

Management Plan 2026

Directorate-General for Employment, Social
Affairs and Inclusion

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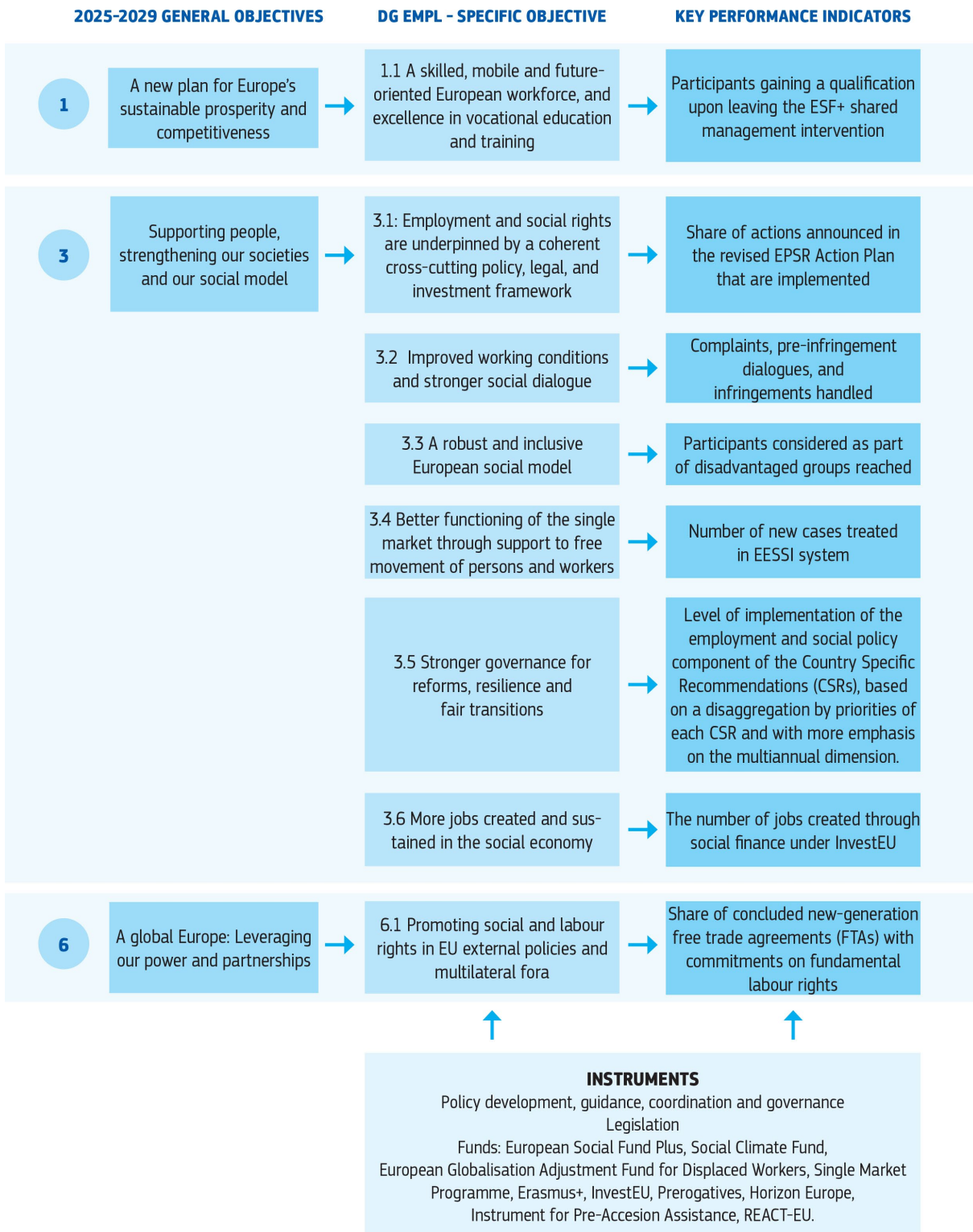
PART 1. Introduction

Strategic planning and programming is the cornerstone of the **Commission's performance management framework**. The [Commission's strategic plan for 2025-2029](#) translates the [political priorities](#) set out in the [Political Guidelines of President von der Leyen](#) into general objectives. This process ensures institutional coherence, enhances accountability, and aligns the actions of all Commission services with the strategic vision of the mandate.

Within this framework, DG EMPL has developed a **strategic outlook for 2025-2029** in the [2025 management plan](#). This outlook defines a set of multiannual objectives and indicators to measure progress towards their achievement. These will be used for planning and reporting on performance throughout the period.

The **2026 management plan** sets out what DG EMPL intends to deliver this year to contribute to these multiannual objectives ([Part 2](#)). It also describes how DG EMPL will contribute to the common objective of building a modern and sustainable public administration ([Part 3](#)). The main outputs with their indicators and targets are presented in Annexes [1](#) and [2](#).

The chart below illustrates the performance framework for DG EMPL.



PART 2. Delivering on the Commission's priorities in 2026 ⁽¹⁾ ⁽²⁾

General objective 1: A new plan for Europe's sustainable prosperity and competitiveness

Specific Objective 1.1: A skilled, mobile and future-oriented European workforce, and excellence in vocational education and training



The [Union of Skills \(UoS\) strategy](#), provides the framework for action in this area. In 2026, key actions will include the establishment of the **European Skills High-Level Board** and the **European Skills Intelligence Observatory**. These bodies will inform and advise the Commission on current and future skills needs and on the performance of education and training systems. They will also support the identification of actions needed to strengthen the EU's human capital, including in the context of the European Semester, building on the EU-27 Council Recommendation on human capital.

The **Skills Guarantee pilot** – part of the UoS strategy – will be launched in 2026, following the 2025 call for proposals and Q2 2026 contract signature. The aim is to support workers involved in restructuring processes, or at risk of unemployment, in transitioning to new jobs and further developing their careers through targeted upskilling, reskilling, and strategic partnerships. The pilot projects will inform the possible rollout of a larger scale Skills Guarantee alongside the evaluation of the [Council Recommendation on individual learning accounts](#).

The **European strategy for vocational education and training (VET)** will support Member States to make VET more attractive, innovative and inclusive, as a key driver for the EU's competitiveness with a future-ready workforce. Its goal is to increase the number of people with a relevant secondary VET degree in the EU, including women, and address future-ready skills needs in relevant sectors of the economy, including to ensure European strategic autonomy and support the twin transitions. The Communication is planned for Q2 2026 and will build on the

(1) The relevant performance tables for Part 2 can be found in [Annex 1](#) (pp. 18 - 24).

