United Nations Environment Programme, 2024), p. 42; J.R. Owen et al., "Energy transition minerals and their intersection with land-connected peoples," *Nature Sustainability*, vol. 6, no. 2 (2023), pp. 203–211.

<sup>547</sup> Oxfam International, *Unjust Transition: Reclaiming the Energy Future from Climate Colonialism* (Oxford: Oxfam GB, 2025).

reveal that the energy transition, as currently organised, risks reproducing extractivist and neocolonial patterns under a “green” guise on account of exploitative global supply chains that cater to external demand and state–corporate alliances that govern the extraction of these minerals.

238. In response, this proposal advances a dual strategy of sufficiency-led demand reduction and democratically governed, tightly regulated extraction embedded within broader industrial and social policy frameworks. Reducing total material and energy throughput is a precondition for making any remaining extraction socially and ecologically viable.<sup>548</sup> Governments should adopt an avoid–shift approach (drawn from the IPCC AR6) across key sectors, including mobility and the built environment, alongside measures such as binding raw material consumption targets, well-being indicators, and reduced working time policies. Evidence from low-energy demand scenarios demonstrates that a 50 percent final energy demand reduction by 2050 is achievable across Europe, with at least 40 percent attributable to sufficiency measures.<sup>549</sup> Defining a floor of minimum material needs and a ceiling based on planetary boundaries ensures that these measures do not become a tool for restraining development in low-income countries.<sup>550</sup>

239. Where extraction remains necessary, it should involve public and democratic control over mineral value chains as part of a broader industrial and developmental policy framework. At the same time, mechanisms must ensure that the benefits of extraction are broadly shared. This includes capturing full resource rents through progressive fiscal regimes, establishing sovereign and community wealth funds, and redistributing revenues through universal public services and social protection.

240. **Land ceilings and redistribution (policy profile 4.10.)**<sup>551</sup> to dismantle concentration and secure livelihoods: Contemporary agrarian systems are defined by extreme land concentration, where large estates and corporate actors control vast areas while smallholders, landless workers, and Indigenous communities face dispossession or insecure tenure. This concentration is a core driver of rural poverty, ecological degradation, and forced migration, as land is increasingly directed toward export crops, speculation, and extractive uses rather than local food systems. These patterns are sustained by legal and financial rules that privilege large-scale ownership, concentrating power over land and food while excluding those who produce most of the world’s food from access to productive resources and decision-making. In response, this proposal advances policies to encourage land ceilings combined with redistributive land reform to transfer land to small-scale farmers, landless workers, and Indigenous communities. Governments should set context-specific limits on land ownership and prohibit speculative accumulation. Redistribution should be supported by access to credit, agroecological extension, seeds, water, and public procurement systems that guarantee fair prices. Legal safeguards should prevent reconcentration through corporate acquisition and land grabbing and governance of this transition should be democratised by placing farmers’ and landless workers’ organisations and Indigenous communities at the centre of land policy design and implementation. By shifting control over land to those who cultivate it, this proposal can enable food sovereignty and resilient livelihoods.

## G. Expanding the terrain of political possibility

241. Ecological justice, when taken seriously, does not stand in tension with the project of eradicating poverty beyond growth. Indeed it makes it concrete by asking us to confront the reality that poverty persists because the world’s resources, ecological space, and productive capacities are organised around extraction and accumulation, and not because there is too little to go around. In this sense, the goals of sufficiency, stewardship, global solidarity, and resource sovereignty are not sacrifices but conditions for collective flourishing, which can point us to a world where meeting human needs within planetary boundaries remains within reach. This horizon is not just being imagined but built and defended by climate justice movements, Indigenous struggles, feminist organising, and youth-led mobilisations across the world. They do not merely resist ecological destruction but articulate alternative futures grounded in reciprocity, sovereignty, and collective care. To take ecological justice seriously, then, is to listen, learn, and align policy with these lived practices, as the Roadmap does in its co-construction of alternative futures alongside movements, unions, indigenous struggles, Member States, and academics.

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<sup>548</sup> Rahul Basu and Scott Pegg, "Minerals are a shared inheritance: Accounting for the resource curse," *The Extractive Industries and Society*, vol. 7, no. 4 (2020), pp. 1369–1376; UNECE, ECE/ENERGY/2024/8, op. cit.

<sup>549</sup> CLEVER — Collaborative Low Energy Vision for the European Region, Final Report and Results (2024).

<sup>550</sup> D. Fuchs et al., "A corridors and power-oriented perspective on energy-service demand and needs satisfaction," *Sustainability Science, Practice and Policy*, vol. 17, no. 1 (2021), pp. 162–172.

<sup>551</sup> Policy profile prepared by Suryadepto Nag, Doctoral researcher (UNIL and Real Project), available at [www.ncep-poverty.org](http://www.ncep-poverty.org).

## Pillar 5: Transforming the International Economic Order

### A. An unequal economic order

242. The crisis of poverty today is overwhelmingly concentrated across large parts of Africa, Asia, and South America that experienced colonial dispossession and enslavement, and whose development trajectory in the present continues to be shaped by these legacies.<sup>552</sup> These widespread deprivations and resulting inequalities, both within and between countries, are often misconstrued as products of domestic policy failures alone. This is misleading. It prevents a deeper understanding of the dynamics of a global economy that sustains a deeply unequal exchange and structures the domestic policy choices of governments, compromising the development of low- and middle-income countries.

243. Through the 1950s, 60s, and 70s, as the world was rapidly decolonising on the backs of popular anti-colonial movements, newly independent states sought to lift people out of poverty by relying on interventions such as land reforms, public health investments, and industrial planning.<sup>553</sup> Yet, these countries soon discovered that political independence was not matched by economic sovereignty: their ability to organise production for local needs was largely constrained by the inherited global economic order. In response, Global South countries organised to win a Declaration for a New International Economic Order (NIEO) at the UN General Assembly, diagnosing the global economy as a reproducer of inequality, and advancing a vision for sovereign development, international cooperation, and redistribution.<sup>554</sup>

244. The promise of an NIEO never materialised. Decades later, the international economic order continues to reproduce patterns of extraction that bear a striking resemblance to earlier colonial arrangements – what Kwame Nkrumah, the first Prime Minister of newly independent Ghana, called neocolonialism.<sup>555</sup> Wealth accumulation in high-income countries has been sustained, in part, by the net flow of resources, labour, and ecological space from the Global South to the North. This is on account of four major asymmetries.

245. First, in international trade, many low- and middle-income countries in the Global South remain dependent on the export of cheap primary commodities (and in some cases manufactured goods), while importing machine-tools, higher-priced manufactured products, and technologies from the Global North, resulting in a “hidden transfer of value”.<sup>556</sup> The depressed prices of Global South exports in global commodity chains, including critical minerals that power technology and manufacturing, are naturalised as representing the lower value of these commodities, when they are in fact (as recent studies show) determined by the geopolitical leverage and economic power held by Global North countries and multinational corporations.<sup>557</sup> As a result of this structural imbalance in trade, export-oriented growth results in the net transfer of labour and resources from the Global South to the North. On one account, the resulting unequal exchange, in 2015 alone, amounted to a drain of \$10.8 trillion (in Northern prices) from low and middle-income countries, which could end extreme poverty many times over.<sup>558</sup>

246. Second, in finance, the global financial system is anchored to the US dollar as the world’s reserve currency and organised around a hierarchy of currencies that advantages powerful economies in the Global North. This post World War II feature of the global economy requires Global South countries to borrow or secure US dollars via export-orientation to pay for essential imports of food or energy. This dynamic exposes these countries to foreign monetary cycles, volatile capital flows, and liquidity crises, constraining their ability

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<sup>552</sup> W. Rodney, *How Europe Underdeveloped Africa* (London: Bogle-L’Ouverture Publications, 1972); R. Prebisch, *The Economic Development of Latin America and Its Principal Problems* (New York: United Nations Department of Economic Affairs, 1950); E. Galeano, *Open Veins of Latin America: Five Centuries of the Pillage of a Continent*, trans. Cedric Belfrage (New York: Monthly Review Press, 1973).

<sup>553</sup> H.-J. Chang, *Kicking Away the Ladder: Development Strategy in Historical Perspective* (London: Anthem Press, 2002); M. Weisbrot, D. Baker, D. Rosnick, et al., “The Scorecard on Development: 25 Years of Diminished Progress”, *International Journal of Health Services*, 36(2) (2006), 211–234, <https://doi.org/10.2190/AABL-CJ6J-G3P5-8G5U>.

<sup>554</sup> General Assembly, *Declaration on the Establishment of a New International Economic Order*, A/RES/3201(S-VI) (1974).

<sup>555</sup> K. Nkrumah, *Neo-Colonialism: The Last Stage of Imperialism* (London: Thomas Nelson & Sons, 1965).

<sup>556</sup> S. Amin, *Unequal Development: An Essay on the Social Formations of Peripheral Capitalism* (New York: Monthly Review Press, 1976).

<sup>557</sup> H.-J. Chang, *Bad Samaritans: The Myth of Free Trade and the Secret History of Capitalism* (London: Bloomsbury Press, 2007); C. Dorninger et al., “Global Patterns of Ecologically Unequal Exchange: Implications for Sustainability in the 21st Century,” *Ecological Economics* 179 (January 2021): 106824, <https://doi.org/10.1016/j.ecolecon.2020.106824>.

<sup>558</sup> J. Hickel, D. Sullivan and H. Zoomkawala, “Plunder in the Post-Colonial Era: Quantifying Drain from the Global South Through Unequal Exchange, 1960–2018,” *New Political Economy* (2021), <https://doi.org/10.1080/13563467.2021.1899153>.

to chart independent monetary policies or respond to shocks without borrowing more debt or resorting to austerity. High levels of external debt, accumulated as a direct result of being denominated in foreign currencies, compel countries to organize their productive capacities to cater to export earnings over servicing urgent domestic consumption needs. More immediately, debt servicing obligations crowd out public investment in health, education, and social protection, and the threat of being cut off from financial markets following defaults forces countries to accept austerity policies in exchange for debt relief.

247. Third, in ecological terms, the Global North occupies a disproportionate share of the world's ecological space, both historically and in the present. High levels of consumption in wealthy countries rely on resource extraction, land use, and carbon emissions that exceed planetary limits, while the environmental costs are disproportionately borne by low- and middle-income countries.<sup>559 560 561</sup> To power economic growth, the South supplies raw materials and absorbs environmental damage, while the North captures value.<sup>562 563</sup>

248. Fourth, across international financial and governance institutions, decision-making remains concentrated among a small group of high-income countries. In both the IMF and World Bank, Global North countries, constituting 15% of the global population control over half of the votes, limiting the ability of low and middle-income countries to shape the rules that govern the global economy.<sup>564</sup>

249. The result is a global economy that systematically reproduces poverty, even as it generates unprecedented wealth. Economic growth remains extractive, oriented toward external demand rather than domestic needs, and accompanied by environmental degradation and flexibilised labour conditions. It is not just that growth has failed to eradicate poverty. It is worse: growth embedded in the current international economic order actively sustains it.

## **B. Why transforming the international economic order is essential to fighting extreme poverty in the Global South**

250. Transforming the international economic order thus is central to the possibility of building domestic human rights economies that exist within planetary boundaries. A post-growth approach in the context of the Global South is rooted in the principle of common but differentiated responsibilities and respective capabilities: while the Global South requires space to expand public infrastructure, jobs, and public goods, high-income countries must reduce overconsumption and ecological overshoot. However, these objectives cannot be achieved within a global economic system that systematically drains resources from the South, constrains fiscal space, and neglects the urgent developmental priorities of people in low- and middle-income countries.

251. National policy space, indeed, is not determined solely by domestic institutions, but is structured by international rules on trade, finance, and investment. Countries facing unilateral sanctions, high debt burdens, or restrictive trade agreements have limited capacity to invest in public services, regulate markets, or pursue green industrial policy that builds up socially and ecologically valuable sectors of the economy. While some may argue in favour of focusing on domestic public policy, without changes at the global level, domestic efforts to build human rights economies and fight poverty will ultimately remain constrained.

252. Moreover, the transformation of the international economic order is also required because of the externalities from development failures: the crises of climate change, poverty, and inequality cut across national borders and thus require coordinated global action. The transition to human rights economies that exist within planetary boundaries cannot be achieved through isolated national policies. Instead, it requires a reallocation of resources, technologies, and ecological space at the global level. High-income countries must reduce overconsumption, while supporting low- and middle-income countries in expanding access to essential goods and services. This requires not only a restructuring of global production, trade, and finance, but also the

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<sup>559</sup> Oxfam, *Carbon Inequality Kills: Why Curbing the Excessive Emissions of an Elite Few Can Create a Sustainable Planet for All*, Briefing Paper, Oxford, Oxfam, October 2024.

