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LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject: COUNCIL RECOMMENDATION on access to social protection for workers
and the self-employed

COUNCIL RECOMMENDATION

of ...

on access to social protection for workers and the self-employed

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 292 in conjunction with Articles 153 and 352 thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) Pursuant to Article 3 of the Treaty on European Union, the aims of the Union are, *inter alia*, to promote the well-being of its peoples and to work for the sustainable development of Europe based on a highly competitive social market economy, aiming at full employment and social progress. The Union is to combat social exclusion and discrimination, promote social justice and protection, equality between women and men, solidarity between generations and protection of the rights of the child.
- (2) Pursuant to Article 9 of the Treaty on the Functioning of the European Union (TFEU), the Union, in defining and implementing its policies and activities, is to take into account requirements linked to the promotion of a high level of employment, the guarantee of adequate social protection, the fight against social exclusion, and a high level of education, training and protection of human health.
- (3) Point (c) of Article 153(1) TFEU enables the Union to support and complement the activities of the Member States in the field of social security and social protection of workers. Union action can also be pursued to address challenges regarding access to social protection for people in self-employment on the basis of Article 352 TFEU, which contains a provision allowing the Council to adopt appropriate measures to attain objectives laid down by the Treaties where the Treaties have not provided the necessary powers.

- (4) On 17 November 2017 the European Parliament, the Council and the Commission solemnly proclaimed the European Pillar of Social Rights. Principle 12 of the European Pillar of Social Rights states that, regardless of the type and duration of their employment relationship, workers, and, under comparable conditions, the self-employed have the right to adequate social protection.
- (5) The social partners have committed to continue contributing to a Europe that delivers for its workers and enterprises.
- (6) In its resolution of 19 January 2017 on a European Pillar of Social Rights, the European Parliament underlined the need for adequate social protection and social investment throughout people's lives, enabling everyone to participate fully in society and the economy and sustaining decent living standards.
- (7) In its opinion on the communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions launching a consultation on a European Pillar of Social Rights, the European Economic and Social Committee emphasised the need to ensure that all workers are covered by fundamental labour standards and adequate social protection.

- (8) Social protection systems in their different forms are the cornerstone of the European social model and of a well-functioning social-market economy. The key function of social protection is to protect people against the financial implications of social risks, such as illness, old age, accidents at work and job loss, to prevent and alleviate poverty and to uphold a decent standard of living. Well-designed social protection systems can also facilitate participation in the labour market by contributing to activation and supporting the return to work and labour-market transition for individuals who switch jobs, move in or out of work, start a company or close one down. They contribute to competitiveness and sustainable growth as they support investment in human capital and can help to reallocate human resources towards emerging and dynamic sectors of the economy. They also have a role to play as automatic stabilisers by smoothening consumption over the course of the business cycle.

- (9) Social protection can be provided through benefits in kind or in cash. It is generally provided through universal schemes that protect all individuals and financed through general taxation and/or through schemes that protect people in the labour market, which are often based on contributions related to their work income. Social protection includes several branches, covering a variety of social risks ranging from old age to illness or unemployment. This Recommendation applies to the branches of social protection which are often more closely related to participation in the labour market and mostly ensure protection from loss of work-related income upon the occurrence of a certain risk. This Recommendation does not apply to the provision of access to social assistance and minimum income schemes. It complements existing Union-level guidance on social services and assistance as well as on the active inclusion of people excluded from the labour market, such as the Commission Recommendation of 3 October 2008 on the active inclusion of people excluded from the labour market.
- (10) Globalisation, technological developments, changes in individual preferences, and demographic ageing have driven changes in the Union labour markets for the last two decades and will continue to do so in the future. Employment will increasingly be more diverse, and careers will be less and less linear.
- (11) A variety of employment relationships and forms of self-employment exist in Union labour markets alongside full-time open-ended employment contracts. Some of them have existed in the labour market for a long time (such as fixed, temporary, part-time, domestic work, or traineeships), whereas others, such as on-demand work, voucher-based work and platform work, have developed more recently and increased in importance since the 2000s.