(2) Each Specific Objective in Part 2 is accompanied by a visual indicating the related [Sustainable Development Goals](#) and [European Pillar of Social Rights](#) principles.

report on the implementation of the [2020 Council Recommendation on VET](#), to be adopted in Q1 2026.

As co-chair of **Horizon Europe Cluster 2**, DG EMPL is helping prepare the 2026 Work Programme for ‘**Culture, Creativity and Inclusive Society**,’ to be published in January 2026. This programme will promote competitiveness and support the implementation of the European Pillar of Social Rights, including through a call for proposals under the new **European Partnership on Social Transformations and Resilience** (STR).

General objective 3: Supporting people, strengthening our societies and our social model

Specific Objective 3.1: Employment and social rights are underpinned by a coherent cross-cutting policy, legal and investment framework



In 2025, DG EMPL started to review the [2021 European Pillar of Social Rights Action Plan](#) to assess progress, identify gaps, and define future priorities. The review draws on targeted consultations with social partners, civil society, public authorities and Member States, as well as a public consultation that closed on 10 September 2025. A [summary report](#) of the public consultation has been published online. DG EMPL is analysing all input received to finalise the review of the Action Plan and envisage follow-up in 2026.

In 2026, DG EMPL will continue its collaboration with the five decentralised agencies under its remit ([Cedefop](#); [Eurofound](#); [ELA](#); [ETF](#); [EU-OSHA](#)), including through its participation in the **EU Inter-agency data sharing platform**. The platform aims to provide all Commission services with a single access point to up-to-date data from EU agencies and DG EMPL to support evidence-based policymaking. A prototype of the platform is expected to be developed in Q4 2026.

In 2026, through its geographical desks, DG EMPL will continue assisting Member States in implementing the [European Social Fund Plus](#) (ESF+) and other Funds, while also supporting negotiations on the [next multiannual financial framework](#) (as the DG responsible for ESF). It will also continue supporting five Communities of Practice: (i) Social Innovation and Employment, (ii) Education and Skills, (iii) Social Inclusion, (iv) Migrant Integration and (v) Material Support, two networks ([ALMA Network](#) and [EURoma Network](#)), and the ESF [Social Innovation Plus Initiative](#) managed by the Lithuanian ESF Agency.

DG EMPL, together with DG CLIMA, will lead the implementation of the [Social Climate Fund](#) (SCF), from 2026. To support the preparation and implementation of social climate plans (SCPs), DG EMPL will continue to lead the negotiations with the Member States and ensure that the necessary procedural and analytical frameworks are in place, including the pioneering analysis of the distributional impacts on vulnerable groups of extending the emissions trading system to road transport and buildings ([ETS 2](#)).

The European Globalisation Adjustment Fund for Displaced Workers (EGF) supports displaced workers affected by major restructuring events. The Commission’s [proposal to amend the EGF Regulation \(EU\) 2021/691](#), submitted in 2025, aims to broaden its scope to include workers at risk of imminent job loss. The proposal is under negotiation between the co-legislators and is expected to be adopted in Q1 2026.

Under [InvestEU](#), DG EMPL chairs the social investment and skills window, which provides policy steer to ensure that the budgetary guarantee supports social objectives. It currently deploys a EUR 2.8 billion guarantee to de-risk investments and attract private capital for social infrastructure, education, skills, microfinance, social enterprises, and social impact investment. Given the high demand, the 2025 Omnibus package will add EUR 2.9 billion to the InvestEU programme, enabling additional support from 2026 and preventing funding gaps.

DG EMPL will continue to promote consistent enforcement of the EU social *acquis* across Member States through structured engagement with Commission services, national authorities, social partners, and complainants to foster a shared understanding, as well as through checks on the transposition of key directives to ensure coherent and correct application. In addition, DG EMPL will support the Executive Vice-President in preparing the **2026 Annual Progress Report on Enforcement and Implementation** for the co-legislators.

Specific Objective 3.2: Improved working conditions and stronger social dialogue



In Q4 2026, a **Quality Jobs Act** will be proposed, as announced in the 2026 Commission work programme, to ensure employment keeps pace with the modern economy, subject to the outcome of social partners consultation. In preparation for the Act and building on the ongoing two-stage social partners’ consultation, DG EMPL will continue to assess the impact of artificial intelligence (AI) and algorithmic management in the workplace, supported by evidence gathering including an *ex ante* impact study launched in 2025. Follow-up on the European Parliament resolutions on the [right to disconnect](#) as well as on [Digitalisation, artificial intelligence and algorithmic management in the workplace](#) will also continue, with findings informing potential next steps, including in the context of the Act. Work on the revision of the Workplace and Display Screen Equipment Directives is also ongoing.

The Commission will set up and run an expert group to support the Member States preparing to transpose the revised [Directive on European Works Councils](#) in 2026. The group will make the information and employee consultation in large multinational companies more effective.

DG EMPL will continue to support the interinstitutional discussions on the proposal for the 6th amendment of the [Carcinogens, Mutagens and Reprotoxic Substances Directive](#) (CMRD) and carry out preparatory work for a possible 7th amendment of CMRD. DG EMPL will also finalise the work on the *ex post* review of the practical implementation of the [Framework Directive](#) and 23 related EU directives on occupational safety and health (OSH).

In 2026, DG EMPL will follow-up on the actions announced by the Commission in the [Pact for European Social Dialogue](#) to strengthen the role of social partners in shaping labour markets, employment, and social policies amid global transformations. It will organise a Social Partners Preparedness Summit, as announced in the [EU Preparedness Union strategy](#).

DG EMPL will continue to support negotiations on the proposed [Traineeships Directive](#), and the revised [Council Recommendation on a reinforced quality framework for traineeships](#).

Specific Objective 3.3: A robust and inclusive European social model



As announced in the Commission work programme for 2026, the Commission will adopt the first-ever **EU anti-poverty strategy** to help achieve the 2030 poverty reduction target and help eradicate severe poverty by 2050. Developed through broad consultation with Member States, civil society, people experiencing poverty, social partners, and the wider public, the strategy will take the form of a communication supported by a staff working document and a limited, well-targeted set of concrete flagship actions. It will be complemented by an initiative to strengthen and support the implementation of the [European Child Guarantee](#), and in Q3 2026, social innovation calls for proposals will be launched to support activities under both the anti-poverty strategy and the Child Guarantee.