<sup>560</sup> Jason Hickel, Daniel O'Neill, Andrew Fanning and Huzaifa Zoomkawala, "National Responsibility for Ecological Breakdown: A Fair-Shares Assessment of Resource Use, 1970–2017," *The Lancet Planetary Health*, 2022.

<sup>561</sup> Jason Hickel et al., "Envisioning Environmental Equity: Climate Change, Health and Racial Justice," *The Lancet*, 2023.

<sup>562</sup> Jason Hickel, Christian Dorninger, Hanspeter Wieland and Intan Suwandi, "Imperialist Appropriation in the World Economy: Drain from the Global South Through Unequal Exchange, 1990–2015," *Global Environmental Change*, 2022.

<sup>563</sup> Jason Hickel, Joel Millward-Hopkins and Suryadepto Nag, "Is Growth in Consumption Occurring Where It Is Most Needed? An Empirical Analysis of Current Energy and Material Trends," *The Lancet Planetary Health*, 2025.

<sup>564</sup> Jason Hickel, Dylan Sullivan, and Huzaifa Zoomkawala, "Global inequality and power in international institutions," *Global Inequality Project*, 2023.

building of democratic multilateral institutions equipped to coordinate multilateral responses and govern these transformations in a fair and accountable manner.

253. For these reasons, the Roadmap adopts a dual approach. It calls for transformation both domestically and internationally. National policies aimed at reducing inequality, strengthening public services, and reorienting production must be complemented by international reforms that expand policy space, redistribute resources, and democratise global governance. This dual strategy reflects a simple but often overlooked point: the international economic order is not external to domestic economies but is constitutive of them.

### C. Building a democratic, solidaristic, and egalitarian international economic order

254. The Roadmap, therefore, sets out a toolbox of proposals aimed at building an alternate world order that is rooted in several key principles. At its core is non-domination, as the basis for relations between Member States. It affirms the right to self-determination, understood as the ability of peoples to shape their own economic futures, and is guided by the principle of common but differentiated responsibilities and respective capabilities. Additionally, it notes that international cooperation and solidarity must be anchored in the demands of workers, indigenous peoples, and local communities, rather than confined to elite articulations of Global South interests. The constructive proposals outlined in the Roadmap are organised around a four-pronged approach to: (a) ensure debt justice that increases the fiscal space necessary for governments to invest in social protection floors and provide essential public services; (b) strengthen international cooperation to support domestic resource mobilisation for financing an urgent and expansive public provisioning agenda beyond extractive growth, (c) remake the terms of the international economic order to allow Member States to meaningfully chart their own sovereign economic futures, breaking free from neocolonial asymmetries in governance, trade, and finance that reproduce poverty, and dependency on the Global North, and (d) shift budgets away from warfare, armament and militarisation and toward ecological and social wellbeing, in a moment when ongoing wars and genocides have resulted in ecological destruction and extreme precarity.

### D. Debt justice

255. Across the global South, sovereign debt, accumulated through legacies of colonial extraction, unequal exchange in trade, currency hierarchies, and climate disasters has become a major source of impoverishment. Each year, countries in the global South transfer more than \$300 billion in interest payments on external debt, with many governments being compelled to spend more on servicing creditors than on healthcare or education.<sup>565</sup> In response, the Roadmap calls for:

256. **Sovereign debt cancellation and southern led debtors' clubs (policy profile 5.1.)**<sup>566</sup> as a step beyond the inadequacies of conditional debt relief and debt restructuring. It proposes that debt cancellation should be framed as a form of reparative justice, recognizing the historical responsibilities and structural conditions that have created and sustained debt dependency, and reaffirms the commitments to ensuring dignified healthcare, education, and other basic needs for people in debtor countries. A comprehensive debt cancellation framework, building on the principles endorsed by the UNGA for fair and transparent sovereign debt restructuring, and housed in a predictable and impartial sovereign debt workout mechanism under the United Nations could provide the basis for integrating human rights commitments and social protection obligations into debt negotiations. This would mark a significant shift from current debt negotiations where creditors enjoy excessive power and succeed in imposing unfavourable loans and conditionalities on debtor countries.<sup>567</sup>

257. However, debt cancellation alone is not sufficient or even realistic without improving the leverage of indebted countries and reworking the structural inequities in the global economy that reproduce debt in the Global South.<sup>568</sup> This is seen most clearly in the case of Zambia and Ghana that reversed into debt crises

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<sup>565</sup> Farwa Sial et al., "Repudiation of Global South Debt to Meet Human Need," *BMJ* 391 (December 2025): r3249, <https://doi.org/10.1136/bmj.r3249>.

<sup>566</sup> Policy profile prepared by Fadhel Kaboub, Associate Professor of Economics at Denison University and President of the Global Institute for Sustainable Prosperity, Denison University & Andres Chiriboga, Postdoctoral researcher at the Institute of Economic Research (IIEc-UNAM), available at [www.ncep.poverty.org](http://www.ncep.poverty.org).

<sup>567</sup> Matthew Okoth and Obert Mudeyi (2025). *Charting a New Course: Advocating for a UN Framework Convention on Sovereign Debt*. Afronomics Law, Analysis section. Available at: <https://www.afronomicslaw.org/category/analysis/charting-new-course-advocating-un-framework-convention-sovereign-debt>

<sup>568</sup> Ndongo Samba Sylla (2024). *Revisiting the Foreign Debt Problem and the "External Constraint" in the Periphery: An MMT Perspective*. Working Paper No. 1067. Annandale-on-Hudson, NY: Levy Economics Institute of Bard College.

despite receiving debt cancellations in the mid 2000s.<sup>569 570</sup> The formation of debtors' clubs could serve as mechanisms for coordination among indebted countries to strengthen their collective bargaining power in negotiations with creditors, counter predatory lending, and undertake collective repudiation of odious debt without fear of targeted retaliation.<sup>571 572</sup> Additionally, these coalitions could act as fora for economic planning: to boost south-south partnerships, delink from export-oriented growth strategies, and align investments in energy, food, and industrial policy to overcome the root causes that produce debt.<sup>573</sup>

258. **Curbing the dominance of private credit ratings agencies (policy profile 5.2.)**<sup>574</sup> to enable low- and middle-income countries to raise capital on terms that reflect their developmental needs and long-term social and ecological investments rather than short-term market perceptions of risk: Since the 1980s, private credit ratings have become a form of unelected economic governance: they shape the borrowing costs of entire countries, influence foreign investment flows, and determine access to essential development finance. Their assessments are opaque and reflect the interests of creditors and capital markets rather than developmental, social, or ecological priorities. For instance, African sovereign bonds are burdened by, what has been described, as an “unjustified” risk premium which results in African governments incurring an additional borrowing cost of 2.9% on their foreign currency-denominated bonds.<sup>575</sup> A Multilateral Credit Rating Agency (MCRA) is a propositional alternative to the oligopoly of the Big Three credit rating agencies (CRAs) which currently issue over 94 per cent of all outstanding sovereign risk ratings.<sup>576</sup> The MCRA would act as a strategic counterweight to the collective power of private CRAs and be housed, potentially, within the United Nations. The design, methodology, function and objective of the MCRA will explicitly counter the numerous critiques of current CRAs, such as, (1) credit ratings are skewed by income, not actual risk. Empirical analysis shows that **GDP per capita**—not solvency indicators—is the strongest predictor of sovereign credit ratings, and that too on **short-term trajectories** of five to ten years, leading to procyclical investment patterns that funnel capital to already-rich countries and perpetuate underinvestment in high-potential regions, (2) the ‘**issuer pays model**,’ where CRAs deliver rating judgements to the very financial clients who pay them for assessments, raising questions over the objectivity, motives, and legitimacy of the ratings methodology; (3) the ‘**home bias**,’ wherein CRAs issue higher ratings to their home country and countries that have similar economic, political, cultural and social characteristics;<sup>577</sup> (4) **Fiscal consolidation** is viewed as “credit positive” by CRA methodology, generating a cyclical dynamic that has been called the ‘downgrade-austerity. The MCRA will pilot new methods of risk assessment grounded in the following key objectives and methods<sup>578</sup>: achieving **debt sustainability** through long-term trajectories; supporting and delivering **public goods and services** rooted in the function of social provisioning that expands the domestic tax base, and in turn, public purse; integrating assessments of national and local **production structures** and industrial configurations, including small and medium enterprises and the informal labor market; addressing **severe wealth inequality**, and enabling a **just transition** rooted in decarbonized energy systems, climate resilience and adaptation investment. These new paths cannot simply adjust or provide minor updates to the methods of the private

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<sup>569</sup> Andrew M. Fischer (2020). *Haemorrhaging Zambia: Prequel to the Current Debt Crisis*. Developing Economics Blog, 24 November. Available at: <https://developingeconomics.org/2020/11/24/haemorrhaging-zambia-prequel-to-the-current-debt-crisis/>

<sup>570</sup> Isaac Abotebuno Akolgo (2023). *Ghana's debt crisis and the political economy of financial dependence in Africa: history repeating itself?* Development and Change, vol. 54, no. 5, pp. 1264–1295. <https://doi.org/10.1111/dech.12791>

<sup>571</sup> Progressive International (2024). *Debtors' Club*. In: *Program of Action on the Construction of a New International Economic Order*. Available at: <https://act.progressive.international/nico-poa/#ii-debtors-clubs>

<sup>572</sup> Jayati Ghosh (2023). *Debtors of the World, Unite!* Monthly Review Online, 4 July. Available at: <https://mronline.org/2023/07/04/debtors-of-the-world-unite/>

<sup>573</sup> Fadhel Kaboub and Andrés Chiriboga (2025). *A Coherent Framework for Sovereign Debt and Economic Transformation: Towards Global South Debtors' Coalition*. IEJ Sovereign Debt Working Paper Series No. 2. Institute for Economic Justice, April.

<sup>574</sup> Policy profile prepared by Bhumi Muchchala, Senior Advisor, Third World Network (TWN), available at [www.ncep.poverty.org](http://www.ncep.poverty.org).

<sup>575</sup> N. S. Sylla, *Revisiting the Foreign Debt Problem and the “External Constraint” in the Periphery: An MMT Perspective*, Working Paper No. 1067, International Development Economics Associates (IDEAs), 2024.

<sup>576</sup> Li, Y. 2021. Debt relief, debt crisis prevention and human rights: the role of credit rating agencies. Report of the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights. 17 February 2021. Forty-sixth session, Human Rights Council, United Nations General Assembly.

<sup>577</sup> Fuchs, A., Gehring, K., 2017. The home bias in sovereign ratings. *Journal of the European Economic Association*. Volume 15, Issue 6, pp. 1386–1423; Gültekin-Karakas, D., Hisarciklilar, M. and Öztürk, H., 2011. Sovereign risk ratings: Biased toward developed countries?. *Emerging Markets Finance and Trade*, 47(sup2), pp.69-87.

<sup>578</sup> S. Schroeder, “Multilateral Credit Rating Agency” In E. Pérez Caldentey and F. G. Villarreal (eds.), *Innovative financing instruments in Latin America and the Caribbean*, Project Documents (LC/TS.2022/229), Santiago, Economic Commission for Latin America and the Caribbean (ECLAC), 2023.

rating agencies<sup>579</sup>. The basis of the MCRA must be such that it will be daunting if not technically impossible for the private rating agencies to replicate. A bold approach is possible due to the access the MCRA will have to the wealth of information and research generated by the various programs, agencies and funds housed within the United Nations<sup>580</sup>. The MCRA would have a unique role, edge, and design for supporting sovereigns in the 21<sup>st</sup> century, and would enhance support for the UN SDGs.

