**THE IMF AND HUMAN RIGHTS**

**Key messages**

***The IMF’s activities indirectly promote human rights (in particular, social and economic***

***rights) by helping create an economic and institutional environment in which human***

***rights can flourish****.* Thus, our policy advice and financial assistance support economic

growth and improvements in living standards in member countries, and foster critical

institutional reforms that strengthen good economic governance and respect for the rule of

law. Key examples in this regard include the IMF’s work on gender equality and the MD’s

participation in the UN High Level Panel on Women’s Economic Empowerment, work

promoting economic policy transparency and improving governance.

Nevertheless, the mandate of the IMF is defined by the Articles of Agreement and its powers

and responsibilities are limited to those entrusted to it by the membership. ***This mandate***

***focuses on macroeconomic and financial stability and does not, unlike the constituent***

***documents of some other international organizations, encompass the promotion of human***

***rights per se***. As an institution that is concerned with economic issues, the IMF is precluded

from using its powers to support particular political systems or, directly engage in the

promotion of human rights.

**Background**

The Office of the High Commissioner for Human Rights (OHCHR) has previously sought

the Fund’s collaboration in discussions on the “Right to Development” and other matters

considered to be affected by economic policy. Fund staff has participated in discussions with

OHCHR staff and intergovernmental representatives on these limited issues. More recently

the issue of debt and human rights has come up in the UN General Assembly (Third

Committee) and a UN Independent Expert has been commissioned to report on international

financial institutions and human rights in 2017. Fund staff has also collaborated with UN

agencies in their pursuit of some of their mandated objectives, many of which are formulated

through a “rights-based” approach. Examples of this are the collaboration with UNICEF,

whose work is guided by the “Rights of the Child,” and with the ILO (which seeks to

promote labor rights, core labor standards, collective bargaining).

The IMF has not accepted the Declaration on Human Rights as the motivating principle of

our operations. UN agencies have generally accepted our arguments as establishing the limits

of our engagement and obligations on promoting human rights.

**REPORTS AND MATERIALS ON SOCIAL AND HUMAN RIGHTS IMPACTS OF**

**FISCAL CONSOLIDATION POLICIES**

1. **Social and human rights impact of economic reform policies**

- Strategy for IMF Engagement on Social Spending (available here with background papers and case studies, Policy Paper No. 19/016, June 14, 2019: [https://www.imf.org/en/Publications/Policy-Papers/Issues/2019/06/10/A-Strategy-for-IMF-Engagement-on-Social-Spending-46975](https://www.imf.org/en/publications/cr/issues/2016/12/31/kosovo-technical-assistance-report-enhancing-social-protection-cash-benefits-43899)

- Review of Enhanced Access Limits Under the Rapid Credit Facility and Rapid Financing Instrument, October 5, 2020: [https://www.imf.org/en/Publications/Policy-Papers/Issues/2020/10/05/Review-of-Enhanced-Access-Limits-Under-the-Rapid-Credit-Facility-and-Rapid-Financing-49809](https://www.imf.org/en/publications/wp/issues/2016/12/31/pension-reforms-in-mauritius-fair-and-fast-balancing-social-protection-and-fiscal-43012)

- Catastrophe Containment and Relief Trust—Second Tranche Of Debt Service Relief In The Context Of The COVID-19 Pandemic, October 5, 2020: [https://www.imf.org/en/Publications/Policy-Papers/Issues/2020/10/06/Catastrophe-Containment-and-Relief-Trust-Second-Tranche-Of-Debt-Service-Relief-In-The-49810](http://www.imf.org/external/np/fad/subsidies/index.htm)

- The International Architecture for Resolving Sovereign Debt Involving Private-Sector Creditors—Recent Developments, Challenges, And Reform Options, October 1st, 2020: [https://www.imf.org/en/Publications/Policy-Papers/Issues/2020/09/30/The-International-Architecture-for-Resolving-Sovereign-Debt-Involving-Private-Sector-49796](https://www.imf.org/en/Publications/Policy-Papers/Issues/2017/06/01/pp042117social-safeguards-and-program-design-in-prgt-and-psi)

‐ Clements, de Mooij, Gupta and Keen, 2015, Inequality and Fiscal Policy, IMF,

Washington DC: [https://www.elibrary.imf.org/view/IMF071/22448-9781513567754/22448-9781513567754/22448-9781513567754.xml?rskey=a9GJ6m&result=7&highlight=true&redirect=true](http://www.imf.org/external/np/fad/subsidies/?rskey=a9GJ6m&result=7&highlight=true&redirect=true)

‐ IMF, 2014, Fiscal Policy and Income Inequality, IMF Policy Paper: [https://www.imf.org/en/Publications/Policy-Papers/Issues/2016/12/31/Fiscal-Policy-and-Income-Inequality-PP4849](https://www.imf.org/en/Publications/Policy-Papers/Issues/2019/06/10/A-Strategy-for-IMF-Engagement-on-Social-Spending-46975)

‐ Clements, Eich and Sanjeev Gupta, 2014, Equitable and Sustainable Pensions:

Challenges and Experience, IMF, Washington DC: [https://www.imf.org/en/Publications/Books/Issues/2016/12/31/Equitable-and-Sustainable-Pensions-Challenges-and-Experience-40877](https://www.imf.org/en/Publications/Policy-Papers/Issues/2020/10/05/Review-of-Enhanced-Access-Limits-Under-the-Rapid-Credit-Facility-and-Rapid-Financing-49809)

‐ Clements, Coady, Fabrizio, Gupta, Alleyne and Sdralevich, 2013, Energy Subsidy

Reform. Lessons and Implications, IMF, Washington DC: [https://www.elibrary.imf.org/view/IMF071/20361-9781475558111/20361-9781475558111/20361-9781475558111.xml](https://www.imf.org/en/Publications/Policy-Papers/Issues/2020/10/06/Catastrophe-Containment-and-Relief-Trust-Second-Tranche-Of-Debt-Service-Relief-In-The-49810)

‐ Clements, Coady and Gupta, 2012, The Economics of Public Health Care Reform in

Advanced and Emerging Economies, IMF, Washington DC: [https://www.elibrary.imf.org/view/IMF071/12275-9781616352448/12275-9781616352448/12275-9781616352448.xml?rskey=BHxTJF&result=2&highlight=true](http://www.ieo-imf.org/ieo/pages/CompletedEvaluation279.aspx?rskey=BHxTJF&result=2&highlight=true)

‐ Clements, Gupta and Nozaki, 2013, What Happens to Social Spending in IMF Supported

Programs, Applied Economics, 45:28, 4022-4033: [https://www.tandfonline.com/doi/full/10.1080/00036846.2012.744136](http://www.ieo-imf.org/ieo/files/completedevaluations/SP%20-%20Statement%20by%20the%20Managing%20Director%20-%20Web.pdf)

‐ Staff Discussion Note on macrostructural policies and income inequality in low-income

developing countries, 2016: [http://www.imf.org/~/media/Files/Publications/SDN/2017/sdn1701.ashx](https://www.imf.org/en/Publications/Policy-Papers/Issues/2016/12/31/Fiscal-Policy-and-Income-Inequality-PP4849)

‐ Note to G20 on inclusive growth: [www.imf.org/external/np/g20/pdf/2017/062617.pdf](https://www.imf.org/en/Publications/Books/Issues/2016/12/31/Equitable-and-Sustainable-Pensions-Challenges-and-Experience-40877)

1. **Assessment tools**

‐ Template (and manual) for incidence analysis of fuel subsidy reform

[http://www.imf.org/external/np/fad/subsidies/index.htm](https://www.imf.org/en/Publications/Policy-Papers/Issues/2020/09/30/The-International-Architecture-for-Resolving-Sovereign-Debt-Involving-Private-Sector-49796)

‐ IMF and Reforming Energy Subsidies - Website that offers background

documentation (such as links to IMF working papers, books and technical assistance

reports), analysis, data and tools on the impact of energy subsidy reforms:

[http://www.imf.org/external/np/fad/subsidies/](https://www.tandfonline.com/doi/full/10.1080/00036846.2012.744136)

1. **Examples of human rights or social impact assessments**

‐ Kosovo: Technical Assistance Report-Enhancing Social Protection Cash Benefits,

2016: [https://www.imf.org/en/publications/cr/issues/2016/12/31/kosovo-technical-assistance-report-enhancing-social-protection-cash-benefits-43899](http://www.imf.org/external/np/g20/pdf/2017/062617.pdf)

‐ Pension Reforms in Mauritius: Fair and Fast-Balancing Social Protection and Fiscal

Sustainability, 2016: [https://www.imf.org/en/publications/wp/issues/2016/12/31/pension-reforms-in-mauritius-fair-and-fast-balancing-social-protection-and-fiscal-43012](https://www.elibrary.imf.org/view/IMF071/20361-9781475558111/20361-9781475558111/20361-9781475558111.xml)

1. **Lessons learnt**

‐ Social safeguards and program design in PRGT and PSI-supported programs, 2017: [https://www.imf.org/en/Publications/Policy-Papers/Issues/2017/06/01/pp042117social-safeguards-and-program-design-in-prgt-and-psi](https://www.elibrary.imf.org/view/IMF071/12275-9781616352448/12275-9781616352448/12275-9781616352448.xml)

‐ The IMF and Social Protection, Independent Evaluation Office of the IMF, 2017

[http://www.ieo-imf.org/ieo/pages/CompletedEvaluation279.aspx](https://www.elibrary.imf.org/view/IMF071/22448-9781513567754/22448-9781513567754/22448-9781513567754.xml)

- Statement by the Managing Director on the Independent Evaluation Office Report on

the IMF and Social Protection, 2017: [http://www.ieo-imf.org/ieo/files/completedevaluations/SP%20-%20Statement%20by%20the%20Managing%20Director%20-%20Web.pdf](http://www.imf.org/~/media/Files/Publications/SDN/2017/sdn1701.ashx)