Under the EU anti-poverty strategy, the work strands of the [European platform on combating homelessness](#) will be further strengthened through more targeted mutual learning, improved access to finance and stronger integration with related initiatives, such as the [European affordable housing plan](#). In this context, the Commission will propose a Council recommendation on fighting housing exclusion to support vulnerable persons in precarious housing situations and to prevent and address homelessness, aiming to promote the design and implementation of policies based on a person-centred, housing-led and integrated policies approach. The Commission will also continue to implement projects supporting homelessness policy development and innovative pilot projects that promote local solutions.

DG EMPL will organise an **Implementation Dialogue on measures to combat poverty** in Q2 2026 to assess progress and identify areas where support is needed. This will also form part of the broader stress-testing of the EMPL *acquis* aimed at contributing to the reduction of administrative burden by at least 25% (and at least 35% for SMEs).

DG EMPL will continue to support the implementation of the [European care strategy](#) and the [Council Recommendation on access to affordable, high-quality long-term care](#) through mutual learning and policy dialogues with national long-term care coordinators, social partners and civil society organisations, complemented by evidence reviews and policy analysis. In parallel, it will continue developing a framework to address workforce challenges related to long-term care.

The Commission will continue to support the implementation of the [Council Recommendation on access to social protection for workers and the self-employed](#), including by organising mutual learning events. It will build its work on the full update of the monitoring framework prepared jointly in 2025 by the Social Protection Committee (SPC) and the Commission, and on the thematic social reporting on the implementation of the Council Recommendation, including in terms of transparency and simplification.

Specific Objective 3.4: Better functioning of the single market through support to free movement of persons and workers



In line with the Commission work programme for 2026, DG EMPL will prepare a **fair labour mobility package**. The package will comprise the following initiatives: (i) a proposal to strengthen the European Labour Authority (ELA) to support Member States implement and enforce labour mobility legislation, and preventing workers' abuse; (ii) a proposal for a European social security pass (ESSPASS) to facilitate the exercise of social security rights across borders and simplify procedures for citizens, businesses and national authorities; and (iii) a skills portability initiative to improve the comparability and transparency of qualifications and skills. The package will be introduced through a Commission communication to address the further modernisation and simplification of labour mobility and social security coordination rules and practices, the posting of third country nationals and relevant subcontracting aspects.

The Commission, as a follow-up to its [2024 Implementation report of the Directive \(EU\) 2018/957 on Posting of Workers](#), has continued to work closely with ELA to address the challenges related to the implementation and enforcement of posting rules, including the pilot project on a remuneration tool, handbook on posted third country nationals, administrative cooperation, and the use of the internal market information system.

To further streamline the process for companies posting workers across EU Member States, DG EMPL, together with DG GROW, will continue its work on the **e-declaration** initiative establishing a single digital declaration portal.

Moreover, the negotiations on the **revision of social security coordination rules** will remain a priority file in 2026, as announced in the Commission work programme.

DG EMPL will continue to support the Member States in the **effective application and enforcement of legislation related to intra-EU labour mobility and social security coordination**. In this regard, DG EMPL will also assess whether the rules on social security coordination need to be further clarified, in particular in relation to cross-border telework, and other forms of mobile work enabled through digital means.

In 2026, DG EMPL will help the [European Network of Public Employment Services](#) (PES) facilitate labour market transitions, improve personalised services for vulnerable jobseekers and employers, and advance skills portability. In 2026, it will finalise an evaluation report on the application of the Decision establishing the PES Network ⁽³⁾, followed by a proposal to extend the Decision beyond 2027.

Together with DG HOME, DG EMPL will further advance labour migration efforts by implementing the **EU Talent Pool Regulation** to help attract skills that match EU labour market needs.

Specific Objective 3.5: Stronger governance for reforms, resilience and fair transitions



In the **2026 European Semester**, DG EMPL's priorities will include: (i) preparing proposals for the Employment Guidelines and the Joint Employment Report, monitoring the EU 2030 headline and national targets on employment, skills, and poverty reduction, and overseeing multilateral surveillance; (ii) supporting country peer reviews and mutual learning; (iii) contributing to country reports and recommendations while maintaining a strong social focus; (iv) ensuring key Semester outputs reflect the Social Convergence Framework, now embedded in EU economic governance; (v) monitoring implementation of the social dimension of national recovery and resilience plans; and (vi) strengthening links between policy coordination and EU funding. In parallel, DG EMPL will continue supporting the Employment Committee (EMCO), the Social Protection Committee (SPC) and their sub-groups and feed findings from research and innovation into Semester policy processes.

The **2026 flagship report** will merge the Labour Market and Wage Developments and the Employment and Social Developments reports, analysing labour market and social trends in

⁽³⁾ [Decision 573/2014/EU](#), amended by [Decision 2020/1782](#).

2025. Quarterly reviews and ad hoc publications will be streamlined under a single identity with a clearer strategic and communication focus. The aim is to make flagship publications more strategic, coherent, and visible.

DG EMPL will continue monitoring the implementation of the [Action Plan to tackle Labour and Skills Shortages in the EU](#) and deliver on related commitments, including an analysis of national sick leave policies and a study on the causes of involuntary part-time employment.

DG EMPL will continue monitoring the correct transposition and implementation of [Directive on adequate minimum wages in the EU](#). It will also produce a report, to be transmitted to the Council and the Parliament, analysing: (i) the data and information on minimum wage protection submitted by Member States, and (ii) the action plans to promote collective bargaining to be established by Member States where the collective bargaining coverage rate is below 80%.

On AI at work, DG EMPL will pursue the pilot project on productivity, employment and wages in the age of AI with Eurofound and the AIM-WORK project with the Joint Research Centre.

In early 2026, DG EMPL will launch the **European Fair Transition Observatory**, a flagship initiative under the [Clean Industrial Deal](#), to strengthen evidence on the fairness of the green transition and foster dialogue with stakeholders. DG EMPL will also continue to ensure that employment and social policies support a just transition under: (i) the Clean Industrial Deal and (ii) under the forthcoming revision of the **Energy Union and Climate Action Governance Regulation**.

