We would like to highlight the fact that, after almost 10 years, the parliamentary committee for monitoring the Toledo Pact agreements has been able to reach an agreement renewing the recommendations. On this occasion, with a level of political consensus that had not occurred since 2003 and that has enabled the support of practically 80% of the parliamentary representation.

Thus, we hope, we return to the framework of dialogue and broad political and social agreements that between 1995 and 2011 has made possible the intervention of trade union organizations in the government of the Social Security system and the adoption of reforms characterized by the balance between sufficiency and sustainability; compared to the unilateral reforms imposed by the current government, such as the one in 2013, which always prioritize reducing spending and cutting rights as the only possible recipe.

We must begin by pointing out that among the recommendations adopted by Congress, once again, the substitution of the pay-as-you-go system for another funded system is rejected, and the principles of the system are reaffirmed: universality, unity, solidarity, equality and adequacy.

The parliamentary conclusions propose a broad repeal of the most regressive elements of the 2013 Pension Reform, although not all. It expressly recognizes that the PRI (Pension Revaluation Index) approved in 2013 "does not enjoy sufficient political and social consensus."

The Commission defends the maintenance of the purchasing power of pensioners through the annual revaluation of their pensions based on the real CPI, as well as its guarantee by law and its preservation through the adoption of measures to ensure the future social and financial balance of the system.

The parliamentary commission has been sensitive to the demand that the trade union organizations have been making in relation to the reform that was imposed in 2012 of the integration procedure of broken careers that we had agreed in 2011 and that was never implemented. In this sense, the parliamentary conclusions indicate the impact that the phenomenon of contribution gaps has on the gender gap in pensions and demands the need to promote corrective measures that are more intense than the current ones.

The Sustainability Factor imposed in the 2013 reform has not been the subject of any recommendation by the parliamentary committee. In our opinion, it is surprising that this instrument has not been the subject of any comment, considering that the two main measures contained in the 2013 pension reform together with the so-called Pension Revaluation Index (IRP) was the establishment of a concrete Sustainability Factor.
The objectives expressly stated in the new parliamentary recommendations have also included guaranteeing the financial rebalancing of the system within the term of the current legislature. For this reason, the parliamentary recommendations clearly establish that the measures to be adopted in relation to guaranteeing the financial rebalancing of the system must adhere to a calendar that allows the Social Security financial deficit to be overcome no later than 2023. The recommendations once again insist on adapt the financing of the Social Security system to the nature of the protection, so that non-contributory benefits are financed through State contributions.

In the same way, it proposed to charge the financing of improper expenses to taxation:

- Reduction of contributions.
- Reduced contribution rates in special regimes, special systems and training contracts.
- Early retirement in certain activities (not specified).
- Family benefits (among which the birth and care of the minor are expressly indicated, periods recognized as contributions for family care, maternity supplement, additional percentage of the regulatory base of the widowhood pension for people over 65 years old with low resources).

The Commission considers that action must be taken in the face of realities related to the characteristics of the activities carried out through digital platforms, such as the informal economy, false self-employed workers, economically dependent self-employed workers - TRADE workers- and fraud due to total or partial absence of contributions in the period of activity. In this sense, it raises the need to promote regulatory actions in two ways:

- Above all, redefining the centrality of work, salaried and autonomous, guaranteeing decent and sufficient working or activity conditions that avoid precariousness.
- And, secondly, by reinforcing non-contributory mechanisms, without questioning the logic that underlies the obligation to contribute.

The parliamentary commission has concluded that a convergence analysis of the different regimes is required to reduce them to two: employed workers and self-employed workers. Progress must continue towards the full equality of the rights and obligations of self-employed workers with those of the General Regime. Regarding rights, the right to early retirement - which, however, already exists since the 2011 reform - and part-time work (a controversial issue without a doubt) are indicated. Regarding obligations, the need to promote, within the framework of social dialogue, the necessary measures to approximate the contribution bases of the self-employed to their real income has been pointed out.

