United Nations A/HRC/46/47



Distr.: General 21 January 2021

Original: English

## **Human Rights Council**

Forty-sixth session
22 February–19 March 2021
Agenda items 2 and 3
Annual report of the United Nations High Commissioner for Human Rights and reports of the Office of the High Commissioner and the Secretary-General

Promotion and protection of all human rights, civil, political, economic, social and cultural rights, including the right to development

# Relationship between the realization of the right to work and the enjoyment of all human rights by persons with disabilities

Report of the United Nations High Commissioner for Human Rights\*

#### *Summary*

In the present report, prepared pursuant to Human Rights Council resolution 43/7, the United Nations High Commissioner for Human Rights examines the relationship between the realization of the right to work and the enjoyment of all human rights by persons with disabilities. The report provides an overview of the main barriers persons with disabilities face in enjoying their rights to access and participate in the labour market. It highlights how targeted rights-based measures relating to disability can help overcome these barriers and create an enabling and conducive environment for the participation of persons with disabilities in the labour market.

<sup>\*</sup> Agreement was reached to publish the present report after the standard publication date owing to circumstances beyond the submitter's control.





# I. Introduction

- 1. The present report has been prepared pursuant to Human Rights Council resolution 43/7, in which the Council requested the United Nations High Commissioner for Human Rights to prepare an analytical report on the relationship between the realization of the right to work and the enjoyment of all human rights by persons with disabilities, with an emphasis on their empowerment, in accordance with States' respective obligations under international human rights law, and to indicate major challenges and best practices in that regard.
- 2. In the preparation of the present report, and as requested by the Council, the Office of the United Nations High Commissioner for Human Rights consulted States; United Nations agencies, funds and programmes, in particular the International Labour Organization (ILO); human rights treaty bodies; special procedures; civil society; and national human rights institutions. Thirty responses were received in response to a request for inputs.<sup>1</sup>
- 3. The present report builds upon previous reports of the High Commissioner for Human Rights on the right to work<sup>2</sup> and on the 2012 study on the right to work of persons with disabilities.<sup>3</sup> The latter, in particular, presents in detail the normative framework pertaining to the right to work of persons with disabilities.
- 4. In the present report, the High Commissioner for Human Rights provides an overview of the main barriers persons with disabilities face in enjoying their right to decent work and highlights how targeted rights-based measures to disability can help overcome these barriers and create an enabling and conducive environment for the participation of persons with disabilities in the labour market.

# II. Overview of the challenges

- 5. Persons with disabilities are estimated to number one billion people, or 15 per cent of the world's population, and the prevalence is higher in developing countries.<sup>4</sup> Of all persons with disabilities, 785 million are of working age<sup>5</sup> and constitute a resource of talent for employment and for the overall economic prosperity of countries. However, they frequently face challenges that hamper their ability to contribute equally to society.
- 6. According to a 2018 United Nations report on disability and development, data from eight regions of the world show that only 36 per cent of persons with disabilities of working age are in employment, compared with 60 per cent of the rest of the population.<sup>6</sup>
- 7. In all regions, the employment rate of women with disabilities is significantly lower than that of men with disabilities or other men and women. For example, in Europe 18.8 per cent of women with disabilities are unemployed, compared with 10.6 per cent of other women. According to the United States Bureau of Labor Statistics, persons with disabilities are less likely to have completed a bachelor's degree or higher education than others. The data further reveal that among both groups, those who had attained higher levels of education were more likely to be employed. Across all levels of education in 2019, persons with

Responses to the request for inputs are available at: www.ohchr.org/EN/Issues/ESCR/Pages/ CFI-right-to-work-persons-with-disabilities.aspx.

<sup>&</sup>lt;sup>2</sup> A/HRC/31/32, A/HRC/34/29, A/HRC/37/32 and A/HRC/40/31.

<sup>&</sup>lt;sup>3</sup> A/HRC/22/25.

World Bank Group, "Disability inclusion", 1 October 2020.

<sup>&</sup>lt;sup>5</sup> ILO, Promoting Employment Opportunities for People with Disabilities: Quota Schemes, Vol. 1 (2019), p. vii.

<sup>&</sup>lt;sup>6</sup> United Nations, Department of Economic and Social Affairs, *Disability and Development Report:* Realizing the Sustainable Development Goals by, for and with Persons with Disabilities (United Nations, 2018), p. 152.

<sup>&</sup>lt;sup>7</sup> Ibid., p. 108.

Stefanos Grammenos, "European comparative data on Europe 2020 and people with disabilities: final report", December 2018, p. 9. Available at: www.disability-europe.net/theme/statistical-indicators.

disabilities were much less likely to be employed than their counterparts in the general population.<sup>9</sup>

- 8. Across regions, persons with disabilities, in particular girls and young women, are comparatively less likely to complete primary, secondary and tertiary education. <sup>10</sup> This signals that beyond the lack of accessibility and discrimination on the ground of disability, which are major barriers to accessing education, girls and young women with disabilities are further undermined by gender-based discrimination.
- 9. In most countries, persons with disabilities are more likely to be working in the informal sector in precarious working conditions, and are paid less.<sup>11</sup> Moreover, persons with disabilities are more likely to be in part-time jobs.<sup>12</sup> Part-time work arrangements, which often provide flexibility, usually entail lower pay and fewer benefits. Often persons with disabilities are limited to part-time employment because full-time employment does not give them adequate time to get ready for work; travel to and from work, owing to a lack of accessible transportation; and deal with the disability-related services often needed.<sup>13</sup>
- 10. Given the difficulties they experience with regard to entering the labour market, persons with disabilities are overrepresented in self-employment in the formal and informal economies, especially in low-income countries. <sup>14</sup> Access to financial services, including opening a bank account or accessing credits and loans, are essential for starting and developing a business. Many barriers hinder access to these services for persons with disabilities. Department of Economic and Social Affairs data on different countries indicate that between 8 and 64 per cent of persons with disabilities consider banks services to be inaccessible. <sup>15</sup> In many countries, denial of legal capacity prevents some persons with disabilities from opening bank accounts. Blind persons, for example, may have to comply with additional requirements, such as having a witness, and persons with intellectual disabilities may be requested to have a guardian appointed to authorize transactions. Women with disabilities may face additional barriers that restrict their legal capacity, either in law or in practice, due to gendered and social norms.