Specific Objective 3.6: More jobs created and sustained in the social economy



In 2026, the Commission will conclude the **mid-term review of the [social economy action plan](#)** (SEAP) adopted in December 2021. After assessing its 63 actions, analysing progress under the [Council Recommendation on developing social economy framework conditions](#) and consulting stakeholders, the Commission will propose new actions for 2026–2030.

Following its mid-term review, SEAP implementation will continue, building also on the work of the **Youth Entrepreneurship Policy Academy** concluded in 2025. DG EMPL will roll out support for more inclusive incubators, develop a toolkit to foster the social economy locally and regionally, and deepen cooperation with the OECD to strengthen the political and financial framework for social enterprises. It will also expand the [EU Social Economy Gateway](#) to raise awareness of the social economy and to pilot smart social economy models linked to touristic trails.

Beyond InvestEU, DG EMPL will advance social finance through (i) the revision of the [European Code of Good Conduct for Microcredit Provision](#); (ii) efforts to mobilise institutional and philanthropic capital; (iii) promotion of a balanced sustainable finance framework; and (iv) measures to reduce transaction costs in the social finance market.

General objective 6: A Global Europe: Leveraging our power and partnerships

Specific objective 6.1: Promoting social and labour rights in EU external policies and multilateral fora



Respect for and protection of workers' rights continue to be the key priorities for 2026, by following up on the [Communication on decent work worldwide](#). DG EMPL will advance the decent work and fair transition agendas through (i) the EU's external action, including trade policy, (ii) engagement in multilateral fora (G7, G20, UN, Union for the Mediterranean), and (iii) partnerships with key third countries such as India. Cooperation with the International Labour Organization (ILO) will be strengthened, including by engaging with the ILO reform process and on global standard-setting efforts such as negotiations on decent work in the platform economy, and engagement with the Global Coalition for Social Justice. In parallel, DG EMPL will further promote just transitions globally, contributing to the Clean Energy Ministerial and the United Nations Framework Convention on Climate Change (UNFCCC) Just Transition Work Programme, and co-organising the Just Transition Pavilion with the ILO at COP31.

In line with the **Commission's zero-tolerance policy on child and forced labour**, DG EMPL will promote the ratification and effective implementation of relevant ILO conventions, including through dialogue with third countries and participation in international fora such as the 6th Global Conference on the Elimination of Child Labour in 2026. Labour rights will continue to be promoted in EU trade relations and negotiations, and in the maritime and fishing sectors.

DG EMPL will monitor the implementation of citizens' rights under **Part II of the [EU-UK Withdrawal Agreement](#)** and relevant parts of the [Trade and Cooperation Agreement](#) (TCA). Following the 2025 Joint Statement and Common Understanding on a renewed EU-UK cooperation agenda, DG EMPL will contribute to discussions on a youth experience scheme and mutual recognition of qualifications within the framework established by the EU-UK TCA.

DG EMPL will continue to support social, employment and economic reforms in **enlargement and neighbourhood countries**, focusing on alignment with the EU *acquis* (Chapters 2, 3, 19, and 26), capacity building for labour market institutions, and effective social dialogue. It will promote participation in DG EMPL programmes such as the European Child Guarantee, the Youth Guarantee, the European Alliance for Apprenticeships and the employment and social innovation (EaSI) strand of the ESF+. DG EMPL will also continue to contribute to the implementation of the relevant actions under the [Pact for the Mediterranean](#) and actively steer the Union for the Mediterranean Employment and Labour dialogue.

PART 3. A modern and sustainable public administration: outputs in 2026 ⁽⁴⁾

The internal control framework supports sound management and decision-making. In particular, it ensures that risks to the achievement of objectives are addressed and reduced to acceptable levels through cost-effective controls. DG EMPL has established an internal control system tailored to its particular characteristics and circumstances. The effective functioning of this internal control system will be assessed on an ongoing basis throughout the year and will be subject to an annual assessment covering all internal control principles.

A. Human resource management



In autumn 2024, DG EMPL adopted a human resources (HR) action plan in response to the results of the 2023 staff survey. The purpose of the plan was to maintain the high level of staff engagement reflected in the survey while addressing the areas that had been identified as needing improvement. It was designed to support DG EMPL in delivering its core responsibilities effectively, despite ongoing resource constraints. In 2026, once the results of the 2025 staff survey are known, a stock taking exercise will take place, to identify the areas where progress has been made, the areas where further improvements are needed and the measures required to make these improvements.

To ensure optimal resource allocation, all positions that became vacant during the year will continue to undergo careful review, with redeployment considered where appropriate. Given DG EMPL's high workload, the hybrid working arrangements, and the use of dynamic collaborative spaces, maintaining the health and well-being of staff remains a priority.

To support a skilled and motivated workforce, DG EMPL will maintain its comprehensive programme of internal training and information sessions throughout 2026, including training on EMPL policies and initiatives. To further enhance staff engagement, these learning and development activities will be complemented by team-building sessions and other similar events.

DG EMPL remains committed to fostering a diverse and inclusive workplace. It has a very active working group on equality, which mainstreams equality in all spheres of policy development and across DG EMPL. This includes organising a wide range of activities both during Diversity Month and throughout the year and is fully committed to making meetings and publications accessible.

With women strongly represented in middle and senior management, DG EMPL makes a significant contribution toward the European Commission's gender equality objectives. DG EMPL will continue to identify women with leadership potential and support their professional development in management skills.

Performance tables related to this section are set out in [Annex 2A](#).

⁽⁴⁾ The relevant performance tables for Part 3 can be found in [Annex 2](#) (pp. 25 - 29).

B. Digital transformation and data management

Digital transformation



DG EMPL is committed to advancing the [Commission's digital strategy](#) by using emerging technologies, optimizing processes, and ensuring IT governance. By 2026, following the groundwork carried out in 2024, it aims to strengthen digital transformation, improve staff skills, develop digital-ready policies, and deploy robust IT solutions ([Annex 2B](#) output tables).

For **Strategic Objective 1, Digital Culture**, DG EMPL will promote a digital-first mindset through awareness sessions and hands-on training on M365 and other tools. Coaching will take place at DG and unit levels to ensure staff proficiency. The network of digital ambassadors will facilitate M365 adoption and identify automation opportunities. Cooperation with the EC Mobile Apps Office and flagship initiatives such as the digital ambassadors' community and 'Digital Candies' sessions will continue.