259. **A Clearing Integrated Monetary Area (CIMA) (policy profile 5.11.)**<sup>581</sup> that allows countries to settle international transactions in their own currencies, removing the need to accumulate foreign exchange reserves. The current international payments regime is structurally unequal because most countries cannot settle cross-border transactions in their own currencies. They must first obtain reserve currencies, especially US dollars, through exports, capital inflows, or borrowing. This creates exchange-rate vulnerability, reserve pressure, and a “double cost” of net imports that contributes to sovereign indebtedness, austerity, unemployment, and dependency on export-led growth. The stakes are therefore not only monetary but political and social: countries lose policy autonomy, poverty deepens, and development strategies remain constrained by external financing needs rather than domestic priorities. In response, a Clearing Integrated Monetary Area (CIMA) would create a regional payment space in which countries retain their national currencies for domestic use but settle intra-area transactions through a supranational clearing bank and a distinct supranational settlement currency. National Bureaus would link domestic banking systems to this common institution, and payments would be processed through a real-time gross settlement system. This would remove the need to use reserve currencies for transactions within the area. Although no full CIMA yet exists, the proposal builds on national central-bank settlement practices, and the monetary area could be extended to any country that wishes to join. This would reduce dependence on reserve currencies, curb debt accumulation linked to net imports, stabilize exchange relations, and widen space for industrial policy, employment, public investment, and regional development. It would also make regional integration more symmetrical by preventing monetary dominance by any one state. CIMA supports poverty eradication beyond growth by expanding fiscal and developmental space, reducing external and monetary pressures, and redistributing power away from the reserve-currency hierarchy toward a more cooperative and sovereign regional order.

260. Thus, financing universal basic services beyond extractive growth requires debt justice to restore fiscal space that would allow governments to safeguard social protection floors and maintain essential public services, in addition to rejecting austerity as a condition for debt relief.

## E. Financing through international cooperation

261. As Article 2(1) of the International Covenant on Economic, Social, and Cultural Rights makes clear, the realization of economic, social, and cultural rights are a shared international responsibility, requiring international cooperation over and above national efforts, to support Member States in discharging their obligations. This involves, in particular, the establishment of social protection floors and the expansion of universal basic services to fight poverty and redress inequalities. Key proposals include:

262. **A Global Fund for Social Protection (GFSP) (policy profile 5.3.)**,<sup>582</sup> as a dedicated international financing mechanism to close the chronic coverage and financing gaps in low-income countries. Its design builds on existing structures such as the ILO’s Flagship Programme on Building Social Protection for All, USP2030, and the UN Multi-Partner Trust Fund Office, ensuring coordination rather than duplication. The GFSP would provide predictable multiyear financing through multiple sources, including increased official development assistance (ODA), debt-for-social protection swaps, Special Drawing Rights from the IMF reallocated according to need, and solidarity levies (raised on financial transactions, international transport, fossil fuels, and carbon pricing). The goal would be to enable all countries, starting with LICs, to establish social protection floors covering children, persons with disabilities, mothers of newborns, older persons, and all persons of active age who are unable to earn a sufficient income, alongside essential healthcare for all, in line with the commitments made in ILO Recommendation No. 202 (2012).

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<sup>579</sup> Ibid.

<sup>580</sup> S. Schroeder, “A Template for a Public Credit Rating Agency”, *Journal of Economic Issues*, 47 (2), pp. 343 – 350, 2013.

<sup>581</sup> Policy profile prepared by Ndongo Samba Sylla, Head of Research and Policy for the Africa Region, International Development Economics Associates (IDEAs), available at [www.neep-poverty.org](http://www.neep-poverty.org).

<sup>582</sup> Policy profile prepared by Valentina Vannini, team of the UN Special Rapporteur, available at [www.neep-poverty.org](http://www.neep-poverty.org).

263. **Expanded allocations of Special Drawing Rights (policy profile 5.4),**<sup>583</sup> an IMF-managed international reserve asset that acts as liquidity without adding to debt or imposing conditionalities, as an immediate and scalable mechanism to ease balance of payment pressures, finance essential imports, and expand fiscal space in low- and middle-income countries. This proposal envisions a greater utilisation of SDRs through an immediate new issuance of SDRs, the establishment of a mechanism for regular and automatic SDR issuances as proposed by the UN Secretary General, reforms to SDR accounting mechanisms, and an allocation of SDRs based on needs.<sup>584 585</sup> The COVID-19 pandemic offers a clear illustration of the potential of this proposal. As public spending needs surged and borrowing options narrowed during the pandemic, the IMF issued roughly 650 billion dollars in SDRs in 2021, the largest allocation in its history to help avert balance of payments crises across countries.<sup>586</sup> In the same vein, a reoriented use of SDRs would treat them as a global public resource rather than idle reserves concentrated in high-income economies. Expanded allocations of SDRs could help close the social protection financing gap in low-income countries, without relying on economic growth as a precondition.

264. **A United Nations Framework Convention on Tax Cooperation (UNTC) (policy profile 5.5.)**<sup>587</sup> that ensures equal and inclusive decision-making by all states in developing a coordinated framework on tax cooperation. A UNTC would seek to address systemic tax abuse, including profit shifting by multinational enterprises and wealth concealment by ultra-high-net-worth individuals. These dynamics pressure countries to lower taxes and incentivise a race to the bottom, in addition to depriving countries, especially in the Global South, of critical public revenues.<sup>588</sup> The demand for a UNTC was led by the Africa Group and the General Assembly adopted a resolution in its favour in 2022.<sup>589</sup> Treaty negotiations remain underway. If adopted, the UNTC presents an opportunity to counter harmful tax competition, enhance global tax fairness, and expand fiscal space for countries to finance development and social protection priorities.

265. Taken together, these measures challenge the limited fiscal imagination that financing the ambitious and urgent social provisioning agenda advanced by the Roadmap would be beyond the capacity of low- and middle-income countries.

## F. Reclaiming development and economic sovereignty

266. Eradicating poverty beyond the imperatives of growth is not possible without enabling the peoples of the Global South to exercise sovereign control over their productive capacities (land, labour, factories, and resources), and utilise these productive capacities to serve local needs instead of what is most profitable to foreign investors. To meet the moment, the Roadmap calls for:

267. **A binding Covenant on the Right to Development (RTD) (policy profile 5.6.)**<sup>590</sup> which would place obligations on all Member States to recognize the inalienable right of people to “participate in, contribute to, and benefit from economic, social, cultural, and political development”, in addition to reaffirming principles of intersectionality, fair distribution, intergenerational equity, self-determination, and international

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<sup>583</sup> Policy profile prepared by Michael Galant, Senior Research and Outreach Associate, Center for Economic and Policy Research (CEPR), available at [www.necip.poverty.org](http://www.necip.poverty.org).

<sup>584</sup> Mark Weisbrot *et al.*, *The United States, the IMF, and Special Drawing Rights*, Center for Economic and Policy Research (2025), <https://cepr.net/newsroom/new-paper-estimates-that-an-sdr-allocation-by-the-imf-could-save-hundreds-of-thousands-of-lives-in-a-world-recession/>

<sup>585</sup> United Nations Secretary-General, *International financial system and development: report of the Secretary-General* (2023), <https://digitallibrary.un.org/record/4018306?v=pdf>

<sup>586</sup> International Monetary Fund, “IMF Executive Directors discuss a new SDR allocation of US\$650 billion to boost reserves, help global recovery from COVID-19”, Press Release No. 21/77 (23 March 2021), <https://www.imf.org/en/News/Articles/2021/03/23/pr2177-imf-execd-discuss-new-sdr-allocation-us-650b-boost-reserves-help-global-recovery-covid19>

<sup>587</sup> Policy profile prepared by Maria Emilia Mamberti, Research and Policy Lead, Centre for Economic and Social Rights, available at [www.necip.poverty.org](http://www.necip.poverty.org).

Maria Emilia Mamberti, “Policy Profile: UN Framework Convention on International Tax Cooperation”, *New Economies for Eradicating Poverty: Roadmap for Eradicating Poverty Beyond Growth* (2026).

<sup>588</sup> Gabriel Zucman *et al.*, “A Blueprint for a Coordinated Minimum Effective Taxation Standard for Ultra-High-Net-Worth Individuals,” report commissioned by the Brazilian G20 Presidency (2024), <https://gabriel-zucman.eu/files/report-g20.pdf>.

<sup>589</sup> United Nations General Assembly, *Promotion of Inclusive and Effective International Tax Cooperation at the United Nations*, UN Doc. A/RES/77/244 (30 December 2022), <https://financing.desa.un.org/document/general-assembly-resolution-promotion-inclusive-and-effective-tax-cooperation-united>.

<sup>590</sup> Policy profile prepared by the Special Rapporteur on the Right to Development, Surya Deva, and Luis Eslava, Professor of International Law, La Trobe University, available at [www.necip.poverty.org](http://www.necip.poverty.org).

cooperation.<sup>591</sup> <sup>592</sup> This proposal would build on the recognition of the right to development by the adoption of the 1986 Declaration on the Right to Development at the UNGA and on the position adopted at the 1998 summit of the Non-Aligned countries held in Durban, South Africa which supported the idea of a binding treaty. It would move the RTD from a largely declaratory framework into an operational legal instrument capable of giving concrete, enforceable voice to the developmental priorities of the South and addressing systemic global inequities.

**268. South–South trade and investment compacts and payment systems (policy profile 5.7.)**<sup>593</sup> to reduce dependence on Northern technologies and markets, dominant currencies, and financial infrastructures that constrain policy space in the Global South. In light of the unequal exchange facilitated by the global economy, this proposal expands South–South cooperation by encouraging Global South nations, historically hindered by the inaction of Northern governments and multilateral organisations, to assert their agency and take the lead in developing preferential trade agreements, joint industrial strategies, pooled investment in infrastructure, care, green, and digital sectors, and interoperable South–South and regional payment systems to reduce reliance on the US dollar and western-centric payment network.

**269. Democratization of intellectual property regimes, technology sharing, and establishing knowledge commons (policy profile 5.9.)**<sup>594</sup> that treat knowledge in health, renewable energy, data infrastructure and other essential sectors as a global public good and shift innovation incentives from private profit toward collective well-being. The current global intellectual property system, as embodied in the WTO TRIPS Agreement, serves the commercial interests of multinational corporations and high-income economies, imposes a "one-size-fits-all" model that creates significant human costs by inflating the price of essential medicines, restricting the rights of farmers to save seeds, and limiting access to affordable learning materials.<sup>595</sup> These outcomes undermine the binding obligations of states under the International Covenant on Economic, Social and Cultural Rights (ICESCR) to realize the rights to food (Art. 11), health (Art. 12), education (Art. 13), and science and culture (Art. 15).<sup>596</sup> This policy proposes a human rights approach to intellectual property (IP) law, ensuring that the design, implementation, interpretation, and enforcement of IP rights do not impede human rights but affirmatively protect the substantive freedoms and capabilities of all individuals.<sup>597</sup> The core of this proposal is the normative reframing of TRIPS flexibilities, from optional trade tools into mandatory human rights obligations.<sup>598</sup>

270. To operationalize this principle, the policy proposes the implementation of the following key instruments: (i) independent national **Intellectual Property Review Boards** tasked with assessing patent applications and other IP rights against human rights criteria and making pre-emptive public interest designations in sectors like health, food security, and education; (ii) the **streamlined operationalization of flexibilities** to ensure the highest attainable standard of health, access to learning materials, and freedom from hunger; and (iii) the **embedding of human rights safeguards** and model clauses in trade and investment agreements to protect the regulatory space of states and prohibit trade retaliation against countries implementing IP measures aimed at fulfilling their human rights duties. The policy further requires **national courts** to incorporate a human rights approach when resolving disputes involving IP rights. These proposals are based on examples that illustrate that these are achievable and proven. Countries like Brazil, India, Malaysia, and Thailand have utilized compulsory licensing to reduce the prices of life-saving medicines making them accessible for their

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<sup>591</sup> K. Iqbal, *The Right to Development in International Law: The Case of Pakistan*, Routledge (2010), 1.

<sup>592</sup> S. Deva, "Just Transitions Through the Vistas of the Right to Development", *The Brown Journal of World Affairs*, 32(1) (2026), <https://bjwa.brown.edu/32-1/just-transitions-through-the-vistas-of-the-right-to-development/>

<sup>593</sup> Policy profile prepared by Yan Liang, Kremer Chair, Professor of Economics, Willamette University; Non-Resident Senior Fellow, Global Development Policy Center; Research Associate, Levy Economics Institute available at [www.neep-poverty.org](http://www.neep-poverty.org).

<sup>594</sup> Policy profile prepared by Emmanuel Kolawole Oke, Senior Lecturer in International Intellectual Property Law, Edinburgh Law School (University of Edinburgh); and Sonal Sinha, LL.M. Master student, Edinburgh Law School (University of Edinburgh), available at [www.neep-poverty.org](http://www.neep-poverty.org).

