Commit to cooperate towards guaranteeing access to vaccines for the COVID-19 virus to all as a global public good, accessible without discrimination of any kind. (U-7)

Invest in ‘shovel-ready’ carbon-neutral projects to rapidly generate green jobs and increase equitable participation and standards in the labour force through training and upskilling to support healthier and carbon-neutral livelihoods. (U-5)

Put fundamental human needs at the heart of its policies. This includes reporting new measures of human wellbeing in national statistics, and adopting them as a basis for policymaking. (T-62)

Promote public and private investments in digital connectivity and infrastructure in order to ensure equitable access to digital technology across geographical, socioeconomic, gender and ethnic divides. (Y-13)

Urgently create new financial means and support for developing countries, among them least developed countries, in the form of issuing IMF Special Drawing Rights, currency swap lines, and debt relief, including cancellation with participation of private creditors. (L-6)

Enable and support resilient digital infrastructure (IoT, 5G) by fostering the cybersecurity readiness of individuals, MSMEs, large businesses, and public institutions; and by promoting investment in human capital in the field of cybersecurity. (B-14)

Rationalise global taxation by implementing unitary formulas that treat multinational companies as a single entity and by eliminating tax havens and tax avoidance as well as illicit flows. (L-8)

Address inequalities of wealth between people and nations by implementing a bold global tax reform through an inclusive decision making process. (C-3)

Mobilise $2.5 trillion USD for developing countries using tools for liquidity injection, debt relief, health systems strengthening, and committing to the agenda of Financing for Development. (C-14)

Accelerate the alignment of public development banks with the Paris Agreement, notably by ending fossil fuel subsidies by 2023. (Y-59)
Address […] market power concentration and unfair practices towards suppliers in the supply chains of e-commerce giants and overhauling competition policy. (L-34)

Provide liquidity by offering a longer debt moratorium than previously offered and comprehensive debt relief to highly indebted low-income countries. (T-11)

Facilitate sustainable financing by developing a roadmap for international coordination on sustainable finance taxonomies and alignment on a sustainable disclosure framework, across all ESG considerations. (B-5)

Guarantee food security for all by strengthening urban-rural linkages and investing in physical and social infrastructure that fosters resilient and sustainable food consumption and production systems, along with revising the G20 Principles on Habitat and Regional Planning to balance agriculture development with natural habitat protection, by reinforcing capacity building in rural environments and protecting the rights of food workers, and by generating city-level data in order to monitor world supply and price developments reliably during food and health crises. (U-20)

Foster the growth of e-commerce by striving to conclude a comprehensive, balanced, and high-standard WTO agreement that is also attentive to the needs of MSMEs, start-ups, and developing economies. (B-17)

Provide affordable and quality child, dependents, and elders care. (W-4)

Enhance the global standards of anti-corruption by: i. pursuing a culture of high integrity in the public and private sectors; ii. leveraging emerging technologies to manage risks relating to corruption and fraud; iii. enhancing integrity and transparency in public procurement. (B-18)

Establish an oceans fund to accelerate cooperation among the G20 countries to preserve marine biodiversity and ocean and associated human health. (T-100)

Adopt gender-responsive budgeting, informed by gender impact assessment, to ensure that pandemic recovery measures foster a gender inclusive workforce. (W-2)

Do their full, fair share to meet the global goal of planting one trillion trees by 2030. (T-62)

Notes:
These “Top 20” were selected by the Evaluation Panel according to the criteria listed below, with their collective result also producing substantial levels of balance and inclusiveness across the:

a. Eight formal engagement groups whose total of 379 recommendations were assessed;
b. Core subjects, led by development with 4,
c. Related subjects (for synthesis and cross-cutting mainstreaming), led by health and the environment with 5 each and macroeconomic policy with 3.

These “Top 20” contain only 5 siloed recommendations, but 15 synthetic ones (with six of the latter linking to one other subject, five linking to two others, and four linking to three others).
Evaluation Criteria for Each Engagement Group Recommendation

**Desirability**
- Human well being: 20
- Synergies not silos: 20
- Timely, well tailored, ambitious: 10

**Practicality**
- Leader like: 10
- Commitments with compliance: 10
- G20 value added: 10
- Presidency priorities match: 10
- Broad engagement group support: 10