Strategic Objective 2, Digital-ready Policymaking, embeds digital considerations into policy design through an advisory service, regular staff training, and early digital checks to ensure interoperability. Support will cover legislative, financial, and digital statements. Key initiatives include skills portability, talent pool, European health insurance card, and [ESSPASS](#).

Under **Strategic Objective 3, Business-driven Digital Transformation**, DG EMPL will integrate AI capabilities into IT solutions, collaborate across services on innovative technologies, and modernize processes through no-code/low-code tools like M365 and Power Automate. Flagship initiatives include tailored M365 solutions, skills matching on EURES, and AI4FT.

For **Strategic Objective 4, Seamless Digital Environment**, DG EMPL will document IT architecture to identify reuse opportunities, explore adopting reusable solutions platform and open-source components, and reduce technical debt. It will publish datasets on [Data Europa](#) and source code on [Code Europa](#). Flagship initiatives include the EMPL data platform, the Fair Transition Observatory, the Skills Intelligence Observatory, and the EU inter-agency data sharing platform.

Strategic Objective 5 promotes a **Green, Secure and Resilient Infrastructure**. DG EMPL will foster sustainable digital practices through EMAS, paperless workflows, energy conservation, and reinforced cybersecurity. Flagship initiatives include the No-attachment and Switch-off your device campaigns.

Data management

DG EMPL assesses its overall data maturity in 2025 as established and aims to reach an advanced level in 2026. On data management, 90% of units and 141 assets have been catalogued by 2025, with units assuming responsibility for maintaining accurate entries and new projects integrating into a common data platform to support AI and analytics. On ownership and responsibilities in 2026, awareness-raising for management will be strengthened, data owners and stewards will be designated, and governance clarified. On data quality and the principles of findability, accessibility, interoperability and reusability (FAIR), integrity rules and the Information Management and Steering Board (IMSB) framework will guide improvements, keeping broken links below 2.4%. On data skills, DG EMPL will continue targeted training—including on Power BI,

Knime and core data practices—to build staff capability and ensure consistent application of standards.

In 2026, support and guidance for staff on data protection will continue through targeted awareness activities, including trainings and intranet articles. All public records in the Data Protection Management System will be reviewed and kept up to date.

C. Sound financial management

In 2026, DG EMPL aims to maintain key financial indicators at previous levels, ensure the efficient and timely closure of shared management programmes, and gradually increase the number programmes managed under the Social Climate Fund. To this end, targeted trainings will be offered across the DG to master the evolving IT tools for financial management.

For the shared management programmes, through the single audit approach, the Joint Audit Directorate for Cohesion (DAC) of DGs EMPL and REGIO will rely on the audit work and opinions issued by the audit authorities of the Member States, complemented by the DAC's own audit work such as desk reviews and risk-based audits. A single audit strategy is in place, implemented by a biennial audit plan, which is monitored and reviewed regularly.

DG EMPL's declaration of assurance is built on granular audit information obtained for each programme. This allows to calculate the risk at payment (residual error rate), to assess whether the management and control systems functioned effectively, to provide assurance to the Director-General on payments made during the year and to issue the necessary reservations when this was not the case.

The baseline for the estimated risk at payment is 2.2% (2024 Annual Activity Report). For programmes where it is not yet below the 2% target, DG EMPL will request additional corrective actions by the Member States, including additional work and/or financial corrections.

To systematically address the detection risk of the programme authorities, the DAC will: (i) continue its preventive system audits; (ii) assess the completeness and adequacy of the methodological tools; (iii) checklists and procedures used by the audit authorities, carry out thematic audits at the managing authorities; and (iv) cooperate with the audit authorities to further improve their effectiveness.

As follow-up on the recurrent high error rate indicated in the European Court of Auditors' annual reports, the DAC is focused on improving its preventive role. To this end, together with the auditing authorities, the DAC has assessed all undetected errors and their root causes, leading to a jointly agreed action plan with 22 measures to strengthen detection capacity. Implementation is ongoing, closely monitored by the DAC, which also provides guidance, tools, and training to all programme authorities. Moreover, the 2026 audit plan has been drafted with an updated approach to compliance and thematic audits to increase the DAC audit presence in the field, covering more audit authorities and programmes each year (applying where necessary a more targeted scope for audit re-performance of certain operations).

DG EMPL will continue to apply a proportionate approach to payment interruptions, suspensions and financial corrections. This policy will also be applied at the closure of programmes if serious deficiencies or irregularities remain unsolved.

As for funds managed through direct and indirect management, as well as for the European Globalisation Fund managed under shared management, DG EMPL will continue to carry out systematic *ex ante* checks of procedures and annually audit a sample of payments to ensure the legality and regularity of the expenditure. In 2026 the DAC will assess the set-up of the management and control systems planned to be used to implement the Social Climate Fund (including on the basis of the audit bodies' results) and use this information in its risk assessment and audit work in this area. Performance tables related to this section are set out in [Annex 2C](#).

D. Fraud risk management

DG EMPL minimises the risk of fraud by applying effective and proportionate anti-fraud measures and by implementing the Commission Anti-Fraud Strategy (CAFS) and its related 2023 [action plan](#) (EMPL and its Audit Directorate 'DAC' are leading or co-leading the following Actions of the CAFS: 1, 2, 11a, 14, 15, 18, 19b and 36), as well as the joint anti-fraud strategy (JAFS) developed together with DGs REGIO and MARE. A revised JAFS, aligned with the objectives and action plan of the CAFS, will be adopted at the beginning of 2026 and will cover the period 2026–2028. In addition, DG EMPL will identify and adopt an anti-fraud strategy for direct management in 2026.

The key anti-fraud actions that will be implemented in 2026 are as follows: (i) supporting Member States in building administrative capacity for fraud prevention and detection and for avoiding conflicts of interest, notably by encouraging the use of dedicated data-mining IT tools such as Arachne/Arachne+, and by contributing, together with the European Anti-Fraud Office (OLAF), to anti-fraud knowledge, support and cooperation; (ii) strengthening the anti-fraud knowledge and capacity of DG EMPL services, including through increased cooperation with other Commission departments, OLAF and the European Public Prosecutor's Office (EPPO), and by further developing the anti-fraud network composed of representatives from all geographical units of DGs EMPL and REGIO; and (iii) increasing cooperation between the relevant departments, in particular OLAF and EPPO, to ensure the effective implementation of financial corrections and administrative recommendations and measures resulting from OLAF reports and EPPO notifications. Performance tables related to this section are set out in [Annex 2D](#).