- (12) The self-employed in particular form a heterogeneous group. Most individuals voluntarily choose to be self-employed, with or without employees, taking the risk to become entrepreneurs, while one out of five self-employed persons is self-employed because he or she cannot find a job as an employee.
- (13) As labour markets evolve, social protection systems in their different forms need to evolve too, so as to ensure that the European social model is future-proof and that it enables Union societies and economies to make the most of the future world of work. In most Member States, however, the rules governing contributions and entitlements for social protection schemes are still largely based on full-time open-ended contracts between a worker and a single employer, while other groups of workers and the self-employed are more marginally covered. Evidence shows that some non-standard workers and some self-employed persons have insufficient access to the branches of social protection which are more closely related to participation in the labour market. Only a few Member States have undertaken reforms to adapt social protection systems to the changing nature of work to protect affected workers and the self-employed better. Improvements have been uneven across Member States and across branches of social protection.
- (14) In the long run, the gaps in access to social protection could put at risk the welfare and health of individuals and contribute to increasing economic uncertainty, the risk of poverty and inequalities. They could also lead to suboptimal investment in human capital, reduce trust in institutions and limit inclusive economic growth. Such gaps could also reduce the revenues of social protection if a growing number of people do not contribute to the schemes.

- (15) Workers and self-employed persons can be identified as formally covered by a specific social protection branch if the existing legislation or collective agreement states that they are entitled to participate in a social protection scheme in that specific branch. Formal coverage can be provided via mandatory or voluntary schemes. The latter give the opportunity to individuals to join a scheme (opt-in clauses) or cover all individuals of the target group by default, giving them the opportunity to leave the scheme if they so wish (opt-out clauses). Evidence shows that voluntary schemes with opt-out clauses have higher membership rates and therefore provide better coverage than voluntary schemes with opt-in clauses.
- (16) Workers and self-employed persons can be identified as effectively covered in a specific social protection branch if they have the opportunity to accrue adequate benefits and the ability, in of the event that the corresponding risk materialises, to access a given level of benefits. A person may be granted formal access without de facto being able to build and take up entitlements to benefits.
- (17) Social protection is considered to be adequate when it allows individuals to uphold a decent standard of living, replace their income loss in a reasonable manner and live with dignity, and prevents them from falling into poverty while contributing, where appropriate, to activation and facilitating the return to work. When assessing the adequacy, the Member State's social protection system as a whole needs to be taken into account, which means that all social protection benefits of a Member State need to be considered.

- (18) In some Member States, certain categories of worker, such as short part-time workers, seasonal workers, on-demand workers, platform workers and those on temporary agency contracts or traineeships are excluded from social protection schemes. Moreover, workers who do not have full-time, open-ended contracts can encounter difficulties in being effectively covered by social protection, because they may not fulfil entitlement criteria for receiving benefits from contribution-based social protection schemes. The self-employed are completely excluded from formal access to key social protection schemes in some Member States; in other Member States, they are able to join them on a voluntary basis. Voluntary coverage may be a suitable solution in the case of unemployment insurance, which is more closely associated with entrepreneurial risk; it is less justifiable for other risks, such as illness, which are largely unrelated to a person's status in the labour market.

- (19) The rules governing entitlements could work to the disadvantage of non-standard workers and the self-employed. In particular, income and time thresholds (qualifying periods, waiting periods, minimum working periods, duration of benefits) may constitute an unduly high obstacle to accessing social protection for some groups of non-standard workers and for the self-employed. In general, two sets of issues have been identified: firstly, existing differences in rules between standard employees and people in non-standard employment or the self-employed could unnecessarily penalise one group; secondly, the same rules applied to all groups could lead to poorer outcomes for people outside standard employment and might not be adapted to the situation of the self-employed. In both cases, there is scope to tailor the rules more to the situation of the specific groups while maintaining a general principle of universality, so that no one in the labour market would be left uncovered upon the materialisation of a social risk. Specific measures may be needed to avoid people contributing to overlapping schemes, for example when carrying out ancillary activities while already fully covered in their main job.
- (20) Social protection rights are not always preserved, accumulated and/or transferred when individuals are transitioning between different labour market statuses, for instance going from employment to self-employment or unemployment, combining salaried employment and self-employment, and starting or closing down a business. However, the preservation, accumulation and/or transferability of rights across schemes are crucial in allowing people who combine or change jobs or pass from a worker status to a self-employed status or vice versa to access benefits in contribution-based social protection schemes effectively and to have adequate coverage, as well as to encourage their participation in the case of voluntary social protection schemes.

