## Workers and Trade Unions Major Group Intervention on FfD and the SDGs negotiations

Addressing deepened inequality and the unequal distribution of income is key to delivering social justice and decent work and livelihoods for all.

Fulfilling the SDGs objective of decent work for all requires comprehensive national employment policy frameworks, and pro-employment macroeconomic policies as well as significant public investments in quality education, training and lifelong learning and the provision of quality public services.

Governments must ensure strong and functioning labour market policies and institutions like appropriately designed wage policies, including minimum wages; collective bargaining; and targeted measures to increase labour market participation of women

Within national budget contexts all governments should be able to raise and ringfence the necessary resources to provide income security for all and universal access to essential public goods and services, like healthcare, education, housing, and water and sanitation, through nationally defined and designed social protection floors.

Domestic resource mobilisation must be based on fair and progressive taxation, and taxes must be paid where profits and value added are generated. This includes tackling tax evasion and avoidance practices and introducing global taxation on short term transactions. Self-reporting and self-assessment by financial institutions should be replaced by country by country reporting. All countries should be able to participate at an equal footing in international cooperation on tax, with the aim of working towards an international UN tax convention.

Partnerships with the private sector must ensure business accountability for sustainable development, uphold existing international standards on labor and environment and adhere to regulations defined by the public sector; the responsibility for planning, regulating and monitoring any partnership lies with the state. Public and private interest are not always in line and efforts to "match incentives" should be approached with the necessary scrutiny.

International trade and investment treaties and agreements must guarantee national labour laws and internationally recognised core labour standards. The respect and application of ILO core labour standards is a minimum for workers everywhere; governments need to protect freedom of association and reinforce social dialogue structures, with a view to expanding collective bargaining, linking wages to productivity and increasing minimum wages. Wage-led economic growth supports aggregate demand, creates new jobs and builds stronger and more resilient economies.

At the heart of the Sustainable Development Agenda is the shift towards a broader concept of extraterritorial responsibility. Consequently, states are accountable for a wider range of external policies, like trade, debt, and finance in particular, that could undermine the sustainable development agenda beyond their borders. This requires national-level regulation that prevents the extraterritorial infringement of human rights by business/private sector.

Therefore successful implementation of the SDGs builds on policy coherence with standards based commitments in areas of human rights, and labour as well as environmental standards. It should build on existing accountability and reporting mechanisms at international level, such as the ILO supervisory mechanism, and the Universal Periodic review of the Human Rights Council.