#### A. Future of work

- 11. The changing world of work is presenting new challenges as well as opportunities to the enjoyment of the right to decent work by persons with disabilities. The future of work is being shaped by three major trends: technological advances, demographic shifts and the transition to a low-carbon economy. It is important to observe that these changes are taking place in a time of rising inequalities. One of the causes and consequences of these inequalities is disability-based discrimination.<sup>16</sup>
- 12. In this context, technological advances, including artificial intelligence, automation and robotics are creating new jobs, while eliminating others. Those ill-equipped for the transition will be affected most severely and often are the most marginalized groups, such as persons with disabilities. At the same time, technological transformation can, if carried out

<sup>&</sup>lt;sup>9</sup> United States Bureau of Labor Statistics, "Employment status of the civilian noninstitutional population by disability status and selected characteristics, 2019 annual averages". Available at: www.bls.gov/news.release/disabl.t01.htm.

United Nations, Department of Economic and Social Affairs, *Disability and Development Report*, p.
 79. Among 29 developing countries, on average only 69 per cent of women with disabilities ever attended school, compared with 72 per cent of men with disabilities (Ibid., p. 104).

<sup>&</sup>lt;sup>11</sup> Ibid., pp. 155–158.

See the challenges faced by a woman with disabilities, Rozsa Illes-Vallette, who made a submission. Available at: www.ohchr.org/EN/Issues/ESCR/Pages/CFI-right-to-work-persons-with-disabilities.aspx.

World Health Organization and World Bank, World Report on Disability 2011 (Geneva, 2011), p. 239.

United Nations, Department of Economic and Social Affairs, *Disability and Development Report*, p. 156.

<sup>&</sup>lt;sup>15</sup> Ibid., pp. 38–39.

<sup>&</sup>lt;sup>16</sup> See, for example, E/2016/58, para. 27.

in an inclusive manner, offer persons with disabilities better access to the labour market. Digital technology can provide new opportunities to engage in adapted and more flexible forms of learning arrangements. Digital platforms can facilitate the search for employment opportunities, offering direct access to employment and employers. Artificial intelligence applications can create important opportunities for persons with disabilities if designed for all in an inclusive<sup>17</sup> and non-discriminatory manner.

- 13. Demographic shifts are changing our societies and the world of work. With youth populations expanding in many parts of the world, there were 68 million young people unemployed in 2019.<sup>18</sup> In fact, young people are three times more likely to be unemployed than adults.<sup>19</sup> Meanwhile, in other parts of the world, the population is ageing rapidly. Given that impairments become more prevalent with age, the ageing of society is putting further pressure on labour markets and social protection systems.
- 14. Finally, the transition to a low-carbon economy, the adverse impacts of climate change and the new patterns in production models must be used as an opportunity to create an inclusive and enabling environment for persons with disabilities.

### B. Coronavirus disease (COVID-19) crisis

- 15. The coronavirus disease (COVID-19) crisis has highlighted and exacerbated the barriers faced by persons with disabilities in securing and maintaining employment as well as the resulting economic hardship of unemployment.<sup>20</sup> As persons with disabilities are less likely than others to be employed, they have less access to social insurance based on employment, which decreases their economic resilience in the context of the current COVID-19 pandemic. For those who are employed or self-employed, working from home may not be feasible, owing to the absence of equipment and support available in the workplace, resulting in increased risks of losing their incomes and jobs.<sup>21</sup>
- 16. In addition, measures related to the COVID-19 pandemic may indirectly affect persons with disabilities through the loss of jobs by family members and an overall reduction in household income. This represents a disproportionate burden on persons with disabilities and their households as well as a possible rapid decline into poverty, given that they typically face extra costs and expenditures related to disability, such as accessible housing and equipment, assistive devices, and specific goods and services.<sup>22</sup>

# III. Realization of the right to work

### A. Key barriers

17. Major obstacles exist with regard to the realization of the right to work for persons with disabilities. They include discrimination and stigma attached to disability; the frequent lack of open, inclusive and enabling environments, including barriers in the built environment, transport, products and services; and the lack of access to information and multiple forms of communication, including information and communications technologies and systems. The lack of inclusive education, job-oriented vocational skills training, and inadequate school-towork transition support for young people with disabilities contribute to the high unemployment rate of persons with disabilities.

<sup>&</sup>lt;sup>17</sup> ILO Global Business and Disability Network and Fundación ONCE, "Making the future of work inclusive of people with disabilities", 2019, p. 18.

<sup>&</sup>lt;sup>18</sup> ILO, Global Employment Trends for Youth 2020: Technology and the Future of Jobs (Geneva, 2020), p. 22.

<sup>&</sup>lt;sup>19</sup> For more information on the topic, see A/HRC/40/31.

<sup>&</sup>lt;sup>20</sup> ILO and others, "Disability inclusive social protection response to COVID-19 crisis".

Lisa A. Schur, Mason Ameri and Douglas Kruse. "Telework after COVID: a 'silver lining' for workers with disabilities?". *Journal of Occupational Rehabilitation*, vol. 30 (2020), pp. 521–536.

Office of the United Nations High Commissioner for Human Rights, "COVID-19 and the rights of persons with disabilities: guidance", 29 April 2020, p. 5.

18. The urgency of overcoming these barriers is recognized in the 2030 Agenda for Sustainable Development. Several targets explicitly mention persons with disabilities. Goal 4, on inclusive and equitable quality education and life-long learning, includes the aim of ensuring equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities. Goal 8, on economic growth, contains the aim of achieving full and productive employment and decent work for women and men, including persons with disabilities, and equal pay for work of equal value. Goal 10, on reducing inequality within and among countries, includes the aim to promote the social, economic and political inclusion of all, including persons with disabilities. International cooperation, including official development assistance, provides fundamental support for meeting these goals.<sup>23</sup>

## B. Human rights model of disability

19. The Convention on the Rights of Persons with Disabilities adopts the human rights model of disability, presenting disability as a social construct that results from the interaction of persons with impairments and the attitudinal and environmental barriers that hinder their effective participation in society. The Convention marks a major shift away from a charity and medical model to one in which persons with disabilities are rights-holders and decision makers with a largely untapped potential to contribute to society. Furthermore, article 4 (3) of the Convention calls explicitly for the effective participation of persons with disabilities and for consultation with their organizations in the development and implementation of legislation and policies relevant to their concerns, including in the area of the right to work.<sup>24</sup>