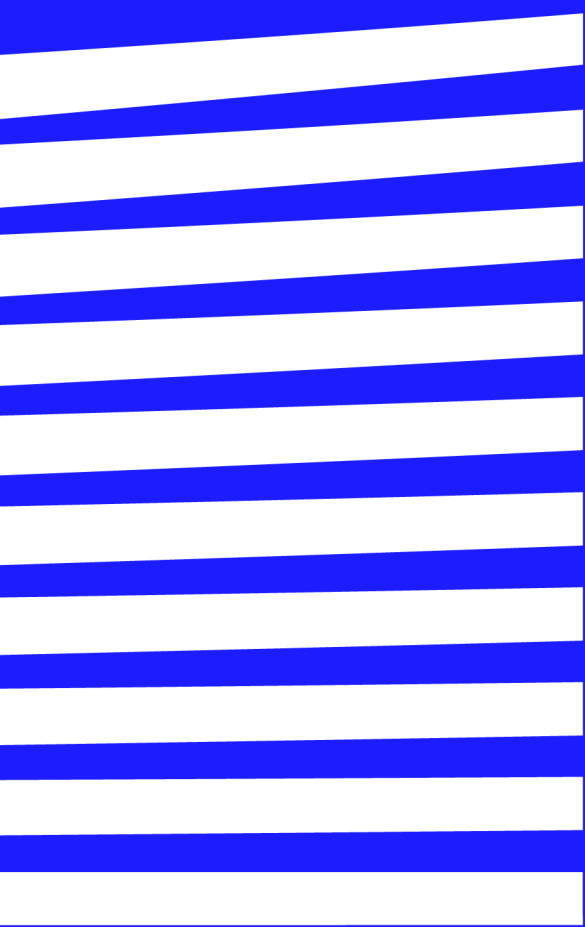
E. Sound environmental management



DG EMPL will continue to implement several initiatives to reduce carbon emissions, while keeping in mind the importance of being on the ground and engaging with stakeholders. Staff are encouraged to avoid non-essential business travel whenever possible, for example by opting for hybrid or online meetings or by limiting the number of participants on missions. The baseline emissions level against which reductions are measured is 791 tonnes CO₂eq in 2019. Additional key priorities that will continue in 2026 include: (i) reducing the use of paper and working digitally as much as possible; (ii) increasing the use of certified electronic signatures for procurement contracts and integrating framework contracts into the e-contracting system; significantly reducing the contractual documents printed, the number of written 'blue ink' signatures and the exchanges via paper mail; (iii) participating in corporate awareness-raising campaigns and promoting of the Commission guidelines on sustainable meetings. Performance tables related to this section are set out in [Annex 2E](#).



ANNEXES



ANNEX 1: Performance tables – Delivering on Commission priorities in 2026

General objective 1: A new plan for Europe’s sustainable prosperity and competitiveness

Specific Objective 1.1: A skilled, mobile and future-oriented European workforce, and excellence in vocational education and training

Related to spending programme(s): ESF+, SCF, EGF, Erasmus+, REACT-EU, Single Market

Main outputs in 2026:

New policy initiatives

Output	Indicator	Target
Report on the implementation of the 2020 Council Recommendation on vocational education and training (VET)	Adoption	Q1 2026
Commission Communication - European strategy for vocational education and training	Adoption	Q2 2026
Skills Guarantee pilot	Launch of pilot projects	Q2 2026
EU-27 Recommendation on human capital	Adoption by the Council	Q1 2026

Evaluations and fitness checks – part of the stress testing of the EU *acquis*

Output	Indicator	Target
Evaluation of the Council Recommendation on Individual Learning Accounts	Launch of the supporting study	Q1 2026

Other major outputs

Output	Indicator	Target
European Skills High Level Board	Launch	Q1 2026
2026 Horizon Europe calls for proposals under Cluster 2 - Culture, Creativity and Inclusive Society	Launch	Q1 2026
European Skills Intelligence Observatory	Administrative Agreement with JRC in place	Q1 2026

General objective 3: Supporting people, strengthening our societies and our social model

Specific Objective 3.1: Employment and social rights are underpinned by a coherent cross-cutting policy, legal and investment framework

Related to spending programme(s): ESF+, EGF, SCF, and Prerogatives

Main outputs in 2026:

New policy initiatives

EU Inter-agency data sharing platform	Prototype of the EU Inter-agency data sharing platform	Q4 2026
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Major implementation activities and enforcement actions

Output	Indicator	Target
Annual Progress Report on Simplification, Implementation and Enforcement by EVP Minzatu	Report submitted to the EP/Council	Q3 2026
Review of the European Pillar of Social Rights Action Plan	Publication	Q3 2026

Other major outputs


Output	Indicator	Target
SFC2021 module for the submission of payment requests by Member States for Social Climate Fund national plans	Ready for use by Member States	Q2 2026
Proposal to amend the EGF Regulation (EU) 2021/691	Adoption by co-legislators	Q1 2026

General objective 3.2: Improved working conditions and stronger social dialogue

Related to spending programmes: ESF+, Prerogatives

Main outputs in 2026:

New policy initiatives

Output	Indicator	Target
 Proposal for a Quality Jobs Act and accompanying impact assessment(s)	Adoption of the Commission proposal	Q4 2026

Initiatives linked to regulatory simplification and burden reduction

Output	Indicator	Target
Ex post review of the Framework Directive and 23 EU OSH related Directives	Completion	Q2 2026

Other major outputs

Output	Indicator	Target
Second phase of the social partner consultation	Launch	Q2 2026





Output	Indicator	Target
Expert group on transposition of revised Directive on European Works Councils	Establishment of expert group (Q1) and production of report (Q3)	Q1/Q3 2026
Tripartite Social Summit	Organisation of 2 Summits	March and October 2026
Social Partners Preparedness Summit	Organisation	Q4 2026
Organisation of approximately 140 cross-industry Social Dialogue Committee meetings	Number of meetings organised	Q4 2026
Organisation of 2 or 3 meetings for each of the 44 Sectoral Social Dialogue Committees	Number of meetings organised	Q4 2026
Organisation of 15 negotiation meetings for social partners	Number of meetings organised	Q4 2026
Organisation of 15 consultation meetings for social partners	Number of meetings organised	Q4 2026
The final report of the expert group on the Platform Work Directive	Publication	Q1 2026