- (21) In some cases, benefits can be inadequate, i.e. insufficient or untimely. They might not allow individuals to maintain a decent standard of living or to live with dignity, and might not prevent them from falling into poverty. In such cases, there could be scope to improve adequacy, while also being attentive to the need to enable measures that facilitate the return to work. The rules governing contributions may skew the level playing field and work to the disadvantage of some categories of worker and the self-employed. For instance, social protection contributions for the self-employed may include contributions independent of income, or be set on the basis of past income or assumptions about future income. This can create cash-flow problems for the individual when their income drops below the estimates. If a Member State decides to determine an income threshold under which the worker or self-employed person concerned is not subject to the obligation to make insurance contribution payments, reductions and other measures of progressivity should apply, where appropriate, equally to workers and the self-employed, but should not induce to under-reporting of income. In general, reductions and other measures of progressivity may also be used to promote transitions to less precarious forms of employment and to tackle segmentation.

- (22) The current regulatory complexity and lack of transparency regarding social protection rules in many Member States may mean that people are insufficiently aware of their rights and obligations and of the ways in which they can exercise their rights and comply with their obligations. This could also contribute to a low take-up rate for or low participation in social protection schemes, especially in the case of a voluntary scheme. Transparency can be achieved in different ways, for example by sending updates on individual entitlements, setting up online simulation tools regarding benefit entitlements and creating online and offline one-stop information centres or personal accounts. Digitalisation can, in particular, contribute to improving transparency for individuals.
- (23) A lack of statistics on coverage by social protection, broken down by type of employment relationship, age, sex and citizenship, may limit the possibilities for improving the capacity of social protection systems to adapt and respond to the changing world of work.
- (24) The gaps in access to social protection may have detrimental effects, in terms of economic and fiscal impacts, which are felt across the Union. They are a matter of common interest for the Member States and potentially present obstacles to the achievement of key objectives of the Union.

- (25) Union legislation already ensures the principle of equal treatment between various types of employment relationship, prohibits any direct or indirect discrimination on the basis of sex in matters of employment, occupation, social protection and access to goods and services, ensures the portability and preservation of rights in the case of mobility between Member States and guarantees minimum requirements for the acquisition and preservation of supplementary pension rights across borders, as well as minimum requirements in terms of transparency for occupational schemes. This Recommendation is without prejudice to the provisions of existing Union law on social protection rights, in particular, Regulation (EC) No 883/2004 of the European Parliament and of the Council¹, Directives 2006/54/EC², 2008/94/EC³, 2008/104/EC⁴, 2010/41/EC⁵, (EU) 2016/2341⁶, (EU) 2019/1152⁷ and (EU) 2019/1158⁸ of the European Parliament and of the Council, and Council Directives 79/7/EEC⁹, 93/103/EC¹⁰, 97/81/EC¹¹, 1999/70/EC¹², 2004/113/EC¹³ and 2010/18/EU¹⁴.

¹ Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems (OJ L 166, 30.4.2004, p. 1).

² Directive 2006/54/EC of the European Parliament and of the Council of 5 July 2006 on the implementation of the principle of equal opportunities and equal treatment of men and women in matters of employment and occupation (OJ L 204, 26.7.2006, p. 23).

³ Directive 2008/94/EC of the European Parliament and of the Council of 22 October 2008 on the protection of employees in the event of the insolvency of their employer (OJ L 283, 28.10.2008, p. 36).

⁴ Directive 2008/104/EC of the European Parliament and of the Council of 19 November 2008 on temporary agency work (OJ L 327, 5.12.2008, p. 9).

⁵ Directive 2010/41/EU of the European Parliament and of the Council of 7 July 2010 on the application of the principle of equal treatment between men and women engaged in an activity in a self-employed capacity and repealing Council Directive 86/613/EEC (OJ L 180, 15.7.2010, p. 1).

⁶ Directive (EU) 2016/2341 of the European Parliament and of the Council of 14 December 2016 on the activities and supervision of institutions for occupational retirement provision (IORPs) (OJ L 354, 23.12.2016, p. 37).

⁷ Directive (EU) 2019/1152 of the European Parliament and of the Council of 20 June 2019 on transparent and predictable working conditions in the European Union (OJ L 186, 11.7.2019, p. 105).

⁸ Directive (EU) 2019/1158 of the European Parliament and of the Council of 20 June 2019 on work-life balance for parents and carers and repealing Council Directive 2010/18/EU (OJ L 188, 12.7.2019, p. 79).