<sup>595</sup> Peter Drahos and John Braithwaite, *Information Feudalism: Who Owns the Knowledge Economy* (Earthscan, 2002); Christopher May and Susan Sell, *Intellectual Property Rights: A Critical History* (Lynne Rienner Publishers, 2006).

<sup>596</sup> Olivier De Schutter, Seed policies and the right to food: Enhancing agrobiodiversity and encouraging innovation, Report presented to the UN General Assembly (64th session), UN Doc A/64/170 (23 July 2009); Farida Shaheed, *Copyright Policy and the Right to Science and Culture: Report of the Special Rapporteur in the Field of Cultural Rights*, UN Doc. A/HRC/28/57 (December 24, 2014); Emmanuel Kolawole Oke, *The Right to Health in Pharmaceutical Patent Disputes*, South Centre Research Paper No. 145 (9 February 2022).

<sup>597</sup> Emmanuel Kolawole Oke, *Patents, Human Rights, and Access to Medicines* (Cambridge University Press, 2022).

<sup>598</sup> Farida Shaheed, *Report of the Special Rapporteur in the Field of Cultural Rights: Patent Policy and the Right to Science and Culture*, UN Doc. A/70/279 (August 4, 2015), para 72.

population.<sup>599</sup> India has embedded stricter patentability criteria under its patent law, preventing the ever-greening of pharmaceutical patents.<sup>600</sup> Evidence on the use of TRIPS flexibilities from the data available reveals TRIPS flexibilities have been used hundreds of times across both high- and low-income countries, demonstrating that these tools work when states are empowered and protected to use them.<sup>601</sup> This proposal is significant because it asserts that human rights must prevail over commercial interests, effectively unlocking the policy space required for states to meet fundamental human needs. It redistributes power from corporate monopolies to governments and communities, enabling a path towards a human rights economy that provides health, food, and knowledge without depending on extractive GDP growth.

271. **Ending investor-state dispute settlement mechanisms (policy profile 5.10.)**<sup>602</sup> to prevent foreign corporations from bypassing domestic courts and challenging regulations pursuing public interest objectives that threaten corporate profitability. Embedded in thousands of trade and investment treaties, ISDS mechanisms allow foreign investors to sue states before international arbitration tribunals for policies that may reduce their investment profits – in some cases, even when such national policies are non-discriminatory and enacted in public interest. The UN Special Rapporteur on the human right to a clean, healthy and sustainable environment warned in his 2023 report to the UN General Assembly that foreign investors “use the dispute settlement process to seek exorbitant compensation from States that strengthen environmental protection,” with fossil fuel and mining corporations alone already having secured over \$100 billion in awards.<sup>603</sup> The resulting regulatory chill constrains states, particularly in the Global South, from pursuing ambitious climate policies, phasing out fossil fuels, or fighting poverty. In response, the Roadmap proposes an end to ISDS and encourages the withdrawal of Global South nations from this asymmetrically designed mechanism. Several countries, including South Africa, India, Indonesia, Ecuador, and Bolivia, have already terminated or lapsed investment treaties containing ISDS provisions after concluding that these arrangements did not align with their national interests.<sup>604</sup> As this Roadmap was being finalised, 220 prominent economists and legal scholars wrote a letter to the Colombian government, emphasising this proposal, and urging withdrawal from ISDS.<sup>605</sup> These instances provide openings that should engender collective action by other Member States.

272. These proposals share a common objective: to give agency to Global South governments to take action and pursue independent development strategies oriented toward human needs rather than external demand, and to transform the background conditions in which sovereignty can be exercised. These proposals recognise that redistribution within national boundaries will require removing the external strings that are obstacles to the transformative domestic agendas driven by local movements.

## G. From warfare to social and ecological wellbeing

273. As governments around the world brace for a major cost-of-living crisis and the world watches the moral bankruptcy set in motion by the multiple wars and genocides in Ukraine, Iran, the Democratic Republic of Congo, Sudan, and Palestine, the Roadmap recalls that social and ecological well-being remains out of reach in times of conflict. As budgets are redirected away from social spending and toward arming forever-wars, the Roadmap calls for:

274. **Ending the use of unilateral sanctions (policy profile 5.12)**<sup>606</sup> that wreak havoc on civilian life, constrain access to essential food and medicines, generate poverty and disease, and are incompatible with the principles of sovereignty, equality, and human rights. While sanctions are commonly understood as non-military alternatives to open warfare, their impacts on sanctioned nations, especially when imposed by powerful actors like the United States, and enabled through the hegemony of the dollar, cause widespread

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<sup>599</sup> Martin Khor, *Patents, Compulsory Licences and Access to Medicines: Some Recent Experiences*, Intellectual Property Rights Series 10, 2nd ed. (Penang, Malaysia: Third World Network, 2009), 7-9, <https://twm.my/title2/IPR/pdf/ipr10.pdf>.

<sup>600</sup> Section 3(d), India's Patent Act, 1970.

<sup>601</sup> Montgomery Dunn et al., "TRIPS Flexibilities Help Change Policy and Practice to Increase Access to Medicines: Evidence from 2001 to 2024," *BMJ Global Health* 11, no. 1 (2026): e021481.

<sup>602</sup> Policy profile prepared by Ladan Mehranvar, Senior Legal Researcher, Columbia Center for Sustainable Development, available at [www.ncep.poverty.org](http://www.ncep.poverty.org).

<sup>603</sup> UN Doc. A/78/168 (13 July 2023)

<sup>604</sup> K. Mohamadih, "Challenges of Investment Treaties on Policy Areas of Concern to Developing Countries", South Centre Investment Policy Brief No. 17 (2019), [https://www.southcentre.int/wp-content/uploads/2019/04/IPB17\\_Challenges-of-Investment-Treaties-on-Policy-Areas-of-Concern-to-Developing-Countries\\_EN.pdf](https://www.southcentre.int/wp-content/uploads/2019/04/IPB17_Challenges-of-Investment-Treaties-on-Policy-Areas-of-Concern-to-Developing-Countries_EN.pdf)

<sup>605</sup> Boston University Global Development Policy Center, "Letter from 220 Economists and Legal Scholars to Colombian President Gustavo Petro Calling for Action on ISDS", (19 March 2026), <https://www.bu.edu/gdp/2026/03/19/isds-letter/>.

<sup>606</sup> Policy profile prepared by Omer Tayyab, Doctoral Researcher, ICTA-UAB (REAL Project) and Dylan Sullivan, Doctoral Researcher, ICTA-UAB (REAL Project), available at [www.ncep-poverty.org](http://www.ncep-poverty.org).

humanitarian distress. In this light, unilateral sanctions—imposed outside the framework of the United Nations or other multilateral institutions—have become pervasive instruments of economic coercion, constraining the economic policy space of targeted states, and strangling health systems and provision of public goods, as a means of gaining political leverage. Recent evidence demonstrates that sanctions caused a 1.4 year decrease in women’s life expectancy, increased rates of HIV infections among children, and caused tens of thousands of deaths in Venezuela in 2017-18 alone.<sup>607 608 609</sup> 30 out of 32 econometric academic studies showed negative impacts on income, poverty, and human rights as a consequence of broad sanctions.<sup>610</sup>

275. **Advancing a unified disarmament agenda (policy profile 5.13)**<sup>611</sup> that addresses the full spectrum of militarism (conventional, nuclear, and emerging technological weapons) as a prerequisite for redirecting resources toward economic wellbeing, ecological regeneration, and democratic development. Current disarmament frameworks remain fragmented, unequal, and dominated by powerful states, which prioritise deterrence and profit over peace. The result is a world economy increasingly dependent on arms production, surveillance, and militarised borders, diverting trillions of dollars from social needs and planetary recovery toward wars. Demilitarisation should be approached not as a technical arms-control measure but as an economic and democratic priority. It requires dismantling the web of power linking the arms industry, extractivism, and corporate interests, and building a global peace economy that liberates public resources for social and ecological wellbeing, grounded in solidarity and the right to life of both people and planet.

## H. A politics of possibility

276. The transformation of the international economic order must be read in tandem with the other proposals advanced by the Roadmap. Expanded fiscal space supports universal basic services, technology sharing facilitates ecological transitions, and labour standards in global supply chains strengthen workers’ rights. In this sense, transforming the international economic order is not a standalone objective, but a condition for the success of the broader agenda of eradicating poverty beyond growth. The scale of transformation required to move our economies beyond the chokehold of growth imperatives is significant. While the current international economic order is deeply entrenched and supported by powerful interests and institutional inertia, the present moment is also one of possibility. Recent years have seen growing recognition of the limits of growth-dependent development strategies. Debates on debt relief, global tax reform, and climate finance have gained renewed prominence. New coalitions of states and social movements are advancing alternative visions of global economic governance. In the same spirit as these initiatives, the Roadmap offers an ambitious agenda that, in the words of political theorist Michael Dawson, can be called “pragmatic utopianism [...] that starts where we are, but imagines where we want to be,” with “hardheaded political realism” that can shift the common sense that shapes institutional responses to the polycrisis we find ourselves in.

## Pillar 6: Democratic Planning and Governance

### A. Reclaiming the economy as a site of democratic struggle

277. What we know and understand of “the economy” is commonly treated as a technical matter. Questions about budgets, finance, banking, property, and investment are framed as if they are governed by neutral rules and naturalised economic constraints, insulated from “politicized” contestation. In contrast, issues of civil and political life — from the freedom of expression and access to education to voting and political representation — are discussed as if they exist independent of economic power.

278. This separation of the economic from the political is as recent as it is misleading. The carving out of “the economy” as distinct from society gained traction as recently as the mid-twentieth century, when the notion of a bounded, measurable “economy” as a self-contained system of production, distribution, and consumption

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<sup>607</sup> Yiyeon Kim, “Economic Sanctions and HIV/AIDS in Women,” *Journal of Public Health Policy* 40, no. 3 (2019): 351–66, <https://doi.org/10.1057/s41271-019-00173-6>.

<sup>608</sup> Jerg Gutmann et al., “Sanctioned to Death? The Impact of Economic Sanctions on Life Expectancy and Its Gender Gap,” *The Journal of Development Studies* 57, no. 1 (2021): 139–62, <https://doi.org/10.1080/00220388.2020.1746277>.

<sup>609</sup> Mark Weisbrot and Jeffrey Sachs, *Economic Sanctions as Collective Punishment: The Case of Venezuela*, n.d.

<sup>610</sup> “The Human Consequences of Economic Sanctions,” *CEPR*, April 28, 2023, <https://cepr.net/publications/the-human-consequences-of-economic-sanctions/>.

<sup>611</sup> Policy profile (forthcoming) available at [www.ncep-poverty.org](http://www.ncep-poverty.org).

took hold.<sup>612</sup> Over time, it has resulted in the “encasement” of economic activity in technocratic institutions and legal rules that subordinate popular, democratic priorities to market imperatives and protect economic decision-making from public demands.<sup>613</sup> Indeed, core decisions about what our societies produce, value, and invest in today appear to be delegated to markets structured around growth and profit, with questions about the economy opened only to technical management rather than moral and political judgement, and democratically determined intervention.<sup>614</sup>

279. However, our “economy” is not neutral. It is constituted through law, policy, and power. Political choices have created economies where perverse amounts of wealth are held by the top 1% on the backs of the exploitation of unpaid caregivers, workers, communities and the environment. Recognising that the economic is political allows us to see that the organisation of production, distribution, and investment is not fixed, and brings back into view the role of collective decision-making in shaping economic outcomes.

280. The “governance core” of the Roadmap (pillar 6) is not simply an additional pillar of the Roadmap but a transversal framework for advancing democratic rule that underpins and enables all five policy areas. It focuses on the political and institutional foundations required to steer a transition beyond growth, recognising that new policies alone are insufficient without reforms to how collective priorities are defined, decisions are made, and accountability is ensured.

281. Today’s governance systems, shaped by growth imperatives, fiscal constraints and concentrated economic power, often struggle to act on long-term social and ecological objectives or to resolve the distributional trade-offs inherent in transformative change. This chapter therefore sets out the institutional architecture needed to support democratic planning, long-term coordination and accountability to people, human rights and planetary boundaries. It examines how governments can define shared priorities through transparent and inclusive processes, manage difficult transitions such as phasing down polluting sectors while protecting livelihoods, and allocate resources toward socially and ecologically essential investments, including care systems and public services. It emphasises that such choices cannot be left to market dynamics or technocratic decision-making alone, but require robust democratic deliberation and oversight.

