



A SHORT GUIDE TO TAXING FOR GENDER EQUALITY

WHAT THIS IS – WHAT THIS ISN'T – HOW IT WAS PRODUCED – WHO IT IS FOR

This guide is for all Oxfam staff, partners and others who are working around tax or gender justice issues at programme level, and who would like to know more about how we can combine our civic engagement and accountability work so that we can have a much bigger impact on inequality reduction. It is not a document setting out new Oxfam policy around fair taxation; rather it supports our work in building CSO and citizen engagement around gender just fiscal policies. The guide was produced with support from the Women's Budget Group (UK). It is to be accompanied by additional resources including case studies and webinars. The guide complements the [Short Guide to Gender Responsive Budgeting](#) and accompanying resources that were published earlier in 2018.

TAX POLICIES THAT ARE NOT GENDER TRANSFORMATIVE ARE NOT JUST!

Fiscal justice means that government budgets – in terms of the money coming in and the money going out – work to fulfil everyone's rights.

The distribution of power and resources between men and women across all countries and all spheres is still not equal. Problems are most pronounced where gender inequalities intersect with other inequalities based on race, class, religion, disability, sexuality, etc. Budgets are an important way for governments to redistribute money and reduce imbalances, including those related to gender. They are, moreover, a central part of what is called the 'social contract' – the contract between a government and its people, whereby people pay into the government treasury in return for certain functions to be performed on behalf of the population, something that all citizens should have real and equal rights to enforce.

That is the theory. In practice, fiscal policies are often designed in such a way that those who have more are not paying more, at the same time as large amounts of money is lost through tax dodging (by the wealthy and large companies) and often wasteful tax incentives or 'giveaways' offered to investors. There are also explicit or implicit ways in which taxes can impact on women and men. Together, this undermines the rights of poorer and more marginalized groups, and especially women within those groups, to access what they require to meet their basic needs.



These same women may have had no opportunity to engage in the process of setting taxes and budgets more broadly, and no means of ensuring the government delivers the budget in line with agreed objectives. That is a gender unjust budget.

WHAT ARE WE LOOKING OUT FOR IN TERMS OF GENDER EQUALITY?

From an economic perspective, gender differences are very visible in relation to jobs, wages, property and land ownership, and levels of violence and exploitation experienced. Women may have different needs and access than men, to public services, to suitable infrastructure in areas such as roads, energy and water, and to social security. Factors underlying gender inequality include the huge differences in the gendered distribution of unpaid care and domestic work, in women and men's voice and participation in decision making, and their ability to hold governments to account. Many of these issues, especially unpaid care and domestic work, are absent from dominant economic thinking. The effect is to leave women less economically secure at any point in time, over their lifetimes and across generations.¹

As Oxfam looks towards building with others, an economy that is participatory and fully reflects the needs and rights of women, men and minority genders, we also need to revise and renew our focus on taxing and spending, so that these can really help us tackle not only economic but also gender inequalities. That means looking more closely at taxes – i.e. where revenues come from, who is contributing **and** how much is generated – to see how they affect women, men and gender minorities, and inequalities between them. It also means looking to see if everyone – especially those experiencing other forms of discrimination, are part of deciding tax policy and administration, and are able to do something if the government doesn't do what it has promised to do.

This is in line with global commitments, including those made under the binding Convention on the Elimination of All forms of Discrimination Against Women (CEDAW) and more recently the Sustainable Development Goals (SDGs), that cannot be met in the absence of gender-responsive and transformative budgets and economies.

A HISTORY OF TAX POLICY MARGINALIZING GENDER EQUALITY

Equity and fairness are principles that should be taken into account when tax systems are shaped.² This should ensure that the largest contributions of tax should be made by those most able to pay in order to reduce inequality, redistribute income and wealth and build social provision. Similarly, taxes should also raise enough revenue to invest adequately in public services, and opportunities for avoidance or evasion should be eliminated. Beyond income generation and redistribution, taxes or charges can also be levied to shape and transform – explicitly or implicitly – the choices and behaviours of taxpayers, as in the case of charges on the use of plastic bags.

In practice, most tax systems have put women at the margins.³ They are not designed in a way that gives sufficient attention to the effect (actual or potential) of tax systems on: women's high levels and disproportionate share of responsibility for unpaid care work and their constrained resources and mobility; society's responsibility to fund care services and infrastructure; **and** women's persistently low incomes and the 'male wealth' being built on the back of those unequal care loads.⁴ Women have also remained largely outside of tax decision-making and accountability mechanisms.