⁹ Council Directive 79/7/EEC of 19 December 1978 on the progressive implementation of the principle of equal treatment for men and women in matters of social security (OJ L 6, 10.1.1979, p. 24).

¹⁰ Council Directive 93/103/EC of 23 November 1993 concerning the minimum safety and health requirements for work on board fishing vessels (thirteenth individual Directive within the meaning of Article 16 (1) of Directive 89/391/EEC) (OJ L 307, 13.12.1993, p. 1).

¹¹ Council Directive 97/81/EC of 15 December 1997 concerning the Framework Agreement on part-time work concluded by UNICE, CEEP and the ETUC (OJ L 14, 20.1.1998, p. 9).

¹² Council Directive 1999/70/EC of 28 June 1999 concerning the framework agreement on fixed-term work concluded by ETUC, UNICE and CEEP (OJ L 175, 10.7.1999, p. 43).

¹³ Council Directive 2004/113/EC of 13 December 2004 implementing the principle of equal treatment between men and women in the access to and supply of goods and services (OJ L 373, 21.12.2004, p. 37).

¹⁴ Council Directive 2010/18/EU of 8 March 2010 implementing the revised Framework Agreement on parental leave concluded by BUSINESSEUROPE, UEAPME, CEEP and ETUC and repealing Directive 96/34/EC (OJ L 68, 18.3.2010, p. 13).

- (26) Council Recommendation 92/442/EEC¹ identified commonly held objectives in the area of social protection and invited Member States to examine the possibility of introducing and/or developing appropriate social protection for self-employed persons. Those commonly defined objectives have opened room for the Open Method of Coordination for Social Protection and Social Inclusion, an essential instrument to support the definition, implementation and evaluation of national social protection frameworks and to foster mutual cooperation among the Member States in this area.
- (27) In the framework of the European Semester, the Annual Growth Survey 2018 recalls that improving the adequacy and coverage of social protection is crucial to prevent social exclusion, while the guidelines for the employment policies set out in Council Decision (EU) 2018/1215² call on the Member States to modernise social protection systems.
- (28) In its Social Protection Floors Recommendation of 2012 (No. 202), the International Labour Organization recommends its members, in accordance with national circumstances, to establish as quickly as possible and maintain their social protection floors comprising basic social security guarantees.

¹ Council Recommendation 92/442/EEC of 27 July 1992 on the convergence of social protection objectives and policies (OJ L 245, 26.8.1992, p. 49).

² Council Decision (EU) 2018/1215 of 16 July 2018 on guidelines for the employment policies of the Member States (OJ L 224, 5 9 2018, p. 4).

- (29) The Commission has undertaken a two-stage consultation of the social partners under Article 154 TFEU on a possible action addressing the challenges of access to social protection for people in all forms of employment. The procedure set out in Article 154(2) TFEU as such is not applicable to Union action to address challenges related to the self-employed on the basis of Article 352 TFEU. The Commission invited the social partners to share their views as regards persons in self-employment on a voluntary basis.
- (30) The Commission also carried out a public consultation to seek the views of various stakeholders and citizens and gathered evidence to assess the socio-economic impacts of this Recommendation.
- (31) The implementation of this Recommendation should not be carried out in a way that reduces rights set out in existing Union law in this field, nor should it constitute valid grounds for reducing the general level of protection afforded to workers in the field covered by this Recommendation.
- (32) This Recommendation should avoid imposing administrative, financial or legal constraints in a way which would hold back the creation or development of small and medium-sized enterprises (SMEs). Member States are therefore invited to assess the impact of their reforms on SMEs in order to make sure that SMEs are not disproportionately affected, with specific attention be paid to micro-enterprises and the administrative burden, and to publish the results of such assessments.
- (33) This Recommendation should not further aggravate the liquidity of undertakings – in particular SMEs – when their financial situation has been negatively affected by late payments from public authorities.