## **B. Building meaningful democracy for a post-growth transition**

282. If we recognise our economy as politically constructed, that can be made or unmade through state and public action, the task that follows is to rebuild it through democratic means. This requires rethinking how to build our democratic institutions so that they are oriented toward collective decision-making, equality, and human rights.

283. To achieve these goals, the Roadmap is rooted in several principles that define what meaningful democracy entails in the context of eradicating poverty beyond growth. First, the Roadmap recognises that the economy is a site of democratic struggle and must remain accountable to workers, communities, and people living in poverty. Second, it understands that our current economic order is built on intersectional exploitation and gendered, racialised, and classed hierarchies. In response, it envisions an economy that is democratic and attentive to feminist, queer, religiously plural, anti-caste, and ecological concerns and allows for true human flourishing. Third, it prioritises democracy over technocracy and insists that those who live the consequences of economic decisions must also have the power to influence them. Thus, it calls for shifting authority away from insulated technocratic spaces and toward democratic institutions, social movements, and participatory processes. Fourth, it reaffirms that building a society outside of growthist logics requires not only institutional reform but also a renewal of political imagination. It calls for broad coalitions, across movements, unions, policymakers, and international institutions, capable of articulating and winning alternative futures.

284. Together, these principles provide the foundations for the proposals that follow. The constructive proposals outlined in the Roadmap are organised around a four-pronged approach to: (a) Institute democratic planning that enable governments and communities to direct investment, production, and distribution toward eradicating poverty and meeting human needs beyond growth imperatives; (b) Redefine measures of progress beyond GDP by centering wellbeing, ecological sustainability, and redistribution as the core benchmarks of success; (c) Expand and deepen participatory and deliberative democratic institutions so that workers,

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<sup>612</sup> Timothy Mitchell, “Fixing the Economy,” *Cultural Studies* 12, no. 1 (1998): 82–101, <https://doi.org/10.1080/095023898335627>.

<sup>613</sup> Quinn Slobodian, *Globalists: The End of Empire and the Birth of Neoliberalism* (Harvard University Press, 2018).

<sup>614</sup> Jedediah Britton-Purdy Rahman David Singh Grewal, Amy Kapczynski & K. Sabeel, “Building a Law-and-Political-Economy Framework: Beyond the Twentieth-Century Synthesis,” *Yale Law Journal*, vol. 129(2020), <https://yalelawjournal.org/feature/building-a-law-and-political-economy-framework>.

communities, and marginalized groups can meaningfully shape decision-making at all levels, and (d) Build durable countervailing power among working-class and poor communities to meaningfully contest entrenched social and economic power and give teeth to the democratic planning mechanisms outlined in the Roadmap.

### C. Democratic planning for eradicating poverty beyond growth

285. Poverty will not end through fragmented programming, micro-initiatives, or aid. The scale of transformation necessary requires governments to reclaim democratic control over our political economies, direct resources toward universal provisioning, and organize the economy around meeting human needs within ecological limits. In this spirit, the Roadmap calls for:

286. **Building national anti-poverty strategies (policy profile 6.1.)**<sup>615</sup> through which governments organise long-term, coordinated plans to eradicate poverty beyond growth, utilizing post-market redistribution, in-market inclusions, and pre-market social investment strategies. In the 2012 Guiding Principles on Extreme Poverty and Human Rights, governments pledged to adopt poverty reduction strategies based on human rights, involving people in poverty in their design and implementation, and setting targets to be reached within specific time frames.<sup>616</sup> This proposal, otherwise discussed at length in the main body of this report, calls for adopting National Anti-Poverty Strategies that explicitly organize policy interventions across three levers: (1) post-market compensation through progressive taxation and universal public services, combined with (2) in-market inclusion strategies such as labour market reforms that guarantee living wages and reduce precarity, and (3) sustained pre-market social investment in early childhood, education, housing, and nutrition to break the vicious cycles that perpetuate poverty across generations. NAPS should begin by comprehensively assessing the state of poverty, grounded in multidimensional measures that capture deprivations across income, living standards, health, education, and social participation, while ensuring that the “missing poor” – including undocumented migrants, homeless persons, and people living in institutions – are not excluded from analysis. Indeed, such diagnostics should remain attentive to the hidden and relational dimensions of poverty, including institutional and social maltreatment, as well as experiences of disempowerment and suffering, which are often overlooked in conventional measures of poverty. Given the trans-sectoral nature of poverty, NAPS should call for establishing high-level coordination mechanisms across ministries and levels of government, that can align post-market compensation with in-market inclusions and pre-market social investment, involving the necessary departments in planning and implementation. NAPS should also aim to improve accountability by setting specific, measurable, achievable, relevant and time-bound (SMART) targets that are binding and allow progress to be assessed by opposition political parties, non-governmental organisations and unions, and the media. Finally, the design of NAPS should favour the meaningful participation of people living in poverty to shape design decisions, while embedding long-term, preventive approaches that address the structural and intergenerational drivers of poverty. In this way, national anti-poverty strategies can move beyond fragmented, reactive, and purely programmatic interventions to serve as coherent, rights-based frameworks through which States address the structural production of poverty and ensure its sustained eradication over time.

287. **Protecting the integrity of democratic decision-making (policy profile 6.2.)**<sup>617</sup>: Activists and scholars alike have been sounding the alarm bells on the intensifying corporate capture of democratic institutions, which has undermined democratically determined priorities of the majority in favour of profit maximizing goals that benefit a narrow elite. This capture of public decision-making institutions often takes place through a suite of innocuous tools and tactics such as proffering corporate-dominated ‘advice’ or ‘expertise’ through the policy-making process; the smooth movement of staff via the revolving door to and from public institutions and big business; the privileged access of business interests to top decision-makers and officials responsible for handling key dossiers; informal links between political and corporate elites; funding of ostensibly ‘independent’ research units to support public work. These channels allow powerful actors, such as fossil fuel and chemical industries, to exercise disproportionate influence over public policy, undermining the basic tenets of democratic rule. In response, this proposal calls for instituting lobby firewalls that create clearly defined boundaries between corporate actors and decision-makers, improved transparency mechanisms including mandatory disclosure of lobbying activities, and revolving door prohibitions for public officials to prevent careerist impulses from orienting public policy towards private interest. Ultimately, building a human rights economy beyond the imperatives of exploitative growth requires that workers, communities, and

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<sup>615</sup> Policy profile prepared by the UN Special Rapporteur on extreme poverty and human rights, Olivier De Schutter, available at [www.ncep-poverty.org](http://www.ncep-poverty.org). See also A/HRC/62/42.

<sup>616</sup> Para. 50.

<sup>617</sup> Policy profile prepared by Lora Verheecke (Freelance researcher) and Hans van Scharen (researcher), Corporate Europe Observatory, available at [www.ncep-poverty.org](http://www.ncep-poverty.org).

indigenous people that make up the majority are able to set the goals, values, and priorities that public institutions serve without succumbing to pressures exerted by powerful groups.

288. **Future generations planning (policy profile 6.3.)**<sup>618</sup> to move beyond the imperatives of growth by embedding intergenerational justice and environmental stewardship at the heart of public institutions. The immediate priority of tackling cost-of-living concerns sometimes leads policymakers to neglect the long-term objective of environmental sustainability, as if the two objectives were at odds with one another -- whereas, as the Special Rapporteur argued in a report to the General Assembly on the "just transition"<sup>619</sup>, they can and must be combined.<sup>620</sup> This myopia locks societies into short-term, growth-dependent models at the expense of long-term social and ecological wellbeing, and undermines our capacity to confront climate breakdowns, demographic pressures and social fragmentation.<sup>621</sup> The eradication of poverty, understood not simply as an income threshold but as a multidimensional condition transmitted across generations, requires institutional reform to align policies, incentives, and social expectations around the pursuit of human and planetary wellbeing.<sup>622</sup> This proposal to engender intergenerational solidarity in governance is grounded in the core principles and actions of the Declaration on Future Generations adopted, together with the Pact for the Future, in September 2024. It outlines the need to implement international and constitutional legal provisions on future generations such as the intergenerational equity principle, as confirmed by the Advisory Opinion of the International Court of Justice on Climate Change, and calls for strengthening democratic planning capacities that equip states with the information, strategic foresight units, parliamentary oversight communities, and indicators needed to detect emerging risks and evaluate trade-offs over time.<sup>623</sup> <sup>624</sup> At the macro-fiscal level, the proposal advances reforms to sovereign wealth funds and fiscal rules that safeguard future generations and enable governments to finance the transitions necessary for long-term resilience such as fossil fuel phase out, climate mitigation and adaptation, and social protection, and prevent locking low-income communities into debt- and fossil-fuel dependent development paths.<sup>625</sup> By institutionalizing long-term governance in this way, the proposal aims to close the 'tragedy of the horizon' gap, ensure that today's decisions respect planetary limits and expand the political space for ambitious poverty eradication beyond growth.<sup>626</sup> It shows how pockets of innovation can be scaled into a coherent system of governance capable of redistributing risks, resources and voice across time.<sup>627</sup>

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<sup>618</sup> Policy profile prepared by Daouia Chalali, Project Lead @ Future Generations; United Nations University Centre for Policy Research, available at [www.necp-poverty.org](http://www.necp-poverty.org).

<sup>619</sup> The 'Just Transition': eradicating poverty within planetary boundaries'. Report submitted by the Special Rapporteur on extreme poverty and human rights to the 75th session of the General Assembly, A/75/181 (20 July 2020).

<sup>620</sup> Christian Gollier, *Entre fin de mois et fin du monde: économie de nos responsabilités envers l'humanité* (Paris: Fayard/Collège de France, 2022); Mark Carney, 'Breaking the Tragedy of the Horizon: Climate Change and Financial Stability,' speech at Lloyd's of London, 29 September 2015 (Bank of England).

<sup>621</sup> OECD, *To Have and Have Not: How to Bridge the Gap in Opportunities* (Paris: OECD Publishing, 2025); United Nations Office for Disaster Risk Reduction (UNDRR), *Global Assessment Report on Disaster Risk Reduction 2025: Resilience Pays – Financing and Investing for Our Future* (Geneva: United Nations, 2025).

<sup>622</sup> Donella H. Meadows et al., *The Limits to Growth* (New York: Universe Books, 1972); Thomas Hale, *Long Problems: Climate Change and the Challenge of Governing Across Time* (Princeton: Princeton University Press, 2024).

<sup>623</sup> 5. OECD, *Towards anticipatory governance: guidelines for public sector organisations* (Paris: OECD Publishing, 2025); Lauren Rickards et al., 'Learning from the Future: Using Anticipatory Governance to Develop Resilient Strategies,' *Public Administration Review* 74, no. 5 (2014): 647–659; Jörg Tremmel et al., *Intergenerational Justice and Public Policy* (Cheltenham: Edward Elgar, 2020).

<sup>624</sup> United Nations, *Declaration on Future Generations, Annex II to the Pact for the Future* (New York: United Nations, 2024); Maastricht Principles on the Human Rights of Future Generations (Maastricht University, 2023); Ricardo Araujo and Laurent Koessler, 'The Rise of the Constitutional Protection of Future Generations,' LPP Working Paper No. 7/2021.

<sup>625</sup> World Bank, *Timor-Leste Public Expenditure Review: Managing Petroleum Wealth for Long-Term Development* (Washington, DC: World Bank Group, 2025); Sovereign Wealth Fund Institute, *Sovereign Wealth Fund Rankings* (Las Vegas: SWFI, 2025); Marianne Takle, *Showing Social Solidarity with Future Generations* (London: Routledge, 2024).

<sup>626</sup> International Court of Justice, *Advisory Opinion on the Obligations of States in Respect of Climate Change* (The Hague: International Court of Justice, 2025); Simon Caney, 'Climate Change and the Duties of the Advantaged,' *Critical Review of International Social and Political Philosophy* 13, no. 1 (2010): 203–228.

<sup>627</sup> Jörg C. Tremmel, *A Theory of Intergenerational Justice* (London: Earthscan, 2009); Paola Accituno, 'Parliamentary Committees for the Future: A Legislative Movement to Overcome Political Myopia,' United Nations University Centre for Policy Research, 9 July 2025; Welsh Government, *Well-being of Future Generations (Wales) Act 2015*; Vesa Koskimaa and Tapio Raunio, 'Encouraging a Longer Time Horizon: The Committee for the Future in the Finnish Eduskunta,' *The Journal of Legislative Studies* 26, no. 3 (2020): 121–140.