#### C. Normative framework

- 20. The realization of the right to decent work contributes to the autonomy and independence of persons with disabilities, boosting their social participation and inclusion in society. Work, as a fundamental human right, is essential for realizing other human rights, such as the right to an adequate standard of living and is an inseparable and inherent part of human dignity.<sup>25</sup>
- 21. The right to work has been enshrined in various international human rights instruments, <sup>26</sup> including in articles 6, 7 and 8 of the International Covenant on Economic, Social and Cultural Rights, and article 27 of the Convention on the Rights of Persons with Disabilities. ILO has produced a substantial body of international labour standards that reinforces the protection and understanding of the right to work. Of particular importance are the ILO Violence and Harassment Convention, 2019 (No. 190) and the ILO Discrimination (Employment and Occupation) Convention, 1958 (No. 111).
- 22. In its general comment No. 18 (2005) on the right to work, the Committee on Economic, Social and Cultural Rights reviewed the normative dimensions of the right to work as an individual and collective right in light of the interdependence of article 6, on the right of everyone to the opportunity to gain their living by work freely chosen or accepted; article

Development Initiatives, "Disability-inclusive ODA: aid data on donors, channels, recipients", 3 July 2020. Available at: https://devinit.org/resources/disability-inclusive-oda-aid-data-donors-channels-recipients/. It measures the scale of aid that promotes inclusion and empowerment of persons with disabilities, which is essential for ensuring that persons with disabilities are not left behind.

<sup>&</sup>lt;sup>24</sup> See the submission of the International Disability Alliance on the key role of the participation of persons with disabilities and their organizations in policymaking.

<sup>&</sup>lt;sup>25</sup> Committee on Economic, Social and Cultural Rights, general comment No. 18 (2005) on the right to work, para. 1.

Universal Declaration of Human Rights (arts. 23–24); the International Covenant on Civil and Political Rights (art. 8 (3) (a)); the International Convention on the Elimination of All Forms of Racial Discrimination (art. 5 (e) (i)); the Convention on the Elimination of All Forms of Discrimination against Women (art. 11 (1) (a)); and the International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families (arts. 11, 25–26, 40, 52 and 54).

- 7, on the right of everyone to the enjoyment of just and favourable conditions of work; and article 8, on the right of everyone to form and join trade unions.
- 23. In the same comment, the Committee on Economic, Social and Cultural Rights clarified that decent work entailed the respect of the fundamental rights of the human person and those of workers in terms of conditions of work, including safe, healthy and fair working conditions.<sup>27</sup> Moreover, it indicated that the development of workers' capacities, including of persons with disabilities, for their personal fulfilment should be at the centre of any State's effort in this area.
- 24. The right to just and favourable conditions of work require States to ensure that workers are remunerated with fair wages that allow for a decent living for both themselves and their families. Furthermore, States are required to ensure access to social protection, to safe and healthy working conditions and to flexible working arrangements.<sup>28</sup> The right to just and favourable conditions of work applies without distinction, to all workers in all settings, including workers with disabilities.
- 25. The right to work is not an absolute and unconditional right to obtain employment.<sup>29</sup> Nevertheless, States parties have an immediate obligation to move as expeditiously and effectively as possible, to the maximum availability of their resources, towards adopting policies aimed at attaining full employment and reducing the number of workers outside the formal economy.<sup>30</sup> In addressing the high rate of unemployment among persons with disabilities and their overrepresentation in the informal economy, States should adopt targeted policies in the private and public sectors to facilitate their access to the labour market and transition to the formal economy.
- 26. The right of everyone to the opportunity to earn their living by work that is freely chosen or accepted and the right to just and favourable conditions of work are not realized where the only real opportunity open to persons with disabilities is to work in so-called "sheltered" or segregated facilities under substandard conditions. States parties must take measures enabling persons with disabilities to secure and retain appropriate employment and to progress in their occupational field, thus facilitating their inclusion in society.<sup>31</sup>
- 27. Article 27 of the Convention on the Rights of Persons with Disabilities recognizes the right to work of persons with disabilities, on an equal basis with others, in a work environment that is open, inclusive and accessible. The provision details measures to be taken to realize that right, including measures to ensure equal opportunities, equal remuneration for work of equal value, and protection from harassment. It prohibits forced labour and discrimination due to disability, including in the context of hiring arrangements, continuation of employment, career advancement and safe and healthy working conditions. It also requires respect for labour and trade union rights, access to vocational and continuing training, and the promotion of the acquisition of work experience and career advancement opportunities for persons with disabilities.

### D. Equal access to work opportunities

- 28. Persons with disabilities are part of human diversity and, as such, they should be respected and welcomed. However, in their everyday life, they face stigma and discrimination, including harmful stereotypes. Ignorance about the nature and causes of impairments and serious underestimation of the potential and capacities of persons with disabilities contribute to their marginalization and lack of access to decent work opportunities.
- 29. Stigma and discrimination are present at the interpersonal and institutional levels, through laws, policies and practices that systematically marginalize persons with disabilities

<sup>&</sup>lt;sup>27</sup> Ibid., para. 7.

Committee on Economic, Social and Cultural Rights, general comment No. 23 (2016) on the right to just and favourable conditions of work, paras. 7–10, 25–30 and 46.

<sup>&</sup>lt;sup>29</sup> Committee on Economic, Social and Cultural Rights, general comment No. 18, para. 6.

<sup>&</sup>lt;sup>30</sup> Ibid., para. 19; and Committee on Economic, Social and Cultural Rights, general comment No. 3 (1990) on the nature of States parties' obligations, para. 1.

<sup>&</sup>lt;sup>31</sup> Committee on Economic, Social and Cultural Rights, general comment No. 18, para. 17.

and often prevent them from enjoying their right to decent work. Expectations for academic and career success by persons with disabilities are often unfairly low and contribute to the vicious cycle of exclusion. Parents may keep children with disabilities out of school for fear of abuse<sup>32</sup> and when they do attend school, such children are often subjected to negative attitudes and bullying.<sup>33</sup>