- (34) The Member States may involve stakeholders, including the social partners, in the design of reforms.
- (35) This Recommendation is without prejudice to the powers of the Member States to organise their social protection systems. The exclusive competence of the Member States with regard to the organisation of their social protection systems includes, *inter alia*, decisions on the setting-up, financing and management of such systems and related institutions as well as on the level, substance and delivery of benefits, the level of contributions and the conditions for access. Taking into account the differences between national systems, this Recommendation does not prevent Member States from maintaining or establishing more advanced provisions on social protection than those recommended herein.
- (36) This Recommendation respects the fundamental rights and observes the principles recognised by the Charter of Fundamental Rights of the European Union. In particular, this Recommendation seeks to promote the application of Article 34 of the Charter of Fundamental Rights of the European Union.
- (37) The financial sustainability of social protection schemes is essential for the resilience, efficiency and effectiveness of such schemes. The implementation of this Recommendation should not significantly affect the financial equilibrium of Member States' social protection systems,

HAS ADOPTED THIS RECOMMENDATION:

Objective and scope

1. Member States are recommended to:
 - 1.1. provide access to adequate social protection to all workers and self-employed persons in Member States, in line with this Recommendation and without prejudice to the powers of the Member States to organise their social protection systems;
 - 1.2. establish minimum standards in the field of social protection of workers and the self-employed, in line with this Recommendation. Social protection can be provided through a combination of schemes, whether publicly organised or organised through devolution to the social partners or other entities, in accordance with the fundamental principles of national social protection systems. Private insurance products are not within the scope of this Recommendation. In accordance with Article 153(4) TFEU, Member States have the right to define the level of contributions and decide which combination of schemes is appropriate.
2. This Recommendation covers the right to participate in a scheme as well as the build-up and take-up of entitlements. In particular, Member States are recommended to ensure the following for all workers and the self-employed:
 - (a) formal coverage;
 - (b) effective coverage;

(c) adequacy;

(d) transparency.

3. This Recommendation applies to:

3.1. workers and the self-employed, including people transitioning from one status to the other or having both statuses, as well as people whose work is interrupted due to the occurrence of one of the risks covered by social protection;

3.2. the following branches of social protection, insofar as they are provided in the Member States:

(a) unemployment benefits;

(b) sickness and healthcare benefits;

(c) maternity and equivalent paternity benefits;

(d) invalidity benefits;

(e) old-age benefits and survivors' benefits;

(f) benefits in respect of accidents at work and occupational diseases.

4. This Recommendation does not apply to the provision of access to social assistance and minimum income schemes.

5. While it is acknowledged that different rules could be applicable to workers and the self-employed, the principles of formal coverage, effective coverage, adequacy and transparency defined in this Recommendation apply to all workers and to the self-employed.
6. This Recommendation does not prevent Member States from maintaining or establishing more advanced provisions on social protection than those set out in this Recommendation. This Recommendation does not limit the autonomy of the social partners where they are responsible for setting up and managing social protection schemes.

Definitions

7. For the purposes of this Recommendation, the following definitions apply:
 - (a) ‘type of employment relationship’ means one of the various types of relationship between a worker and an employer that can differ with regard to the duration of employment, the number of working hours or other terms of the employment relationship;
 - (b) ‘labour market status’ means the status of a person as either working in the framework of an employment relationship (worker) or working on their own behalf (self-employed);

- (c) ‘social protection scheme’ means a distinct framework of rules to provide benefits to entitled beneficiaries which specifies the personal scope of the programme, entitlement conditions, the type of benefit, benefit amounts, benefit duration and other benefit characteristics, as well as the financing (contributions, general taxation, other sources), governance and administration of the programme;
- (d) ‘benefit’ means a transfer in cash or in kind made by a public or private entity to someone entitled to receive it as part of a social protection scheme;
- (e) ‘formal coverage’ of a group means a situation in a specific social protection branch (e.g. old age, unemployment protection, maternity or paternity protection) where the existing legislation or collective agreement states that the individuals in a group are entitled to participate in a social protection scheme covering a specific branch;
- (f) ‘effective coverage’ of a group means a situation in a specific social protection branch where the individuals in a group have an opportunity to accrue benefits and the ability, in the event that the corresponding risk materialises, to access a given level of benefits;
- (g) ‘preservation of rights’ means that rights already acquired in past work experiences are not lost, even if they were acquired through schemes with different rules or under different employment relationships;

- (h) ‘accumulation of rights’ refers to the possibility of totalising all entitlements and includes making qualifying periods in a previous labour market status (or in concomitant labour market statuses) count towards the qualifying periods in the new status;
- (i) ‘transferability’ means the possibility of transferring accumulated entitlements to another scheme;
- (j) ‘transparency’ means the provision of available, accessible, comprehensive and clearly understandable information to the general public, potential scheme members and scheme members and beneficiaries about the scheme’s rules and/or about the individual obligations and entitlements.