## D. Redefining progress beyond growth

289. GDP has long been the organising logic of our economy, compelling governments to pursue endless expansion, even when growth becomes socially harmful and ecologically destructive. This is the perverse logic of uneconomic growth: rising output alongside worsening inequality, exploitation of workers, and accelerating ecological breakdown. Alternative ways of organising our societies and economies are marginalised or dismissed as infeasible in the face of this overarching focus on GDP. Redefining progress therefore requires dismantling the dominance of GDP and replacing it with metrics and accounting systems that prioritise human wellbeing, equitable distribution, and ecological stability. In response, the Roadmap calls for:

290. **Democratising the macroeconomic modelling toolbox (policy profile 6.4.)**<sup>628</sup> to contest the values and trade-offs embedded in policy analysis and ensure that decisions about wellbeing, care, and ecological balance are informed by societal priorities rather than hidden assumptions about growth. In many institutions today, major policy choices are still assessed mainly through conventional macroeconomic frameworks, especially DSGE (Dynamic Stochastic General Equilibrium) and CGE (Computable General Equilibrium) models, which although useful in specific contexts, have several limitations. These approaches rest on assumptions that are not readily accessible to non-specialists, give limited weight to distributional outcomes and ecological constraints, and thus narrow the range of policies considered feasible.<sup>629</sup> The Roadmap therefore proposes a new institutional architecture for model-based governance. First, it calls for strengthened transparency infrastructure, including public model inventories, standardised “Model Cards” documenting assumptions and limitations, scenario registries, and systematic sensitivity analysis. Second, it promotes methodological pluralism for high-stakes decisions, encouraging institutions to compare results across different modelling approaches rather than relying on a single framework. Third, it introduces concise policy dashboards that prioritise outcomes directly aligned with the Roadmap’s objectives—such as poverty reduction, inequality, access to essential goods and services, labour conditions, and ecological pressures—alongside, rather than secondary to, aggregate economic indicators.<sup>630</sup> What this changes is the range of policies that can be assessed credibly: governments would be better able to examine redistribution, sufficiency, care, and ecological transition packages on their social and environmental merits, rather than judging them primarily through GDP-centred criteria.<sup>631</sup> This matters in both high-income countries and low- and middle-income countries, where broader and more locally grounded modelling can also reduce dependence on imported templates that do not fully reflect domestic structural conditions and development priorities. As a concrete illustration of operational feasibility, this proposal points to frameworks such as EUROGREEN, which can be used to model an integrated policy mix aligned with the Roadmap and show how poverty eradication beyond growth can be analysed in practical terms.<sup>632</sup>

291. **Tracking multi-dimensional wellbeing indicators (policy profile 6.5.)**<sup>633</sup> that capture wellbeing, human development, value of care work, inclusivity and ecological sustainability, to replace the dominance of the GDP for understanding the state of our economy and society. Metrics shape our societal understanding of the current situation, progress, and projections into the future. Governments have long used GDP growth as a proxy for national progress, even though the problems of using GDP as a measure of societal wellbeing have been known for decades.<sup>634</sup> Focusing only on GDP fails to recognise the multidimensional nature of sustainable development and wellbeing.<sup>635</sup> To measure what truly matters for societal wellbeing, this proposal

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<sup>628</sup> Policy profile prepared by Simone D’Alessandro, Matthieu Bordenave, Kilian Rouge (Ecohesion Collective), available at [www.ncep.poverty.org](http://www.ncep.poverty.org).

<sup>629</sup> Stiglitz, J. E. 2018. “Where Modern Macroeconomics Went Wrong”;

Souffron, C., and P. Jacques. 2024. “A Successful Assessment of the Economic Impacts of Ecological Transition Policies in the EU Requires the European Commission to Broaden the Range of Its Modelling Tools.”

<sup>630</sup> This aligns with longstanding recommendations to move beyond GDP-centric measurement, as articulated in Stiglitz, J. E., A. Sen, and J.-P. Fitoussi. 2009. Report by the Commission on the Measurement of Economic Performance and Social Progress.

<sup>631</sup> Stiglitz, J. E., A. Sen, and J.-P. Fitoussi. 2009. Report by the Commission on the Measurement of Economic Performance and Social Progress.

<sup>632</sup> D’Alessandro, S., A. Cieplinski, T. Distefano, and K. Dittmer. 2020. “Feasible Alternatives to Green Growth.”

<sup>633</sup> Policy profile prepared by Rutger Hoekstra, Associate Professor, Institute of Environmental Science (CML), Leiden University, Member of the MERGE project, available at [www.ncep.poverty.org](http://www.ncep.poverty.org).

<sup>634</sup> Kubiszewski, Ida, Robert Costanza, Joseph Eastoe, Tianchu Lu, Kenneth Mulder, Grover Patteson Hernandez, P eter Bencz ur, and Sandrine Dixon-Dect eve. “Building consensus on societal wellbeing: a semantic synthesis of indicators to move beyond GDP.” *Ecological Indicators* 178 (2025): 114076.

<sup>635</sup> United Nations. *Our Common Agenda Policy Brief 4: Valuing What Counts: Framework to Progress Beyond Gross Domestic Product*. (2023); Robert Costanza, Rutger Hoekstra, Joseph Eastoe, Irlan Rum, Ida Kubiszewski, Dan O’Neill,

recommends that governments use multidimensional wellbeing frameworks that capture key dimensions of wellbeing and overcome the shortcomings of GDP. Over the years, many metrics have been proposed to move beyond GDP by a wide variety of actors. Among them, consensus has been forming around the Sustainable and Inclusive Wellbeing (SIW) framework<sup>636</sup>, which highlights the need to measure three dimensions: a) ensuring current wellbeing ('wellbeing'), including the key determinants of wellbeing; b) ensuring future wellbeing ('sustainability'), encompassing biophysical and social conditions for future wellbeing; and c) limiting wellbeing inequalities for current and future generations ('inclusion'), gauging the distribution of wellbeing determinants and opportunities across spatial scales and social groups. Additional guidance is expected from the High Level Expert Group on Beyond GDP, established in accordance with action 53 of the Pact for the Future. By seeking to move beyond GDP, this proposal seeks to engender a shift in our economies so we can measure what we truly value, reconsider what progress means, and re-evaluate how we distribute resources and commit to change.

**292. A global accounting system for sustainable and inclusive wellbeing (policy profile 6.6.)**<sup>637</sup> to replace GDP-centric policy frameworks and realign decision-making with social and ecological outcomes. GDP is one part of a broader accounting framework called the System of National Accounts that analyses core economic concepts such as productivity, consumption, savings, imports, exports, and financial flows. Contemporary economic governance remains anchored in Gross Domestic Product (GDP) and the System of National Accounts (SNA), which together shape how governments diagnose problems, design policy, and evaluate progress. While GDP is widely recognised as an inadequate measure of societal wellbeing, its institutional dominance persists because it is embedded within this powerful global accounting and modelling infrastructure that provides harmonised data, supports macroeconomic analysis, and guides policymaking across over 200 countries. As a result, policy attention remains narrowly focused on economic output, obscuring trade-offs with inequality, environmental degradation, and long-term sustainability. Existing "beyond-GDP" indicators have failed to displace this paradigm because they lack the same level of institutionalization and policy functionality. In response, this proposal advances the development of a global accounting framework for sustainable and inclusive wellbeing that integrates economic, social, and environmental systems into a single, policy-relevant architecture. Building on existing statistical infrastructures such as the SNA, the System of Environmental-Economic Accounting (SEEA), and emerging social accounting systems, governments should develop integrated "wellbeing accounts" that measure not only economic flows but also distributional outcomes, ecological limits, and long-term sustainability across multiple units such as mass, people, time. These accounts should be produced regularly by national statistical offices and coordinated globally through the United Nations to ensure comparability across the globe. Importantly, the framework should be linked to new generations of post-growth macroeconomic models that are capable of analysing trade-offs, synergies, and transboundary impacts, including consumption-based footprints. By replacing GDP and the traditional System of National Accounts as the central organising metrics and embedding wellbeing, inclusion, and sustainability into core economic accounting, this policy would reorient governance toward long-term, equitable, and ecologically grounded development pathways.

**293. Wellbeing and participatory budgeting (policy profile 6.7.)**<sup>638</sup> to direct public spending towards urgent, necessary, and democratically determined needs. Government budgeting processes tend to be reactive, short-term, siloed and technocratic.<sup>639</sup> Rather than acting as levers for collectively determining public investment, they often lack direct input from the communities most affected by budget decisions, and their competitive

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Mario Biggeri, Chiara Pollio, and Maria Zinutti. "A Synthesis of Models, Metrics, and Policies for a Sustainable and Inclusive Wellbeing Future-Deliverable D1. 3-Merge Project." (2024).

<sup>636</sup> Peter Benzur, Ana Boskovic, Jessica Cariboni, Rachele Chevallier, Julia Le Blanc, Alina Sandor, and Slavica Zec. "Sustainable and Inclusive Wellbeing, the road forward." *Publications Office of the European Union* (2024); Annegeke Jansen, Ranran Wang, Paul Behrens, and Rutger Hoekstra. "Beyond GDP: a review and conceptual framework for measuring sustainable and inclusive wellbeing." *The Lancet Planetary Health* 8, no. 9 (2024): e695-e705; Irlan Rum, Rutger Hoekstra, Annegeke Jansen, Joseph Eastoe, Ida Kubiszewski, Robert Constanza, Raphael Kaufmann, and Mario Biggeri. "Are Beyond-GDP metrics converging?." (2024): 0-0.

<sup>637</sup> Policy profile prepared by Biggeri Mario, Full Professor, University of Florence and ARCO (Action Research for CO-development), Fondazione PIN; Giroletti Toa, Researcher, University of Florence and ARCO (Action Research for CO-development), Fondazione PIN; Rannikko Alisa, Doctoral Researcher, Tampere University; Ferrannini Andrea, Researcher, University of Florence and ARCO (Action Research for CO-development), Fondazione PIN; available at [www.necip.poverty.org](http://www.necip.poverty.org).

<sup>638</sup> Policy profile prepared by Margreet Freiling, Knowledge and Policy Lead, Wellbeing Economy Alliance; and Ryan Gem, Learning and Evaluation Manager, People Powered, available at [www.necip.poverty.org](http://www.necip.poverty.org).

<sup>639</sup> C. Gaukroger, "Budgeting for Wellbeing. International Approaches," *Carnegie UK*, <https://carnegieuk.org/publication/budgeting-for-wellbeing-international-approaches/>.

nature tends to hinder cross-governmental collaboration in responding to challenges. In response, wellbeing budgeting ensures that budgetary decision-making looks beyond the routine focus on a narrow set of economic indicators (eg: GDP, unemployment, and inflation), and are instead guided by the use of wellbeing metrics and frameworks that are attentive to concerns of equity, ecological sustainability, etc.<sup>640</sup> Wellbeing budgeting can go hand in hand with participatory budgeting, which aims to make the budgeting process more democratic by directly involving people and communities in making concrete decisions about the public spending affecting their lives. Over the last decade, a growing number of governments have adopted or piloted wellbeing budget approaches, including in Bhutan; Aotearoa, New Zealand; Canada; Iceland; Italy; Ireland; and several state governments in Australia.<sup>641</sup> Participatory budgeting too has been implemented in a large number of municipalities globally, and has had a track record of improving governance by successfully directing resources towards urgent community priorities, redistributing public funds to low-income communities, and improving governments' ability to generate tax revenue<sup>642</sup>. Together, these budgeting innovations can fundamentally change how resources are allocated by setting comprehensive wellbeing evidence as the basis for determining budget priorities, assessing budget proposals against their impact on social and environmental wellbeing goals, strengthening budget collaboration between government departments for improved policy coherence, and giving people a voice in budget decisions that affect their lives as the basis for more equitable outcomes, increased trust and stronger civic engagement.