Specific Objective 3.3: A robust and inclusive European social model

Related to spending programme(s): ESF+, EGF, SCF

Main outputs in 2026:

New policy initiatives

Output	Indicator	Target
 EU anti-poverty strategy	Adoption	Q2 2026
 Commission communication on the EU anti-poverty strategy	Adoption	Q2 2026
 Initiative on Strengthening the European Child Guarantee under the anti-poverty strategy	Adoption	Q2 2026
 Proposal for a Council Recommendation on fighting housing exclusion under the anti-poverty strategy	Adoption	Q2 2026

Implementation dialogues and significant reality checks

Output	Indicator	Target
Implementation dialogue on measures combatting poverty	Organisation	Q2 2026

Other major outputs

Output	Indicator	Target
Social innovation call(s) for proposals to support activities under the anti-poverty strategy and Child Guarantee	Launch of call(s) for proposal	Q2 2026

Output	Indicator	Target
(indirect management, launched by ESFA).		
Mutual learning workshops on long-term care	Number of workshops	2 workshops organised in 2026
Mutual learning workshops on access to social protection and pensions	Number of workshops	3 workshops organised in 2026
SPC Annual Report	Adoption	Q3 2026

Specific Objective 3.4: Better functioning of the single market through support to free movement of persons and workers

Related to spending programme(s): ESF+, EGF, SCF, and Prerogatives

Main outputs in 2026:

New policy initiatives

Output	Indicator	Target
 Potential legal proposals for the skills portability initiative and accompanying impact assessment(s) under the fair labour mobility package	Adoption by the Commission	Q3 2026
 Proposal for revision of the ELA Regulation (EU) 2019/1149 and accompanying impact assessment under the fair labour mobility package	Adoption by the Commission	Q3 2026
 Proposal for a European social security pass (ESSPASS) and accompanying impact assessment under the fair labour mobility package	Adoption by the Commission	Q3 2026
 Communication on a fair labour mobility package	Adoption by the Commission	Q3 2026
Proposal for a Decision of the European Parliament and Council on enhanced cooperation between Public Employment Services (PES)	Adoption by the Commission	Q4 2026

Initiatives linked to regulatory simplification and burden reduction


Output	Indicator	Target
Public interface connected to the internal market information system for the declaration of posting of workers and amending Regulation (EU) No 1024/2012 - e-Declaration Regulation ⁽⁵⁾	Adoption by the co-legislators	Q2 2026

⁽⁵⁾ In cooperation with DG GROW.

Evaluations and fitness checks – part of the stress testing of the EU *acquis*

Output	Indicator	Target
Evaluation on the application of the Decision No 573/2014/EU of the European Parliament and of the Council (amended by Decision 2020/1782) on enhanced cooperation between Public Employment Services (PES)	Publication	Q4 2026

Major public consultations

Output	Indicator	Target
 Public consultation for the proposal for a European social security pass (ESSPASS), as part of the fair labour mobility package	Finalise	Q1 2026

Other major outputs

Output	Indicator	Target
Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EC) No 883/2004 on the coordination of social security systems and Regulation (EC) No 987/2009 laying down the procedure for implementing Regulation (EC) No 883/2004	Adoption by the co-legislators	Q2 2026
High-level meeting on digitalisation in social security coordination	Organisation	Q3 2026
Implementation of electronic exchange of social security information (EESSI) by all 32 participating countries	All participating countries fully in production	Q4 2026

Specific Objective 3.5: Stronger governance for reforms, resilience, and fair transitions

Related to spending programme(s): ESF+, EGF, SCF, and Prerogatives

Main outputs in 2026:

New policy initiatives

Output	Indicator	Target
Employment Guidelines	Adoption by the Council	Q4 2026
European Fair Transition Observatory	Launch of the European Fair Transition Observatory	March 2026

Other major outputs

Output	Indicator	Target
Joint Employment Report	Adoption by the Council	Q1 2026

Output	Indicator	Target
Second-stage country analysis on social convergence in line with the Social Convergence Framework	Publication	Q2 2026
Commission report to the European Parliament and the Council on the data and information on minimum wage protection and the action plans to promote collective bargaining reported by Member States [as required by Directive 2022/2041, Article 10(3)]	Adoption by the Commission	Q2 2026
New EMPL Flagship Report	Adoption by the Commission	Q3 2026

Specific Objective 3.6: More jobs created and sustained in the social economy

Related to spending programme(s): ESF+, EGF, SCF, and Prerogatives

Main outputs in 2026:

New policy initiatives

Output	Indicator	Target
Mid-term review of the social economy action plan	Adoption	Q1 2026

Other major outputs

Output	Indicator	Target
Support the costs of transactions in the social finance space	Launch of the Call	Q2 2026
Better and more inclusive entrepreneurship	Launch of the Call	Q3 2026
Social economy toolkits to local and regional authorities	Launch of activities	Q4 2026
Partnership with OECD on social finances and social economy	Signature of the contribution agreement and start of activities	Q2 2026
Code of Good Conduct for Microcredit Provision	Publication and launch of the new code	Q4 2026

General objective 6: A global Europe: Leveraging our power and partnerships

Specific Objective 6.1: Promoting social and labour rights in EU external policies and multilateral for a

Related to spending programme(s): ESF+

Main outputs in 2026:

Other major outputs

Output	Indicator	Target
New international standard on decent work in the platform economy	Adoption at the 114 th International Labour Conference	Q2 2026

Output	Indicator	Target
Draft outcome of the 6 th Global Conference on the Elimination of Child Labour	Adoption	Q1 2026
At least 30 side events at the Just Transition Pavilion of COP31	Organisation	November 2026
Conclusions of the G7 Employment Working Group and of the Ministerial (in June tbc)	Publication	June 2026

ANNEX 2: Performance tables – A modern and sustainable public administration

A. Human resource management

Objective: DG EMPL employs a skilled, diverse and motivated workforce to deliver on the Commission's priorities.		
Main outputs in 2026:		
Output	Indicator	Target
Regular internal learning and development activities to ensure staff are skilled to deliver on the DG's priorities	Number of internal trainings, seminars and info sessions	At least 30
Regular interactive all staff meetings with the Director-General and other senior managers to ensure staff are well informed of the latest developments in the DG and are informed about the implementation of the action plan put in place in response to the staff survey.	Number of all-staff meetings	At least 3
Regular information and discussion sessions on diversity issues to raise staff awareness and to build an equal and inclusive environment in the DG	Number of info and discussion sessions	At least 3
Staff motivation	Number of team events	At least 3

B. Digital transformation and data management

Objective: DG EMPL is using innovative, trusted digital solutions for better policymaking, data management and administrative processes to create a digitally transformed, user-focused and data-driven Commission.