Formal coverage

8. Member States are recommended to ensure access to adequate social protection for all workers and self-employed persons in respect of all branches mentioned in point 3.2. of this Recommendation. In light of national circumstances, it is recommended to achieve this objective by improving the formal coverage and extending it to:
- (a) all workers, regardless of the type of employment relationship, on a mandatory basis;
 - (b) the self-employed, at least on a voluntary basis and where appropriate on a mandatory basis.

Effective coverage

9. Member States are recommended to ensure effective coverage for all workers, regardless of the type of employment relationship, and for the self-employed, under the conditions set out in point 8, while also preserving the sustainability of the system and implementing safeguards to avoid abuse. To that end:
 - (a) rules governing contributions (e.g. qualifying periods, minimum working periods) and entitlements (e.g. waiting periods, calculation rules and duration of benefits) should not prevent individuals from accruing or accessing benefits because of their type of employment relationship or labour market status;
 - (b) differences in the rules governing the schemes between labour market statuses or types of employment relationship should be proportionate and reflect the specific situation of beneficiaries.

10. According to national circumstances, Member States are recommended to ensure that entitlements – whether they are acquired through mandatory or voluntary schemes – are preserved, accumulated and/or transferable across all types of employment and self-employment statuses and across economic sectors, throughout the person’s career or during a certain reference period and between different schemes within a given social protection branch.

Adequacy

11. Where a risk insured by social protection schemes for workers and for the self-employed occurs, Member States are recommended to ensure that schemes provide an adequate level of protection to their members in timely manner and in line with national circumstances, maintaining a decent standard of living and providing appropriate income replacement, while always preventing those members from falling into poverty. When assessing adequacy, the Member State's social protection system needs to be taken into account as a whole.
12. Member States are recommended to ensure that the contributions to social protection are proportionate to the contributory capacity of workers and the self-employed.
13. In light of national circumstances and where appropriate, Member States are recommended to ensure that any exemptions or reductions in social contributions provided for by national legislation, including those for low-income groups, apply to all types of employment relationship and labour market status.
14. Member States are recommended to ensure that the calculation of the social protection contributions and entitlements of the self-employed are based on an objective and transparent assessment of their income base, taking account of their income fluctuations, and reflect their actual earnings.

Transparency

15. Member States are recommended to ensure that the conditions and rules for all social protection schemes are transparent and that individuals have access to updated, comprehensive, accessible, user-friendly and clearly understandable information about their individual entitlements and obligations free of charge.
16. Member States are recommended to simplify, where necessary, the administrative requirements of social protection schemes for workers, the self-employed and employers, in particular micro-, small and medium-sized enterprises.

Implementation, reporting and evaluation

17. Member States and the Commission should jointly work on improving the scope and relevance of the collection of data at Union level on the labour force and access to social protection, with a view to informing policymaking on social protection in relation to new forms of work. In this context, Member States are recommended to collect and publish, where possible, reliable national statistics on access to the various forms of social protection, for example broken down by labour market status (self-employed/employee), type of employment relationship (temporary or permanent, part-time or full-time, new forms of work or standard employment), gender and age, by ... [24 months after the publication of this Recommendation].

18. By ... [12 months after the publication of this Recommendation], the Commission should, jointly with the Social Protection Committee, establish a monitoring framework and develop agreed common quantitative and qualitative indicators to assess the implementation of this Recommendation, enabling its review.
19. Member States are recommended to implement the principles set out in this Recommendation as soon as possible and submit a plan setting out the corresponding measures to be taken at national level by ... [18 months after the publication of this Recommendation]. The progress made in the implementation of those plans should be discussed in the context of the multilateral surveillance tools in line with the European Semester and the Open Method of Coordination for Social Protection and Social Inclusion.
20. The Commission should review the progress made in the implementation of this Recommendation, also taking into account the impact on SMEs, in cooperation with the Member States and after consulting the stakeholders concerned, and report to the Council by ... [3 years after the publication of this Recommendation]. On the basis of the results of the review, the Commission may consider making further proposals.
21. The Commission should ensure that the implementation of this Recommendation is supported through actions funded by the relevant Union programmes.

22. The Commission should facilitate mutual learning and the exchange of best practices among the Member States and with stakeholders.

Done at ...,

For the Council

The President