- 30. Equality and non-discrimination are fundamental human rights principles and are at the core of the right to work.<sup>34</sup> Ensuring equality and non-discrimination in access to work is crucial, as the labour market reflects the social prejudices and disadvantages that undermine equality and dignity.
- 31. While the full realization of the right to work is subject to progressive realization, the prohibition of discrimination on the basis of disability is an obligation with immediate effect. States parties have an obligation to prohibit discrimination on the basis of disability, in line with article 5, paragraph 2, of the Convention on the Rights of Persons with Disabilities, including with regard to all matters concerning all forms of employment, in line with article 27, paragraph 1 (a), of the Convention.<sup>35</sup>
- 32. Stereotypes of persons with disabilities may intersect with, for example, gender stereotypes and produce specific discriminatory notions of women and girls with disabilities. The Convention on the Rights of Persons with Disabilities is the first international human rights treaty to impose an express obligation to address compounded stereotypes. This is particularly significant for women and girls with disabilities whose experiences of discrimination in employment may differ from the experiences of men with disabilities and of other women and men, owing to multiple and intersecting forms of discrimination. Working women with disabilities often experience unequal hiring and promotion standards, unequal access to training and retraining, unequal pay for work of equal value and occupational segregation. 37
- 33. The Committee on the Rights of Persons with Disabilities has addressed stereotyping in employment in its concluding observations. It has emphasized the importance of public awareness campaigns on the right to work of persons with disabilities, and of adopting education and training measures to combat stereotypes and promote the dignity, capabilities and contributions of persons with disabilities in the area of work.<sup>38</sup>
- 34. The Special Rapporteur on the rights of persons with disabilities has reminded States of their immediate obligation to eradicate stereotypes, prejudices and harmful practices relating to persons with disabilities. She has also encouraged Governments to allocate resources to broad and targeted awareness-raising campaigns and mass education on a human rights-based approach to disability.<sup>39</sup>
- 35. Many of the contributions provided by States show initiatives undertaken to combat harmful stereotypes, including through comprehensive law reforms, education and public

<sup>32</sup> Lena Morgon Banks and Sarah Polack, The Economic Costs of Exclusion and Gains of Inclusion of People with Disabilities: Evidence from Low and Middle-Income Countries (CBM, 2015).

United Nations Educational, Scientific and Cultural Organization, School Violence and Bullying: Global Status Report (Paris, 2017), p. 16. The report notes that disability status is a driver for school violence and bullying.

<sup>&</sup>lt;sup>34</sup> Universal Declaration of Human Rights, art. 2; International Covenant on Economic, Social and Cultural Rights, art. 2 (2).

A/HRC/34/26, para. 5; and Committee on Economic, Social and Cultural Rights, general comment No. 3, para. 2.

Convention on the Rights of Persons with Disabilities, general comment No. 3 (2016) on women and girls with disabilities, paras. 29–37; and A/HRC/23/49, para. 7.

<sup>&</sup>lt;sup>37</sup> Arthur O'Reilly, The Right to Decent Work of Persons with Disabilities (ILO, Geneva, 2007), p. 49.

<sup>38</sup> CRPD/C/JOR/CO/1, para. 50 (b); CRPD/C/SAU/CO/1, para. 14; CRPD/C/HTI/CO/1, paras. 5 and 15; CRPD/C/HND/CO/1, para. 20; and CRPD/C/GAB/CO/1, para. 21.

<sup>&</sup>lt;sup>39</sup> See, for example, A/HRC/37/56/Add.2, para. 45.

awareness campaigns.<sup>40</sup> The *Zmoremo* (We can do it!) campaign of Slovenia,<sup>41</sup> for example, raises awareness on the rights of persons with disabilities, with a view to promoting better work opportunities, preventing discrimination and eliminating stereotypes in the area of employment. One of the ways States have contributed to dismantling stereotypes, demonstrating the capabilities of persons with disabilities and promoting their right to work, has been to hire persons with disabilities in the public sector, as explicitly recommended in article 27 (g) of the Convention on the Rights of Persons with Disabilities.<sup>42</sup>

#### 1. "Incapacity to work"

- 36. States must take all appropriate measures to modify or abolish existing laws, policies, regulations, customs and practices that constitute discrimination against persons with disabilities including harmful stereotypes regarding their capabilities, in line with article 2 (1) of the International Covenant on Economic, Social and Cultural Rights and articles 4 (1) (b), 5 and 8 of the Convention on the Rights of Persons with Disabilities.
- 37. The Committee on the Rights of Persons with Disabilities has identified in its concluding observations a number of discriminatory laws and policies. It has considered that policies requiring certifications to establish that persons with disabilities are "fit for employment" are discriminatory, as are unjustified restrictions to specific professions on grounds of disability.<sup>43</sup> The Committee recommended the elimination of concepts such as "working incapacity" or "unemployable" from existing legislation and policies. <sup>44</sup> The requirement of medical fitness has also been considered to be discriminatory by the Committee, as States should ensure that individualized assessments are conducted to determine the suitability of the candidate for bona fide occupational requirements.<sup>45</sup>
- 38. "Capacity to work" disability assessments are a legacy of the medical approach to disability, discriminatory in nature and contrary to the human rights-based approach to disability. The Committee on the Rights of Persons with Disabilities has also challenged legislation that conditions the capacity of women with disabilities to work upon the consent of a guardian, who is usually male. The use of "incapacity" criteria has been viewed by the Committee as a way of promoting sheltered and segregated employment and of restricting the access of persons with disabilities to minimum labour rights such as minimum wages. The Committee on Economic, Social and Cultural Rights has indicated that persons with disabilities should not suffer from wage discrimination on the basis of what could be seen as a stereotype of reduced work capacity of persons with disabilities.
- 39. In the recent case of *V.F.C. v. Spain*, concerning the forced retirement of a worker with disabilities, the Committee on the Rights of Persons with Disabilities found that the authorities did not carry out an individualized assessment of the worker's abilities and did not provide reasonable accommodation in employment, violating article 27 of the Convention.<sup>51</sup> Similarly, in a recent inquiry under article 6 of the Optional Protocol to the Convention on the Rights of Persons with Disabilities, the Committee found that "fitness to work" assessments focused on a functional evaluation of skills and capabilities, while

<sup>40</sup> See the "it's about ability" campaign of Montenegro. Available at: www.unicef.org/montenegro/en/its-about-ability-implemented-2010-2013.

Available at: www.gov.si/zbirke/projekti-in-programi/zmoremo-spodbujanje-enakosti-in-preprecevanje-diskriminacije-invalidov/ (in Slovene). Most of the submissions received highlighted the adoption of awareness-raising and education measures. See, for example, the submissions from Costa Rica, Ecuador, El Salvador, Hungary, the Philippines and Spain.

<sup>&</sup>lt;sup>42</sup> See the Abriendo Espacios programme of Mexico. Available at: http://abriendoespacios.gob.mx/.