Instead, the development model adopted widely since the 1980s has weakened the role of taxation in pursuing social equity, including gender equity, with advocates of that model arguing that improving the efficiency of the market is more important.⁵

- Direct taxes have been falling – personal income tax rates, particularly those levied on higher incomes, have been cut in many countries.⁶ Average global corporation tax rates have also been falling, from 38% in 1993⁷ to 23.7% in 2015.⁸ Taxes on capital in rich countries have dropped rapidly.⁹
- Indirect taxes, such as value-added tax (VAT) and other sales taxes, have been increasing, in part to replace revenue lost through cuts to direct taxes and tariffs. VAT has been promoted as being easy to collect and harder to evade (although in practice evasion levels can be very high). Tariffs on imports have been cut as part of a push towards greater trade liberalization.¹⁰
- Governments finding the costs of providing public services and facilities to be too high are turning to user fees to recover some of the costs. Low income and developing countries are raising more of their revenues from user fees, even if these revenues remain modest in size.¹¹
- The use of tax exemptions, deductions, credits, breaks or special rates ('tax expenditures') is growing. Most are unproductive and wasteful, and can radically reduce public revenues, affect the way taxes fall on different groups, turning the principles of ability to pay and vertical equity 'upside down'¹², while often being invisible in budgets and budget assessments.¹³ Along with corporate income tax rate cuts, tax exemptions have contributed to a nearly one third fall since 2000 in the taxes that large companies are actually paying in practice.¹⁴
- The now industrial scale of corporate and individual tax dodging is contributing to countries collecting well below their tax potential.¹⁵

Individually and in combination, these changes have had negative gendered impacts; all the more so in contexts of poverty, where gender differences are often more pronounced. And as the tax burden has shifted away from income and wealth, there has also been an attempt including as part of austerity packages, to reduce government funding for universal and free access to public services and infrastructure, which women are more reliant upon (see insert).

Women are more reliant on tax revenues to fund public services, infrastructure and social security payments for the following key reasons:

- i. Women need more public services themselves - mothers need maternity services and women and girls need access to services to meet other sexual and reproductive health rights. Women live longer than men¹⁶, and people need more services when they are older. Men also marry women who are younger than they are¹⁷, so that women are likely to outlive their partners and are more likely to live on their own when old and frail.
- ii. Women provide the majority of care for others¹⁸ who also use public services and their role as carers means women are more likely to have in their households others who also need public services, including children, disabled adults and elderly people.

- iii. Women are likely to be more eligible for public services - caring responsibilities mean women are more likely to be self employed, work in the informal economy, work fewer paid hours and suffer from pay gaps, as well as having fewer savings and assets.¹⁹ Women are less likely to be able to afford private services and are more likely to be eligible for public ones.
- iv. A larger proportion of women as opposed to men's employment is in the public sector - including many roles which substitute for the unpaid labour largely carried out by women and which are therefore seen as more suitable for women.²⁰ Public sector employment can also be more compatible with family responsibilities, as a way of attracting women workers in the first place.
- v. Women are more likely to fill gaps in public services because of their unpaid care roles and because unequal pay means that their earnings are more expendable.
- vi. Women make greater use of certain social security payments - they may receive benefits for their work as carers and for other specific family responsibilities, which they are more likely than men to have. They are also generally poorer than men. However, they are less likely to contribute to public social security or pension schemes.²¹ Even then, changes to such schemes can still impact more on women – for example, pension reforms where eligibility rules have been changed in ways that disadvantage women.

KEY QUESTIONS FOR TAX AND GENDER ACTIVISTS

In practice, the 'structural detaxation' that benefits elites and large companies most has not served to address gender inequality and stands in contradiction to many commitments, including the SDGs and their central idea of 'leaving no one behind'. In your country:

- What have been the dominant forces driving tax policy reforms? In whose interests are the reforms being promoted?
- What is the current tax reform agenda of the government? How does it address equity and gender equality? How does it compare to the priorities of women's organizations and feminist academics or researchers?

Different forms of taxation have different impacts on women and men, but the amount of revenue generated is equally, if not more, important. It has to be sufficient for the government to be able to invest in public service provision that is needed by women and by men, bearing in mind also the government's other outlays that affect its 'fiscal space' to increase spending.

- What is happening to the level of tax revenues, and how does that relate to public services and social security needs?
- Which groups of men and women are most heavily affected by changes in taxes, social security or other public spending?



Macroeconomic policies that generate inclusive employment require progressive tax revenues and public investment expenditure. Investments that are well targeted at reducing inequality should increase employment and tax revenues and can pay for themselves. Fiscal policies that focus on cutting expenditure while minimizing taxation or making it more regressive tend to impact badly on the poor, especially poor women.

- What is the ratio of tax to GDP? What proportion of potential tax revenue does the government actually collect? Where are the losses due to tax exemptions and tax dodging?
- If tax cuts or changes lead to less money being available for public services, what is the gender impact of these tax cuts?