## E. Building participatory and deliberative democracy

294. The Roadmap reaffirms that people must have a direct role in setting priorities and negotiating trade-offs over resources, livelihoods, and ecological limits. The proposals that follow create institutional spaces for collective decision-making, ensuring that those most affected shape the outcomes. The Roadmap thus proposes:

295. **Citizens' assemblies with binding follow-through (policy profile 6.8.)**<sup>643</sup> to move beyond technocratic governance and collectively negotiate trade-offs inherent to moving beyond growth-dependence. Citizens' assemblies are structured forums composed of randomly selected but demographically representative members of the public, convened to deliberate on complex policy questions requiring broad social legitimacy, and issue collective recommendations. These may include defining resource-use ceilings, determining priorities for redistribution, or guiding the phase-down of high-impact industries. Successful examples include assemblies convened in Ireland to influence referenda on marriage equality and abortion,<sup>644</sup> in France where the Citizens' Climate Convention proposed key ideas for climate and social justice<sup>645</sup>, in Brussels where permanent hybrid committees composed of Members of Parliament and randomly selected citizens are a standing feature, or in Paris to discuss solutions to lack of housing.<sup>646</sup> While consultations lacking meaningful follow-through or inadequate financial and childcare support for marginalised members can drift into symbolic and toothless procedures, citizens' assemblies embedded in formal decision-making with government obligations or links to referenda can act as important innovations to empower citizens and engender direct democracy.<sup>647</sup>

296. **Institutionalizing participatory social audits and community monitoring (policy profile 6.9.)**<sup>648</sup> across all key public programmes to put communities, especially people living in poverty, in-charge of directly

<sup>640</sup> C. Huang, P. Renzio, and D. McCullough, "New Zealand's "WellBeing Budget": A new model for managing public finances?" (Washington: International Budget Partnership, 2020).

<sup>641</sup> C. Gaukroger, "Budgeting for Wellbeing. International Approaches," *Carnegie UK*, <https://carnegieuk.org/publication/budgeting-for-wellbeing-international-approaches/>.

<sup>642</sup> People Powered, "Impacts of Participatory Budgeting: What we know." Research Brief (2025); B. Wampler, M. Touchton, and N. Kumar, "How participatory budgeting can improve governance and well-being," *People Powered: Global Hub for Participatory Democracy* (n.d.).

<sup>643</sup> Policy profile prepared by Maeva Lafleur, What about dem; Jonathan Moskovic, What about dem, European University Institute; Hélène Ramaroson, What about dem.; Hannah Vanbelle, What about Dem, available at [www.ncep.poverty.org](http://www.ncep.poverty.org).

<sup>644</sup> Courant, D. Citizens' Assemblies for Referendums and Constitutional Reforms: Is There an 'Irish Model' for Deliberative Democracy? *Frontiers in Political Science*, 2 (2021)

<sup>645</sup> Labrador, A. & Zografos, C. Empowerment and disempowerment in climate assemblies: The French citizens' convention on climate. *Environmental Policy and Governance* (2023)

<sup>646</sup> Macq, H. & Jacquet, V. op. cit.

<sup>647</sup> Macq, H. & Jacquet, V. Institutionalising Participatory and Deliberative Procedures: The origins of the first permanent citizens' assembly (*European Journal of Political Research*, 2021)

<sup>648</sup> Policy profile prepared by Karuna Muthiah Lead, Tamil Nadu Social Audit Division; Centre on Integrated Rural Development for Asia and the Pacific; and Sowmya Kidambi, Director and CEO, the Social Work and Research Centre (Barefoot College) Sowmya Kidambi is currently the Director and CEO of the Social Work and Research, available at [www.ncep.poverty.org](http://www.ncep.poverty.org).

reviewing public spending, service delivery, and policy outcomes. Development programmes are often designed in a top-down manner and are frequently undermined by poor design, inefficiency, and corruption, which, when combined with weak oversight institutions, leads to poor outcomes. In response, this proposal recommends institutionalizing participatory accountability mechanisms, such as social audits and community monitoring, that enable meaningful citizen participation in both the design and monitoring of programs, which have shown to improve awareness of entitlements, enhance the provision and uptake of services,<sup>649</sup> reduce corruption and leakages,<sup>650</sup> and empower people. Importantly, these mechanisms should not be treated as one-off exercises or outsourced to private actors. Instead, they should be embedded as fundamental parts of programmatic design and implementation and facilitated by regular state funding and independent public institutions, as evidenced under the erstwhile Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)<sup>651</sup> in India. This citizen “voice” in program design and evaluation requires state “teeth” to be effective,<sup>652</sup>: independent institutions should be empowered to ensure grievance redressal, sanction officials, address administrative lapses, and investigate corruption, and deliberative public platforms at multiple levels should review findings and action-taken reports, to drive corrective action.

297. Notable precedents include the institutionalized social audits under India’s MGNREGA (since 2006), community-based monitoring of the National Rural Health Mission in India (2007–2012), the participatory audit model developed by the Commission on Audit in the Philippines (initiated in 2012), and Mexico’s community oversight mechanisms for social protection and conditional cash transfer programmes under Progres/Oportunidades (1997–2014). Precedents of participatory inquiry include the citizen-led surveys of the Right to Food Campaign in India (2003–present), which exposed systemic failures in food distribution and mid-day meal schemes, and the People’s Audit of the MGNREGA in India (2006–2012), which mobilised thousands of rural workers to verify employment and wage data. Similar initiatives in Brazil’s participatory research on Bolsa Família and South Africa’s community scorecards for basic services demonstrate how citizen-generated evidence improves both policy design and public trust. Taken together, these mechanisms strengthen demands for universal access to basic services and can promote a shift from discretionary provisioning to entitlement-based delivery.

298. **Universal access to accurate, pluralistic, and independent information (policy profile 6.10.)**<sup>653</sup> that remakes public debates and encourages accountability. In our present moment, concentrated media ownership, declining public-interest journalism, and the spread of disinformation have weakened the informational foundations of democratic governance. When access to reliable and pluralistic information is unequal, those already facing poverty and exclusion are deprived of the knowledge necessary to claim rights and participate meaningfully in public life. Information asymmetries have thus reinforced structural inequality and disempowerment, and the corporate and political capture of media ecosystems has led to distorted public debates on how to set up our societies and economies to serve democratically determined needs. In response, this proposal calls for ensuring universal access to accurate, pluralistic, and independent information through a comprehensive public-interest framework. This includes stable and independent financing models for public-service media; dedicated funds and protections for investigative journalism; and strong safeguards for editorial autonomy. Additionally, regulatory measures such as limits on media concentration, transparency of ownership structures, whistle-blower protections, and robust freedom-of-information regimes can prevent political or corporate capture. Digital platform governance is equally central: measures should address disinformation, mandate meaningful algorithmic transparency, regulate targeted political advertising, and ensure fair visibility and distribution of trustworthy content. Enabling conditions include independent media regulators, legal protections for journalists and civil society actors, and enforceable guarantees of universal access to public data and government information. By treating information as a public good rather than a

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<sup>649</sup> Gordon, J.; Tranchant, J-P; Casu, L.; Mitchell, B. and Nisbett, N. (2019) APPI/SPREAD Collective Action for Nutrition Social Audit Programme Odisha, India: Final Evaluation Report, Brighton: IDS

<sup>650</sup> Molina, E., Carella, L., Pacheco, A., Cruces, G., & Gasparini, L. (2016). Community monitoring interventions to curb corruption and increase access and quality of service delivery in low- and middle-income countries: A systematic review. *Campbell Systematic Reviews*, 12(1), 1–204.

<sup>651</sup> Pande, S. (2022). State-led social audits: Enabling citizen oversight in India’s National Rural Employment Guarantee Program. *Accountability Research Center*.

<sup>652</sup> Fox, J. (2015). Social accountability: What does the evidence really say? *World Development*, 72, 346–361.

<sup>653</sup> Policy profile prepared by Anya Schiffrin Co-director, Technology Policy & Innovation (TPI) Concentration, Columbia University’s School of International and Public Affairs; and Julie Posetti, Director of the Information Integrity Initiative, a project of The Nerve, Chair of the Centre for Journalism & Democracy, City St George’s, University of London, available at [www.ncep.poverty.org](http://www.ncep.poverty.org).

commodity, this policy strengthens democratic discussions on questions of public necessity and enables ordinary people to meaningfully participate in collective decision-making.

299. **Democratizing governance of digital and AI systems (policy profile 6.11.)**<sup>654</sup> to stem digital dispossession and build public-interest technologies that serve popular priorities. Contrary to mainstream accounts, digital technologies, including AI and machine learning, are not autonomous forces that develop independently and are disembodied from social relations: they are institutional and social arrangements that are shaped both in their design and goals by human choices, power, and governance. The path of technological progress is not preordained, and technologies can be set up to serve democratically determined popular priorities rather than profit maximising missions. Considering this reality, this policy profile responds to the opaque integration of algorithmic systems into welfare administration, policing, migration control, employment and other core public functions, which have shifted decision-making power from democratic institutions to proprietary, corporate-controlled infrastructures. This has left us with new forms of exclusions, discrimination, and surveillance:<sup>655</sup> As noted by the former Special Rapporteur on extreme poverty and human rights<sup>656</sup>, and as further documented by the current Special Rapporteur<sup>657</sup>, welfare algorithms have wrongly denied benefits, predictive policing has amplified racial profiling, and algorithmic management has intensified work, in addition to undermining collective bargaining, and deepening gendered and racialised inequalities. Meanwhile data-extractive business models have continued to drive ecological harms through energy-intensive data centres and critical mineral demand.<sup>658</sup> In place of this trajectory, this proposal establishes a framework for democratic digital and AI governance so that digital technologies are not simply regulated but are fundamentally set up to serve urgent and necessary public goals. This includes proposals around transparency, explainability, and contestability requirements for all public-sector AI; mandatory algorithmic assessments and environmental due-diligence for high-risk systems; substantive bans and restrictions on socially harmful uses (such as biometric mass surveillance and fully automated welfare denial); independent regulators and multi-stakeholder oversight bodies; strong labour protections and collective bargaining over workplace AI; and public-interest digital infrastructure, including open standards and South–South cooperation to reduce dependence on a handful of global platforms.<sup>659</sup> These measures build on and extend emerging initiatives such as the EU AI Act, Canada’s Directive on Automated Decision-Making, and national experiments with public digital infrastructure and data trusts, while centring human rights, gender equality and workers’ rights.<sup>660</sup> Ultimately, this proposal seeks to redistribute power from tech oligopolies to democratic institutions, workers and affected communities; while also directing digital capacity toward high-quality public services, universal social protection and ecologically sustainable provisioning rather than speculative growth.<sup>661</sup>

## F. Building countervailing power

300. We live in an age of unprecedented abundance. The world already produces more than enough to end extreme poverty many times over, yet poverty persists, not because of scarcity, but because our economies are organised to serve the priorities of powerful groups over meeting the urgent needs of the vast majority. These groups are able to use their economic and political influence to weaken regulations, circumvent laws instituted to fix this perverse inequity, and set up terms of governance that allow them to maintain outsized power. Well-intentioned policy alone is both naïve and not enough. Without building the power of organised collectives

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<sup>654</sup> Policy profile prepared by Andre Pancholi, team of the UN Special Rapporteur, available at [www.neep.poverty.org](http://www.neep.poverty.org).

<sup>655</sup> Virginia Eubanks, *Automating Inequality: How High-Tech Tools Profile, Police, and Punish the Poor* (New York, St. Martin’s Press, 2018); Safiya Umoja Noble, *Algorithms of Oppression: How Search Engines Reinforce Racism* (New York, NYU Press, 2018).

<sup>656</sup> A/74/293 (2019).

<sup>657</sup> A/30/138 (2025), paras. 14-19.

<sup>658</sup> Veena Dubal, “The Drive to Precarity: A Political History of Work, Regulation, & Labor Advocacy in San Francisco’s Taxi & Uber Economies,” *Berkeley Journal of Employment and Labor Law*, vol. 38, no. 1 (2017); Osea Giuntella, Julian König and Lorenzo Stella, “Artificial intelligence and the wellbeing of workers,” *Scientific Reports* 15, 20087 (2025); IMF, “Is Technology Widening the Gender Gap? Automation and the Future of Female Employment” (2019).

<sup>659</sup> AI Now Institute, *Algorithmic Impact Assessments: A Practical Framework for Public Agency Accountability* (2018); UNESCO, *Recommendation on the Ethics of Artificial Intelligence* (Paris, 2021); Ada Lovelace Institute, AI Now Institute & Open Government Partnership, *Algorithmic Accountability for the Public Sector* (2021).

<sup>660</sup> European Parliament and Council of the European Union, Regulation (EU) 2024/1689 on Artificial Intelligence (AI Act), Official Journal of the European Union (2024); Treasury Board of Canada Secretariat, *Directive on Automated Decision-Making* (2019); United Nations, *Roadmap for Digital Cooperation* (New York, 2020).