<sup>&</sup>lt;sup>43</sup> CRPD/C/ITA/CO/1, para. 69; and CRPD/C/GAB/CO/1, para. 58.

<sup>&</sup>lt;sup>44</sup> CRPD/C/POL/CO/1, para. 5 (b); CRPD/C/LTU/CO/1, paras. 51–52; and CRPD/C/TKM/CO/1, paras. 41–42.

<sup>&</sup>lt;sup>45</sup> CRPD/C/JOR/CO/1, paras. 49–50.

<sup>&</sup>lt;sup>46</sup> CRPD/C/POL/CO/1, para. 5 (b); and CRPD/C/SRB/CO/1, paras. 53–54.

<sup>&</sup>lt;sup>47</sup> CRPD/C/ARE/CO/1, paras. 49–50; and CRPD/C/QAT/CO/1, paras. 49–50.

<sup>48</sup> CRPD/C/MUS/CO/1, paras. 37–38.

<sup>&</sup>lt;sup>49</sup> CRPD/C/KOR/CO/1, paras. 49–50.

<sup>&</sup>lt;sup>50</sup> Committee on Economic, Social and Cultural Rights, general comment No. 23, para. 47 (c).

<sup>&</sup>lt;sup>51</sup> See CRPD/C/21/D/34/2015.

neglecting personal circumstances, needs and barriers faced by persons with disabilities in returning to employment, particularly those of persons with intellectual and/or psychosocial disabilities.<sup>52</sup>

#### 2. Quota systems

- 40. A widely adopted policy measure for employment quotas to promote work opportunities for persons with disabilities stipulates the reservation of a number of positions in the private and public sectors for persons with disabilities. Just over 100 countries around the world currently provide for such employment quotas in their national legislation. While some countries have had employment quotas for many decades, others have introduced them recently, or are planning to introduce them.<sup>53</sup>
- 41. In its general comment No. 20 (2009), the Committee on Economic, Social and Cultural Rights recognized that eliminating discrimination in practice requires that sufficient attention be paid to groups of individuals who have suffered historical or persistent prejudice. The Committee also noted that it might be necessary to adopt special measures to redress de facto discrimination. Furthermore, the Committee on the Elimination of Discrimination against Women recommended the adoption of temporary special measures to accelerate equal access to public positions, education and employment for women belonging to disadvantaged groups, including women with disabilities. 55
- 42. In its general comment No. 6 (2018), the Committee on the Rights of Persons with Disabilities noted the need to adopt specific or affirmative measures to accelerate or achieve de facto equality of persons with disabilities, and the Committee listed hiring, promotion and quota systems as examples. <sup>56</sup> In recent concluding observations to States parties, the Committee on Economic, Social and Cultural Rights and the Committee on the Rights of Persons with Disabilities recommended the creation or enforcement of employment quotas for persons with disabilities and the design of effective incentives for the private sector. <sup>57</sup>
- 43. Employment quotas constitute a legitimate and welcome measure to redress de facto discrimination in employment for persons with disabilities. According to evidence collected by ILO, financial and other incentives, vocational training and employment-related support are more effective in encouraging employers to fulfil their quota obligations than the impositions of fines for lack of compliance.<sup>58</sup> An incentive for companies who meet the employment quota for persons with disabilities could be to grant special access to public procurement contracts.<sup>59</sup>

<sup>52</sup> CRPD/C/15/4, para. 102.

<sup>53</sup> ILO, Promoting Employment Opportunities for People with Disabilities, p. iii. Many of the submissions signalled the use of quota systems and the challenges with compliance within the private sector. See, for example, Brazil, Iraq, Panama, the Russian Federation, Turkey, Ukraine and Uruguay.

Committee on Economic, Social and Cultural Rights, general comment No. 20 (2009) on non-discrimination in economic, social and cultural rights, paras. 8–9.

<sup>55</sup> CEDAW/C/MDA/CO/6, para. 19.

Committee on the Rights of Persons with Disabilities, general comment No. 6 (2018) on equality and non-discrimination, para. 28.

E/C.12/UKR/CO/7, para. 22 (b); E/C.12/BEL/CO/5, para. 25; E/C.12/MUS/CO/5, para. 20; E/C.12/BGR/CO/6, para. 22; E/C.12/ZAF/CO/1, para. 29; E/C.12/DEU/CO/6, para. 35; E/C.12/CAF/CO/1, para. 20 (d); E/C.12/MDA/CO/3, para. 27; E/C.12/LKA/CO/5, para. 28; CRPD/C/ECU/CO/2-3, para. 48 (b); CRPD/C/KWT/CO/1, para. 53 (a); CRPD/C/TUR/CO/1, para. 53 (c); CRPD/C/SLV/CO/2-3, para. 51 (b); CRPD/C/ESP/CO/2-3, para. 51 (c); and CRPD/C/POL/CO/1, para. 48 (c).

<sup>58</sup> ILO, Promoting Employment Opportunities for People with Disabilities, p. 6. See the submission of Chile and the introduction of Sello Chile Inclusivo, a public recognition of companies that show exemplarity in including persons with disabilities.

<sup>&</sup>lt;sup>59</sup> A good example is the South Africa Broad-Based Black Economic Empowerment Act (Act No. 53) of 2003.