Revenue can come from a variety of taxes: direct taxes, such as personal income tax and corporate income tax; indirect taxes, such as VAT on goods and services and import duties (or tariffs); and charges made for public services or access to resources (often called user fees or royalties). Tax exemptions reduce revenue significantly and have a major impact on how taxes fall on individuals and companies; they also make it much harder to assess the different impacts of taxes on men and women.

- Is anyone assessing the gender impact of proposed changes to the tax system, including efforts to increase taxes on the informal sector?
- What is the impact of tax concessions, and who is benefiting from them most and who loses out most from them?

Taxes have to be seen alongside individuals' and companies' ability to avoid or evade taxes, which has a very big impact on the actual progressivity of tax systems and the amounts of revenue generated.

- Has there been an analysis of who is evading and avoiding taxes?
- Where are tax collection authorities focusing their efforts to tackle avoidance or evasion?

Personal income taxes are 'progressive' when they tax those on higher incomes at higher rates than those on lower incomes. Income tax systems can discriminate against women directly (by treating women less favourably than men in tax law), or indirectly (where a tax system has in general a different impact on women from men because of the different situations they are in). Requiring joint tax filing by couples is a form of indirect discrimination against women compared to individual filing, because it results in women paying tax at the same rate as their (usually) higher earning husband. It is also a form of explicit discrimination where the man is explicitly the one who is required to file that joint return. Tax exemptions can be indirectly discriminatory when they give exemptions for reasons that are more likely to apply to men.

- Does the income tax system encourage or discourage women's participation in the workforce?
- Who benefits from different personal income tax exemptions?
- Are men and women equally able to access tax credits or benefits - in theory and in practice?

Corporation taxes tend to have progressive effects but there has been a global trend to cut statutory rates, with the stated aim of stimulating growth and competitiveness towards neighbouring countries and attracting overseas investment. Companies are also being offered significant tax



breaks or incentives that encourage capital mobility, leading to job insecurity, especially for the lowest-paid women. However, tax incentives can also be used to support compliance with, or to go beyond, labour laws in a way that could reduce gender inequalities.

- What is the impact of corporate tax breaks on tax revenues overall?
- What kind of businesses are benefiting from tax breaks – are women-owned businesses benefiting?

In those countries where women do not have the same rights to land or the same levels of property ownership as men, property taxes will impact more on men.

- How do property and other wealth taxes affect men and women differently?

Gender biases in indirect taxes also tend to be indirect themselves,²² and as such are also more difficult to identify. While it is often said that indirect taxes are regressive and impact most on poor women, the now-more common use of exemptions and zero ratings for basic consumption products complicates the picture somewhat. However, overall, direct taxes on income still tend to be more progressive than indirect taxes.

- Are there exemptions on consumption (or sales) taxes for goods that poorer families spend a greater proportion of their income on? Are there exemptions that benefit wealthier groups?
- How do sales taxes affect informal sectors and the women and men working in them?
- Are the goods that attract excise duty and trade tariffs consumed more by men or women?

User fees can particularly disadvantage women and girls because of gender inequalities within households which mean that the needs of men and boys are prioritized over the needs of women and girls. When user fees are introduced for services such as health and education, this can have a particularly damaging impact on health and education outcomes for women and girls.

- Are payments in the form of local user fees visible in national revenue data?
- Is there analysis of the impacts that fees are having in terms of access to public services by gender and income groups? And on the quality of those services?

SOME EXAMPLES TO ILLUSTRATE THE ISSUES

Preferential tax treatment of capital gains

Capital gains tax is levied on the gain made by buying and then selling assets, such as houses or shares. Most countries grant capital gains preferential treatment under their income tax laws, by either excluding gains from taxation or taxing them at a lower rate than wages, interest or other income. Men as a group benefit more than women from preferential treatment of capital gains because they generally have more capital gains than women. More subtle gender differences also exist relating to financial risk taking: for various reasons, including the culture of much of



the financial sector which sees stereotypically masculine risk taking as the norm,²³ men are more likely to take such risks and thus make capital gains. They will therefore also tend to benefit more from any preferential treatment of capital gains.

Personal income tax exemptions

Globally, men make up the majority of the formal workforce, so pension and savings tax incentives primarily accrue to men. Women who are employed in the formal sector are less likely to be able to afford accountancy services, and in many parts of the world have lower levels of education, meaning that they are less likely to be able to understand and take advantage of complex tax exemption systems. Some examples of tax exemptions discriminate in favour of women by setting a higher basic threshold for women than men but in a number of countries tax exemptions are limited to men.²⁴ The study of tax exemptions in the US in 2013 found that more than half of the revenue lost through exemptions went to the richest fifth of households, and 17% went to the top 1%. Only 8% went to households in the lowest fifth.²⁵

Tax avoidance and evasion

The term 'tax avoidance' is used to describe legal means by which companies or individuals pay as little tax as possible. 'Tax evasion' is used to refer to illegal methods to evade paying tax. Both have a significant impact on the resources available to governments to pay for public services and social security²⁶:

- Using a global network of tax havens, as revealed in the Panama and Paradise Papers, the super-rich are hiding at least \$7.6 trillion from the tax authorities. According to research for Oxfam, this means the top 1% is evading an estimated \$200bn in tax.
- Developing countries are losing at least \$170bn each year in foregone tax revenues from corporations and the super-rich.