Parliamentary recommendations defend the advisability of bringing the effective retirement age closer to the legal age without resorting to a generalized delay in the retirement age. The Parliamentary Commission criticizes that early retirement is used as a formula for regulating employment, noting that this practice should be modified, being reserved for those workers who have long contribution careers.
The Parliamentary Committee calls for the Government to analyze the financial costs and actuarial fairness of the reducing coefficients applied in early retirement both voluntarily and involuntarily within 3 months. From trade union organizations we have been advocating the need to review the reducing coefficients currently in force in the dual direction of their adjustment from the perspective of financial balance and, in addition, establishing a progressive formula that recognizes the contributing effort of all contribution careers.

The Parliamentary Committee mentions the regulation which since 2011 allows, where appropriate, the establishment of reducing coefficients in the retirement age of particularly hazardous, toxic, unhealthy or dangerous activities, although it notes the poor result it has achieved so far, highlighting the need to improve this regulatory framework.

Parliamentary recommendations have pointed to the need for structural measures to achieve equalization of pension coverage between women and men, to reduce the gender gap in employment (in terms of salary and contribution period) and pointed out in a unique way the need to enhance gender co-responsibility.

The Commission makes an express reference to the need to promote the full convergence of the Special System of Domestic Workers in which the differential elements currently present (mainly the non-coverage of unemployment benefit) are eliminated, and to the ratification of ILO Convention 189.

The Commission urges the correcting of the regulation which in relation to part-time work has recently been compromised by sentences of both the Court of Justice of the EU and by the Constitutional Court itself (STJUE, third chamber, of 8 May 2019, Case Villar Lázi C-161/18; and STC 91/2019) in relation to the calculation of the periods needed to accrue a pension.

The parliamentary recommendations state that the comprehensive reformulation of death and survival benefits - especially widowhood - should be carried out gradually while maintaining their contributory character, linking this reform to a possible translation of social protection towards orphanhood. It also points out at this point the possibility of acting on the criteria of access (age, income, existence of children...). It also mentions that it considers that the percentage of the regulatory basis of the widow's pension should be raised in the event that it constitutes the main source of income. The Commission urges the removal of any unjustified discrimination affecting persons benefiting from widow's pensions because there is no prior marriage link, in express reference to the additional economic requirement required in the case of de domestic partners (referring to the income ratio between the person causing and the beneficiary). The Commission calls for a general extension of the orphan's pension until the age of 25. It also calls for an increase in the amounts in the context of any reform of the widow's pension.

Parliamentary recommendations state that occupational pension schemes, based in the framework of collective bargaining, need to be promoted. As regards third pillar instruments, in the opinion of the parliamentary committee their management should be more transparent and draws particular attention to administration costs.
The Annual budget-2021 project has included two measures closely related to this issue. On the one hand, the reordering of the tax incentives provided for these supplementary social security figures (supplementary pensions), consisting of tax incentives acting as deferral (taxation does not occur at the time of contribution to the supplementary pension instrument but at the time of its rescue in the form of a pension), is envisaged. Previously, the limit on the reduction of contributions to second and third pillar pension schemes was set to EUR 8,000. The new legislation sets a reduction in the limit on the reduction of contributions to EUR 2,000 for contributions to individual pension schemes (third pillar) and EUR 10,000 for joint contributions to occupational pension schemes (second pillar), in the latter case placing the reduction limit on business contribution at EUR 8,000 and that of the working person at EUR 2,000. The second measure contained in the Annual budget-2021 draft is the announcement that within a maximum period of twelve months, the Government will submit a draft law to regulate the establishment of a public employment pension fund in which small and medium-sized enterprises and public administrations can be integrated. The stated objective is to promote a private management and public oversight fund for the public administration to provide sufficient dimension to the various employment pension schemes so that this can help to improve their investment policy situation and maintenance costs.