#### E. Reasonable accommodation

- 44. The Convention on the Rights of Persons with Disabilities includes a non-exhaustive list of duties focused on removing structural and institutional obstacles that hinder equality of opportunity for persons with disabilities in the labour market. Among these duties is the provision of reasonable accommodation in the workplace.
- 45. According to article 2 of the Convention on the Rights of Persons with Disabilities, the term "reasonable accommodation" refers to the necessary and appropriate modifications and adjustments needed, without imposing disproportionate or undue burden, to ensure that persons with disabilities enjoy or exercise, on an equal basis with others, all human rights and fundamental freedoms. Entities responsible for providing reasonable accommodation are required to perform an objective analysis of proportionality in order to ascertain the denial of requested accommodation without engaging in some form of discrimination.
- 46. Article 2 of the Convention defines "discrimination on the basis of disability" as any distinction, exclusion or restriction on the basis of disability that has the purpose or effect of impairing or nullifying the recognition, enjoyment or exercise, on an equal basis with others, of all human rights and fundamental freedoms in the political, economic, social, cultural, civil or any other field. The article also explicitly includes the denial of reasonable accommodation as a form of disability-based discrimination.
- 47. Article 5 of the Convention on the Rights of Persons with Disabilities requires States parties to take all appropriate steps to ensure that reasonable accommodation is provided.<sup>60</sup> With regard to work and employment, States parties are required to take appropriate steps to ensure that reasonable accommodation is provided to persons with disabilities in the workplace, in line with article 27, paragraph (1) (i) of the Convention.<sup>61</sup> The aim of any accommodation measure in the workplace is to enable the person for whom it is implemented to participate fully and equally in working life.
- 48. The Committee on Economic, Social and Cultural Rights emphasized the strong link between the right to just and favourable conditions of work and reasonable accommodation. It has called upon States to comply with their role to create an enabling labour market environment by adapting the workplace and equipment for persons with disabilities in the public sector and by providing incentives for the private sector to do the same.<sup>62</sup>
- 49. States must adopt legislative, policy and budgetary measures to ensure that both public and private sector employers are aware of and act upon their legal obligation to provide reasonable accommodation to individual employees with disabilities. <sup>63</sup> ILO has developed practical guidance on how to promote and regulate flexible and alternative work arrangements that reasonably accommodate the individual needs of employees with disabilities. <sup>64</sup> Such measures to facilitate the employment of individuals with disabilities include adjustment and modification of machinery and equipment; modification of job content, working time and work organization; adaptation of the work environment to provide access to the workplace; and incorporation of information and communication technologies in the workplace.

<sup>60</sup> See also A/HRC/34/26, paras. 27–36.

<sup>&</sup>lt;sup>61</sup> See also Committee on the Rights of Persons with Disabilities, general comment No. 6, para. 67.

<sup>62</sup> Committee on Economic, Social and Cultural Rights, general comment No. 23, para. 64. See the submission of Poland on the introduction in the national legal system of the obligation for the employers to provide reasonable accommodation (Act on Vocational and Social Rehabilitation and Employment of Persons with Disabilities). See also the submission of the national human rights institution of Nicaragua, on Law No. 763 of Nicaragua, and the submission of the national human rights institution of Maldives, on the Act No. 8/2010 of Maldives.

<sup>&</sup>lt;sup>63</sup> See, for example, the submission of Italy on the financial incentives for employers that hire persons with disabilities, which are easily accessible, and financial aid for reasonable accommodation (article 14 of Law No. 68/99).

<sup>64</sup> ILO, Promoting Diversity and Inclusion through Workplace Adjustments: A Practical Guide (Geneva, 2016).

# F. Accessibility

- 50. Persons with disabilities experience environmental obstacles that make physical access to employment difficult, such as steps at the entrances of buildings, the absence of lifts in multi-floor buildings or inaccessible public transportation. There may also be physical barriers to job interviews, to the actual work setting, and to attending social events with fellow employees. Lack of information in an accessible format can be a further barrier for persons with visual impairments.<sup>65</sup>
- 51. Accessibility is both a general principle and a substantive provision of the Convention on the Rights of Persons with Disabilities (art. 9). It applies to workplaces as it does to all other spheres of life, and is a precondition for persons with disabilities to live independently and participate fully and equally in society. In its general comment No. 2 (2014) on accessibility, the Committee on the Rights of Persons with Disabilities has further elaborated States' obligations with regard to accessibility. Accessibility of the workplace, including of information and communication technologies and systems, is key for the inclusion of persons with disabilities in employment. It also ensures the full engagement, participation and safety of workers with disabilities in their workplace. Accessible environments also prevent accidents and facilitate evacuation of persons with disabilities in the event of an emergency.
- 52. Beyond the physical accessibility of the workplace, persons with disabilities need accessible transport and support services to get to their workplaces. All information pertaining to work, advertisements of job offers, selection processes and communication at the workplace that is part of the work process must be accessible through sign language, Braille, accessible electronic formats, alternative script, and augmentative and alternative modes, means and formats of communication. Trade union and labour rights must also be accessible, and training opportunities and job qualifications must be as well.<sup>66</sup>
- 53. In its recent concluding observations, the Committee on the Rights of Persons with Disabilities recommended that State parties:
- (a) In consultation with organizations of persons with disabilities, adopt and implement a comprehensive national plan to identify barriers to accessibility in all areas, including the built environment, transportation and communication technology, and provide the resources necessary to dismantle said barriers, in line with its general comment No. 2 (2014) and targets 11.2 and 11.7 of the Sustainable Development Goals;<sup>67</sup>
- (b) Ensure that all laws and measures relating to public administration and public procurement contain the requirement of accessibility for persons with disabilities, including through universal design,<sup>68</sup> and adopt measures to increase the availability of information and disaggregate data on the accessibility of the built environment and of public services, including the availability of sign language interpreters;<sup>69</sup>
- (c) Establish a mechanism to monitor compliance with accessibility standards in all areas covered by the Convention and impose sanctions for non-compliance; develop and promote the use of accessible and low-cost communication formats for persons with disabilities, such as Easy Read, Braille and sign language; and train service providers, transport operators, architects, designers, planners, engineers and programmers on accessibility.

<sup>&</sup>lt;sup>65</sup> World Health Organization and World Bank, World Report on Disability 2011, p. 239.

<sup>&</sup>lt;sup>66</sup> Committee on the Rights of Persons with Disabilities, general comment No. 2 (2014), para. 41.

<sup>&</sup>lt;sup>67</sup> See, for example, CRPD/C/CUB/CO/1, para. 22; and CRPD/C/NER/CO/1, para. 16.

 $<sup>^{68}\,</sup>$  See, for example, CRPD/C/ESP/CO/2-3, para. 17 (a); and CRPD/C/AUS/CO/2-3, para. 18 (c).

<sup>&</sup>lt;sup>69</sup> See, for example, CRPD/C/ECU/CO/2-3, para. 22 (c); and CRPD/C/SEN/CO/1, para. 16 (a).

<sup>&</sup>lt;sup>70</sup> See, for example, CRPD/C/ALB/CO/1, para. 20 (b).

<sup>&</sup>lt;sup>71</sup> See, for example, CRPD/C/VUT/CO/1, para. 19 (d); and CRPD/C/KWT/CO/1, para. 19 (c).

<sup>&</sup>lt;sup>72</sup> See, for example, CRPD/C/GRC/CO/1, para. 14 (b); and CRPD/C/RWA/CO/1, para. 18 (b).