Main outputs in 2026:

Digital Transformation

Output	Indicator	Target
Preparation, adoption by EMPL senior management, and implementation of the annual Digital Transformation action plan 2026	% of completion	100% preparation and adoption 70% implementation
Organise training and awareness raising campaigns on digital skills and emerging technologies, cybersecurity, collaboration tools and best practices	% of EMPL staff having followed at least one digital course over the year	60%
Ensure that all the DG's digital solutions have a security plan not older than two years	% of solutions	100%
Policy proposals that have benefited from the advice of the DG EMPL's advisory service	Number of policy proposals	4
Organise training and awareness raising campaigns on digital ready policymaking practices and (DRPM) procedures	% of policy staff having followed at least one DRPM training over the year	50%
Digital innovation and adoption of new technologies (AI, blockchain, digital ID and others)	Number of initiatives in the Digital Innovation Registry launched over the year	3
Business processes that have been automated to modernise operations and increase efficiency	Number of business transformation solutions delivered over the year	5
Policy-related digital solutions that have been documented in the corporate architecture canvas	% of policy-related solutions with a canvas validated by DIGIT	80%

Data Management

Output	Indicator	Target
Data owners and data stewards assigned for all DG's data assets reported into the corporate data catalogue.	% of data assets with assigned data owners and data stewards	70%

Output	Indicator	Target
Organise training and awareness raising campaigns on data governance and data management practices for data owners and data stewards	% of identified data owners and data stewards having followed at least one training session over the year	50%
Policy initiatives requiring the use of the EMPL Data Platform infrastructure, for data analytics or reporting needs	Number of initiatives onboarded in the EMPL Data Platform	3
Application of the new corporate framework for data quality and FAIR principles to DG EMPL data assets	% of priority data assets applying the data quality framework	30%
Data Protection		
Output	Indicator	Target
Staff trained and informed about data protection rules and regulations.	% of DG EMPL staff who have attended data protection awareness-raising activities.	100%
Records of processing operations kept up to date.	% of DG EMPL public records reviewed within the last two years.	100%
Overall data protection compliance.	Weighted average (50/50) of: (i) % of staff trained and (ii) % of public records reviewed within the last two years.	100%

C. Sound financial management

Objective: The authorising officer by delegation has reasonable assurance that resources have been used in accordance with the principles of sound financial management and that cost-effective controls are in place which give the necessary guarantees concerning the legality and regularity of underlying transactions.

Main outputs in 2026

Output	Indicator	Target
Effective controls: legal and regular transactions	Estimated risk at payment	becomes < 2 % of relevant expenditure
	Estimated risk at closure	remains < 2 % of relevant expenditure
Efficient controls	Budget execution	Remains >95% of payment appropriations
Economy of controls	Overall estimated cost of controls	Remains < 0.3% of funds managed

Output	Indicator	Target
Reliance on the management and control systems	% of all operational programmes assessed as 'functioning well' or 'functioning with only some improvements needed'	90%

D. Fraud risk management

Objective: The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission anti-fraud strategy ⁽⁶⁾ aimed at the prevention, detection and correction ⁽⁷⁾ of fraud.

Main outputs in 2026:

Output	Indicator	Target
New Action Plan of the Joint Anti-Fraud Strategy of REGIO, EMPL and MARE covering the period 2026-2028 ⁽⁸⁾	Adoption of the Action plan	Q1
New Action Plan of EMPL's Anti-Fraud Strategy on Direct Management covering the period 2026-2028 ⁽⁹⁾	Adoption of the Action plan	Q3
Support capacity building and dissemination of information to the Member States authorities on fraud prevention and detection and conflict of interest ⁽¹⁰⁾	Number of presentations and training sessions on anti-fraud offered to Member States, including EIPA seminars and presentations on fraud topics during technical and coordination meetings with audit authorities	33
Support the anti-fraud knowledge and capacity of EMPL services and improve their cooperation with OLAF and EPPO	Number of training courses/presentations on anti-fraud and relations with OLAF and EPPO delivered to EMPL staff/newcomers	At least 2

⁽⁶⁾ Communication from the Commission 'Commission anti-fraud strategy: enhanced action to protect the EU budget', COM(2019) 176 of 29 April 2019; Communication from the Commission 'Commission anti-fraud strategy action plan – revision 2023' [COM\(2023\) 405](#) of 11 July 2023 – 'the Communication on the 2023 revision' – and the accompanying revised action plan, [SWD\(2023\)245](#) – 'the revised Action Plan'.

⁽⁷⁾ Correction of fraud' is an umbrella term, which notably refers to the recovery of amounts unduly spent and to administrative sanctions.

⁽⁸⁾ This output contributes to the implementation of Action 36 of the CAFS

⁽⁹⁾ This output contributes to the implementation of Action 36 of the CAFS

⁽¹⁰⁾ The described outputs contribute to the implementation of the following Actions of the CAFS that present EMPL and its Audit Directorate 'DAC' in lead or co-lead: 14, 15, 18, 19b.

Output	Indicator	Target
Increase the systematic use of Arachne and contribute to its development (or encourage Member States to use alternative datamining tools available at national level) and encourage Member States to use exclusion databases such as EDES when selecting beneficiaries ⁽¹¹⁾	% of 2021-2027 cohesion policy programmes using Arachne	50%

E. Sound environmental management

Objective: Reaching climate neutrality by 2030 and a reduced environmental footprint for the Commission.

Main outputs in 2026

Output	Indicator	Target
Actions to reduce emissions from staff missions	Number of actions to reduce emissions from staff missions	2 by end 2026
Staff awareness actions	Number of staff awareness actions in line with EMAS/greening corporate campaigns	2 by end 2026

⁽¹¹⁾ The described outputs contribute to the implementation of the following Actions of the CAFS that present EMPL and its Audit Directorate 'DAC' in lead or co-lead: 1, 2.