<sup>661</sup> Nick Srnicek, *Platform Capitalism* (Cambridge, Polity Press, 2017); Shoshana Zuboff, *The Age of Surveillance Capitalism: The Fight for a Human Future at the New Frontier of Power\** (New York, Public Affairs, 2019); AI Now Institute, *Artificial Power: 2025 Landscape Report* (New York, AI Now Institute, 2025)

such as unions and social movements to exercise coercive power over decision-making, formal legislations and actions will be captured by elite interests. In line with this approach, the Roadmap proposes:

**301. Supporting collective action around major levers of power outside labour including housing, environment, care to increase the strength and ability of community bargaining (policy profile 6.12.).**<sup>662</sup>

Countervailing power should operate beyond the workplace since many domains of extraction and exploitation lie outside wage work, such as housing, care, and the environment. This policy proposal aims to democratize negotiations across the economy so that people can organize around the major levers of power, not just their labour. It could involve legally recognising tenant associations as collective bargaining agents empowered to negotiate rent ceilings, eviction moratoria, maintenance standards, and housing quality with landlords, developers, and real estate investment trusts; establishing caregiver collectives that negotiate with public agencies and private providers on wages, working conditions, and the design of care and social protection systems, ensuring that unpaid and informal carers are represented; creating democratically elected local bodies with formal negotiation rights with utilities, extractive industries, and environmental authorities over pricing, pollution, and resource use; and redesigning competition law to extend coordination rights to community and worker organisations, allowing them to collectively set standards, share data, and bargain, while restricting monopolistic coordination among corporations. This policy proposal aims to shift democratic participation from periodic voting to continuous, participatory governance through infrastructures for maintaining and exercising coercive collective power.

**302. Reforming and decolonizing economics education (policy profile 6.13.)**<sup>663</sup> to strengthen the intellectual foundations for diagnosing problems and designing policies beyond the logics of growthism. In the discipline of economics, the continued predominance of Eurocentric frameworks treat the historical experience of Western Europe as a neutral and universal reference for development. In doing so, these approaches frequently abstract from the historical roles of colonialism, slavery, dispossession, racialisation, patriarchy, and global power relations, limiting the discipline's capacity to accurately diagnose patterns of poverty, inequality, and underdevelopment.<sup>664</sup> The political and social stakes are high: these economics frameworks shape how governments, universities, and international institutions define problems and design policies, often legitimising growth-centered strategies that ignore historical exploitation, reinforce dependency, and fail to meet human needs sustainably. This proposal advances a set of practical and connected policy instruments to reform and decolonise economics education and knowledge production, by systematic historical re-grounding of core economic concepts; curriculum reform that embeds plural and Global South epistemologies; audits of Eurocentric categories such as “developed” and “underdeveloped”; reforms to journals, hiring, and citation practices; and the creation of policy review units to reassess IMF- and World Bank-style frameworks. Importantly, these approaches are not speculative: similar interventions have already been implemented in parts through institutions such as UNCTAD, ECLAC, CODESRIA, anticolonial development traditions, and more recently through curriculum reforms and pluralism initiatives linked to movements like Rethinking Economics. This proposal seeks to redistribute epistemic power within economics. It changes whose histories and experiences count, challenges who defines “rigour” and “neutrality,” and unlocks alternative policy tools grounded in structural analysis rather than GDP growth. By shifting attention to power relations, global hierarchies, and social reproduction, it enables more accurate diagnosis of poverty and inequality, as well as to escape the preponderance of extractivist development models.

## **G. Towards a politics of possibility**

303. What follows from this agenda is not a retreat from politics, but instead an embrace of democratic possibilities: what is presented as economic necessity is often the outcome of political choices that can be contested and remade. Indeed, histories of collective struggle that won equal pay for women, the 5-day work week, or parental leave for families are important reminders that organised participation in democratic politics is a powerful counter to the pervasive pessimism of our times. Recent climate movements, for instance, have shifted the terrain from incrementalism to urgency, from technocratic fixes to questions of justice and

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<sup>662</sup> Policy profile (forthcoming), available at [www.neep.poverty.org](http://www.neep.poverty.org).

<sup>663</sup> Policy profile prepared by Carolina Alves, Associate Professor in Economics, University College of London, available at [www.neep.poverty.org](http://www.neep.poverty.org).

<sup>664</sup> Devika Dutt, Carolina Alves, Surbhi Kesar, and Ingrid Harvold Kvangraven, *Decolonizing Economics: An Introduction* (London: Polity Press, 2025).

responsibility, and have insisted that what is framed as politically infeasible is often simply politically inconvenient for those in power.

304. The scale and coordination required to eradicate poverty, reorganise production, and manage ecological transitions cannot be achieved through fragmented or localised efforts alone. Public institutions thus remain indispensable for redistribution, universal provisioning, and long-term planning.

305. A politics of possibility is, ultimately, about refusing resignation. It is about insisting that the structures producing poverty and ecological breakdown are neither natural nor inevitable, and it is about building the power, within and beyond governments, to change them.

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## Conclusions and Recommendations

306. In 2025, the Committee on Economic, Social and Cultural Rights recognized that: "Respecting, protecting and fulfilling [the rights stipulated in the International Covenant on Economic, Social and Cultural Rights] requires addressing the root causes of the interconnected crises of climate change, biodiversity loss and pollution. These are driven by unsustainable patterns of production and consumption, and an economic model based on unlimited growth. A transition to an economy that is centred on human rights and the well-being of the planet is imperative to ensure equal enjoyment of human rights within the Earth's ecological limits".<sup>665</sup> It therefore encouraged States parties to the Covenant to pursue the full realization of economic, social and cultural rights by implementing "a just transition towards a sustainable economy that puts human rights and the well-being of the planet at its centre".<sup>666</sup>

307. The Roadmap for Eradicating Poverty Beyond Growth seeks to assist in this effort. It was co-constructed by a wide range of actors to assist States in designing their national anti-poverty strategies, in line with the Guiding Principles on Extreme Poverty and Human Rights. The large number of individuals and organisations who joined forces to develop these proposals share the conviction that the fight against poverty, as a major obstacle to the enjoyment of human rights, can only succeed by taking into account the imperative to remain within planetary boundaries. This requires combining *ex post* redistribution tools with in-market reforms and *ex ante* social investment, to break the cycles that perpetuate poverty while at the same time respecting planetary boundaries by reducing dependency on economic growth. The Roadmap thus identifies a range of measures that can contribute to the fight against poverty without leading to further environmental collapse (pillars 1 to 4), emphasizing the need for a reformed international economic order to enable efforts at domestic level (pillar 5). It also identifies tools for the governance of the transition (pillar 6), recognizing the need for democratic planning of a post-growth transition, the role of indicators on equitable, inclusive and sustainable well-being to guide policy action, and the need to encourage participatory and deliberative democracy to strengthen legitimacy and the effectiveness of the transition, as well as to build countervailing power.

308. The most immediate role of the Roadmap will be to guide national anti-poverty strategies. The Office of the High Commissioner for Human Rights could build on this Roadmap to develop the notion of a "human rights economy", to encourage member States to transform the economy in order to make it more inclusive and sustainable by design. It could work through the Global Coalition for Social Justice with other partners, including in particular the International Labour Organization (ILO), the United Nations Environmental Programme (UNEP), and the United Nations Development Programme (UNDP), to ensure that a consistent message is addressed to the member States at country level: whether they are stand-alone strategies or part of broader development strategies, national anti-poverty strategies should take into account the full range of human rights, including the right to development and the right to a clean, healthy and sustainable environment<sup>667</sup>, as well as the principle of sustainable development, consistent with the duty of all States under international human rights law to take the necessary measures to protect the climate system and other parts of the environment, as reaffirmed by the International Court of Justice.<sup>668</sup> The Roadmap can serve as a repertoire of actions that could be adopted to solve this complex equation, taking into account the circumstances of each country and designed through a participatory process to ensure both legitimacy and effectiveness.

309. As an attempt to reconcile social justice with planetary boundaries and as a means to enrich the policy toolbox and to stimulate democratic deliberation on alternatives, the Roadmap can also contribute to other processes. The International Labour Conference could seek inspiration in the Roadmap to consider how to better value care work, and how to regulate the platform economy to protect platform workers, at its 114th session (2026), taking into account in this regard both the earlier contributions of the Special Rapporteur<sup>669</sup> and pillar 3 of this Roadmap. The ILC should also reiterate

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<sup>665</sup> Committee on Economic, Social and Cultural Rights, General Comment No. 27(2025) on economic, social and cultural rights and the environmental dimension of sustainable development, E/C.12/GC/27, para. 15.

<sup>666</sup> Id., para. 10.

<sup>667</sup> A/76/L.75 (28 July 2022).

<sup>668</sup> International Court of Justice, Obligations of States in Respect of Climate Change, Advisory Opinion, 23 July 2025,

<sup>669</sup> A/78/175, paras. 17-23 (platform work) and paras. 49-54 (care work); A/HRC/56/61, paras. 16-19 (valuing socially useful work).

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its commitment to establish a new financing mechanism to support countries' efforts to establish social protection floors, as stipulated in policies 3.9 and 5.3 of the Roadmap.

310. Within climate change negotiations, the Roadmap could inspire concrete action to implement the Just Transition Mechanism established at the 30th conference of parties to the United Nations Framework Convention on Climate Change (COP30).<sup>670</sup> The JTM seeks to contribute to efforts "to strengthen the global response to the threat of climate change in the context of sustainable development and efforts to eradicate poverty", by putting human rights at the heart of the necessary and inevitable phase out of fossil fuel production. It refers to a set of principles to guide the just transition, including "broad and meaningful participation" and "meaningful and effective social dialogue"; the need for "whole-of-economy approaches to just transition", taking into account the "multisectoral and multidimensional nature of just transitions"; as well as, in particular, the "importance of just transition pathways that respect, promote and fulfil all human rights and labour rights, the right to a clean, healthy and sustainable environment, the right to health, the rights of Indigenous Peoples, people of African descent, local communities, migrants, children, persons with disabilities and people in vulnerable situations, and the right to development, as well as gender equality, empowerment of women and intergenerational equity". In identifying the just transition pathways in the design and implementation of national climate plans and strategies, including nationally determined contributions, national adaptation plans and long-term low-emission development strategies, countries could seek inspiration from this Roadmap, which could also guide the UNFCCC constituted bodies in the technical advice they provide, and the deliberations within the Conference of the Parties at the meeting of the Parties to the Paris Agreement at its eighth session (November 2026).

311. Considering the central role of the fight against inequalities in reconciling social justice with planetary boundaries, the International Panel on Inequality may play an essential role in guiding member States towards identifying policy measures that can provide the right mix between social redistribution and transformative action to prevent poverty and fight in-market inequalities. The policy measures identified in this Roadmap can inspire, in particular, Working Group 4 of the IPI, dedicated to identifying policy options. A priority in this regard is to ensure a financing of public services and social protection that does not contribute to further environmental collapse, by establishing fair and effective fiscal systems including wealth and inheritance taxes, taxes on resource use and on environmental harm, and on luxury commodities, measures that are considered under pillar 1.

312. The Roadmap should guide, finally, the next generation of development goals 2030-2045. Confirming target 17.19 of the Sustainable Development Goals, the Pact for the Future already recognized the need to "develop measures of progress on sustainable development that complement or go beyond gross domestic product" (action 53)<sup>671</sup>, and the Secretary-General appointed a high-level expert group (HLEG) to that effect. However, while it is important to agree on indicators of equitable, inclusive and sustainable well-being, as the General Assembly might on the basis of the HLEG's proposals, this alone will not suffice unless measures are adopted to reduce growth dependencies. The next development goals should affirm the need to accelerate the shift away from existing dependencies on economic growth wherever possible, and to ensure that where growth is still needed, in low-income countries in particular, it is less export-dependent, and does not rely on unsustainable resource use and exploitation of workers. The September 2027 Global Sustainable Development Report, to be addressed to the High-level Political Forum on sustainable development (SDG Summit) held under the auspices of the General Assembly, should incorporate a clear message in this regard.

109. A wide range of non-governmental organisations, unions, academic experts, and United Nations agencies, were involved in shaping the Roadmap's proposals, for which the Special Rapporteur merely played a facilitating role. Not all measures are consensual across all the stakeholders involved. Yet, the Roadmap outlines a way forward. It shows that there exists a ridge path between two risks: that of sacrificing social justice in the name of avoiding further environmental collapse, on the one hand; and on the other hand, that of prioritizing economic growth at all costs, based on the ideological view that no progress can be achieved without it. We can and must do better.

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<sup>670</sup> UNFCCC, UAE Just Transition Work Programme, Decision -/CMA.7, Advance unedited version, Decision -/CMA.7.

<sup>671</sup> A/RES/79/1 (22 September 2024).