# IV. Interdependence of the right to work with other fundamental human rights

# A. Right to social security

- 54. The right to social security is recognized in numerous human rights instruments, including the International Covenant on Economic, Social and Cultural Rights (arts. 9–10). The Convention on the Rights of Persons with Disabilities refers to the right to social protection and links it to the right to an adequate standard of living, with reference to adequate food, clothing and housing, and the continuous improvement of living conditions. It also applies the right to social protection to persons with disabilities, recognizing that they must enjoy this right without discrimination on the basis of disability, and establishes a pathway for their inclusion in all efforts related to the realization of this right (art. 28).
- 55. While the right to work is interdependent with and indivisible from all other human rights, it is important to underscore the particular complementarity of State obligations regarding the rights to work and social security. As outlined above, the right to work does not entail an absolute and unconditional right to obtain employment. This constitutes a recognition that, while States have a duty to adopt proactive employment policies, the provision of employment for each individual may be beyond their control.
- 56. The failure to fulfil the right to work entails more stringent obligations with regard to the right to social security. In fact, the Committee on Economic, Social and Cultural Rights has identified unemployment as a contingency that should be covered by social security. In its general comment No. 19 (2007), the Committee notes that States parties must endeavour to provide benefits to cover the loss or lack of earnings due to the inability to obtain or maintain suitable employment.<sup>73</sup>
- 57. In its general comment No. 19, the Committee on Economic, Social and Cultural Rights also indicated that a social security system should include non-contributory schemes, such as universal schemes, since it was unlikely that every person could be adequately covered by a contributory or an insurance-based system.<sup>74</sup> This is especially relevant for persons with disabilities and young people with disabilities, as given their high unemployment rates and overrepresentation in the informal sector, they might not be in a position to contribute to the social security system. In addition to promoting the income security of persons with disabilities in the informal economy, social security can help unleash their productive potential and facilitate their transition to the formal economy.
- 58. Furthermore, the Committee on Economic, Social and Cultural Rights has identified disability as a contingency that should be covered by social security. The Committee has previously emphasized the importance of providing adequate income support to persons with disabilities who, owing to disability or disability-related factors, have temporarily lost or received a reduction in their income; have been denied employment opportunities; or have a permanent disability. Such support should reflect the needs for assistance and other expenses often associated with disability, and should cover family members and other informal carers.<sup>75</sup>
- 59. In a recent study, the Department of Economic and Social Affairs noted that almost all countries have a scheme anchored in law that provides cash benefits to persons with disabilities; however, the majority of them are contributory and serve as income replacement in the event of full or partial disability. Non-contributory benefits are available in less than half of the world's countries and in most cases, the grants provided through this scheme are

Committee on Economic, Social and Cultural Rights, general comment No. 19 (2007) on the right to social security, para. 16. See also the Employment Promotion and Protection against Unemployment Convention, 1988 (No. 168) of ILO, art. 10 (1).

<sup>&</sup>lt;sup>74</sup> Committee on Economic, Social and Cultural Rights, general comment No. 19, para. 4 (b).

<sup>&</sup>lt;sup>75</sup> Ibid., para. 20.

insufficient to ensure an adequate standard of living or even to cover the extra costs of disability.<sup>76</sup>

- 60. The Special Rapporteur on the rights of persons with disabilities has stressed that social protection is fundamental for achieving social inclusion and active participation of persons with disability. The fact, social protection can ensure the economic security of persons with disabilities and their families and contribute to creating an enabling environment for their inclusion. For example, by providing cash benefits to help to meet the extra costs of persons with disabilities, such as assistive devices, accessible transportation or support services, social protection can act as an enabler for the enjoyment of their rights to education and decent work. On the other hand, improved access to employment opportunities can facilitate the access of persons with disabilities to work-based social protection schemes.
- 61. Disability benefits must be designed with a human rights-based approach to disability in order to facilitate the participation of persons with disabilities in the labour market. For example, when disability benefits tie assistance to cover disability-related extra costs or access to health care together with income support aimed at reducing poverty, persons with disabilities may lose the entire benefit package if they gain an income higher than the poverty line or the minimum income threshold. This is further aggravated when the disability benefits are linked to a precondition of being "unable to work" as an eligibility criteria, which not only reinforces harmful stereotyping of persons with disabilities, but also perpetuates their dependency on the benefits by eliminating any expectation of their entry into the labour market.<sup>79</sup>
- 62. The COVID-19 pandemic has magnified the importance of comprehensive and inclusive social protections that provide the income security necessary for an adequate standard of living, and cover disability-related costs, including assistive devices and access to support services, such as personal assistance. Targeted social protection measures, such as cash transfers, and in-kind support, including food items, are essential tools that States have used to mitigate the steep economic impact of the pandemic.<sup>80</sup>
- 63. States should ensure that social protection schemes are anchored in national law and that promoting the inclusion of persons with disabilities in society is a specific objective of the social protection system. Moreover, States should create the necessary fiscal space, to the maximum of their available resources, to ensure that persons with disabilities have access on an equal basis with others to mainstream social protection programmes, such as unemployment benefits, poverty reduction programmes, housing programmes and retirement benefits; and to specific programmes and services for disability-related needs and expenses.
- 64. Finally, it is crucial that social protection programmes are gender-responsive and address the imbalances of power and the multiple forms of discrimination experienced by women and girls with disabilities. Social protection systems should take into account both disability-related and gender-related factors, such as the unequal burden of unpaid care work on women and girls, in the design and implementation of such programmes.

### **B.** Right to inclusive education

65. The enjoyment of the right to education is an important precondition for the exercise of the right to decent work. Articles 23 and 26 (1) of the Universal Declaration of Human Rights and articles 6 (2) and 13 (2) of the International Covenant on Economic, Social and Cultural Rights link the right to work to the right to education, and consider technical and vocational guidance and training as fundamental components of both rights.

United Nations, Department of Economic and Social Affairs, Promoting Inclusion through Social Protection: Report on the World Social Situation 2018 (New York, 2018), pp. 68–72.

<sup>&</sup>lt;sup>77</sup> A/70/297, para. 2.

Nee the submission of Greece on the financial aid schemes for persons with disabilities to meet the extra costs of disability-related expenses.

<sup>&</sup>lt;sup>79</sup> A/70/297, para. 52.

Socialprotection.org, "Inclusion of persons with disabilities in social protection for COVID-19 recovery and beyond", November 2020.

- 66. The principles of universality and non-discrimination are at the core of the right to education, and inclusive education has been recognized as the most appropriate system for States to guarantee universality and non-discrimination in the right to education.<sup>81</sup> The Convention on the Rights of Persons with Disabilities recognizes that, for persons with disabilities to exercise this right, inclusive education systems must be in place and, consequently, the right to education is a right to inclusive education (art. 24).
- 67. Inclusive education is central to achieving high-quality education for all learners, including those with disabilities, and for the development of inclusive, peaceful and fair societies. As reflected in the thematic study of the United Nations High Commissioner for Human Rights on the right of persons with disabilities to education, only inclusive education can provide both quality education and social development for persons with disabilities, as well as a guarantee of universality and non-discrimination in the right to education.<sup>82</sup>
- 68. However, many millions of persons with disabilities continue to be denied the right to education. For many more, education is available only in settings where persons with disabilities are isolated from their peers and where the education they receive is of an inferior quality. Moreover, intersectional discrimination and exclusion pose significant barriers to the realization of the right to education, especially for women and girls with disabilities. States should identify and remove those barriers, including gender-based violence and the lack of value placed on the education of women and girls, and put in place specific measures to ensure that the right to education is not impeded by gender and disability-related discrimination. Harmful gender and disability stereotypes in textbooks and curricula, for example, should be removed. States must ensure access for and the retention of girls and women with disabilities in education, as instruments for their development, advancement and empowerment.<sup>83</sup>
- 69. In its general comment No. 4, the Committee on the Rights of Persons with Disabilities notes that quality inclusive education must prepare persons with disabilities for work life through the acquisition of the knowledge, skills and confidence necessary for participation in the open labour market and in an open, inclusive and accessible work environment.<sup>84</sup>
- 70. Technical and vocational guidance and training are aimed at enhancing personal development and meaningful participation of the individual in society. As a result, they are critical components of education as a whole, and are crucial measures for creating equal conditions in the labour market. In fact, unequal access to opportunities for training and capacity-building results in inequalities in the labour market. Acquiring, developing and updating skills and knowledge are key parts of personal development and self-fulfilment throughout professional life, and all aspects are indispensable for the realization of the right to work.<sup>85</sup>

### V. Conclusions

71. Prejudice, harmful stereotypes, and physical, communication and attitudinal barriers limit the availability of decent work opportunities for persons with disabilities. These limitations in turn lead to the neglect of the potential of persons with disabilities and restrict their opportunities for earning a living through their capabilities and talents. The limits are thus harmful both to the people directly affected and to society more generally.

<sup>81</sup> See also CRPD/C/ARG/CO/1; and CRPD/C/ESP/CO/1.

<sup>82</sup> A/HRC/25/29, paras. 3 and 68.

<sup>83</sup> Committee on the Rights of Persons with Disabilities, general comment No. 4 (2016) on the right to inclusive education, para. 46.

<sup>84</sup> Ibid., para. 56.

<sup>85</sup> See the submissions of Cuba, Guatemala, Portugal, the Russian Federation, Spain and Thailand, and the submission of the national human rights institution of Georgia on vocational training and capacity-building opportunities.

- 72. The high unemployment rate faced by persons with disabilities, and their overrepresentation in the informal sector and in self-employment, call for urgent action to tackle the environmental, social and economic barriers faced by persons with disabilities in accessing work and within the work sphere, as well as in education and training.
- 73. To tackle those barriers, States should put in place concerted legislative, policy and budgetary measures, based on the human rights model of disability and gender equality, not only in the area of decent work but also concerning interrelated and interdependent rights, such as the right to social security and the right to education.
- 74. Mainstream and disability-specific measures, taken in consultation with persons with disabilities, in the three interrelated areas of work, education and social security, should be in place to ensure that persons with disabilities can shape their own lives and be empowered to contribute to the development, prosperity and well-being of their societies.

#### 75. In particular, States should:

- (a) Protect persons with disabilities from all forms of labour exploitation and disability-based discrimination in accessing and participating in the labour market, including by phasing out "sheltered employment" and eliminating reserved occupations;
- (b) Ensure that persons with disabilities enjoy just and favourable conditions of work, including safe and healthy working conditions, a wage that ensures an adequate standard of living, access to social security and equal pay for work of equal value;
- (c) Conduct regular work inspections and collect data on persons with disabilities, disaggregated by age and sex, to contribute to addressing labour standards violations against workers with disabilities;
- (d) Ensure equality and non-discrimination in access to work, continuation of employment, career advancement, and safe and healthy working conditions, including by:
  - (i) Dismantling harmful stereotypes about the capabilities of persons with disabilities, including women and girls with disabilities, through awareness-raising campaigns, education and training measures that target employers and society at large, in order to promote the dignity, capabilities and contributions in the area of work of persons with disabilities;
  - (ii) Eliminating disability assessments regarding the "capacity to work", a legacy of the medical approach to disability;
  - (iii) Hiring persons with disabilities in the public sector;
  - (iv) Providing incentives to the hiring of persons with disabilities, including by establishing advantages in access to public procurement and enforcing fulfilment of quota obligations for the private sector;
  - (v) Providing for reasonable accommodation in the public sector and ensuring that private companies are aware of and comply with their obligation to provide reasonable accommodation;
  - (vi) Scaling up efforts to promote accessibility in the workplace, including of information and communication;
- (e) Invest in comprehensive and inclusive social protection that provides the income security necessary for an adequate standard of living, and covers disabilityrelated costs, including assistive devices and access to support services such as personal assistance, thereby mitigating the negative impact of unemployment on persons with disabilities and their overrepresentation in the informal economy, and consider the specific needs of women and girls with disabilities who bear a disproportionate share of unpaid care work;

- (f) Promote inclusive education, technical and vocational training together with equality and accessibility, for both those seeking work and those seeking to improve their skills in a trade or profession to provide greater access to new career opportunities for persons with disabilities, and eliminate harmful gender and disability stereotypes in textbooks and curricula;
- (g) Mobilize resources, both domestically and through international cooperation, and dedicate the maximum available resources to promote the realization of the rights to decent work, social security and inclusive education for persons with disabilities, including by adopting progressive taxation measures, strengthening the capacity to collect taxes, expanding fiscal space, and fighting tax evasion, corruption and other forms of financial abuse.
- 76. The transition to a green economy, the fast pace of technological advances and the COVID-19 pandemic present unprecedented opportunities for States to build a better, inclusive, accessible and sustainable world of work that can benefit from the enormous untapped potential of persons with disabilities.

16