The Tax Justice Network has argued that the distinction between tax avoidance and evasion is not clear-cut. To reduce the tax they pay, companies use schemes which might not stand up to legal challenge, taking a gamble that in practice the risk of challenge is low.

Whichever term is used, unfair or aggressive tax practices are a gendered issue because they reduce the amount of tax paid by large companies and the wealthy – the majority of whom are men – and reduce funding potentially available for services and social security, which are relied upon by women in particular.

Tax exemptions to support women's property ownership in Nepal

In Nepal, tax exemptions have been introduced to encourage women to register land in their own name. The Financial Act 2072 (2015–16) introduced a 25% tax exemption for a deed registered in a woman's name. Further exemptions were introduced, for example for widows (35%), women living in remote mountainous districts (50%) and landless, freed bonded workers for land bought with a bank loan (100%). Reduced land registration fees were also introduced where land was transferred from only being in the husbands' name, to being in both the husband and wife's name.²⁷ Social perceptions, greater administrative hurdles faced by women and a lack of awareness among rural women are, according to



research, still limiting women's land ownership and as well as their actual control over land in their name, but the tax exemptions have nevertheless contributed to positive trends in women's land ownership.²⁸

Tax and effects on women's time

Tax reforms can affect the balance of paid and unpaid work, and the links between the two. If a tax incentive is given to get women to enter into paid work, this can impact on the unpaid economy and the gender distribution of unpaid care work, but that depends also on a number of other factors such as social norms. Alternatively, an increase in taxes on products or services related to women's care work, such as the introduction of childcare or school fees, could increase the amount of time women have to spend in paid work or change the nature of work that women have to engage in. Conversely, reducing taxes on certain infrastructure and time- or labour-saving equipment that improves access to water could reduce the amount of time women spend on collecting water, and could even result in men sharing more of the load.²⁹ Evaluating tax policies on both paid and unpaid work will often involve evaluating both the financial and time costs and benefits.³⁰

WHO IS MAKING DECISIONS AND HOLDING GOVERNMENT TO ACCOUNT?

Women have a critical role to play in decision making, administration and in holding government to account. All citizens also need to be able to hold the state fully accountable for the collection and use of tax – who pays it, how it is spent and who benefits – as well as to determine how much tax is raised. However, women are poorly involved in fiscal policy areas and there is evidence to show that women are more vulnerable to discrimination, intimidation and extortion within revenue collection processes.³¹ Poorly advertised taxes and duties at border posts, along with lower literacy levels and understanding of processes, place women traders at a further disadvantage.

- What is done to ensure at least minimum tax literacy among women and young people?
- What measures are in place to involve women and girls in tax policy and administration?
- How are men and women treated differently by tax collectors?
- In what ways can women hold the government to account on tax issues?

ARE WE GETTING THE EVIDENCE WE NEED?

There is still little evidence on the gender impact of taxation, especially in developing countries and in the context of economies dominated by the informal sector. Very few studies have set out to examine such impact.³² A sex-disaggregated revenue incidence analysis focuses on the way in which government revenue raising impacts differently on women and men, as well as how women and men are affected by changes in the amount of tax revenue that is generated and allocated to public spending. To engage in any sex-disaggregated analysis of revenue requires governments first to collect and publish more specific individual and gender-disaggregated data on land ownership, income, consumption and taxes paid.

- What data is available on taxes paid – overall, by women and men, by income group and by employment sector?
- To what extent is gender factored into government or academic models that look at who pays taxes and the effects that has?

- Is there a government-led process that uses data to assess how taxes impact differently on men and women, within a broader gender-responsive budget framework?
- Is there time-use data? And if so, does it also include information on incomes and employment?
- Are women, women's organizations, and feminist academics and researchers involved in collecting data and measuring impacts of tax on gender inequality?
- What efforts are underway to strengthen data and research around the different impacts of taxes on women and men?

WHAT ARE OXFAM AND PARTNERS DOING?

Oxfam and partners are engaged in various initiatives that touch on gender and tax. Some of these are set out below, and demonstrate what different types of engagement can look like.

Working to support tax literacy

Oxfam in Kenya and partners are working with informal women traders to help them engage with budgets. A study has been completed, examining the gendered impact that taxation has on smallscale traders in Nairobi. The results are being used to develop a campaign strategy as well as to generate awareness and share learning with government authorities. Small scale traders would like to understand better what the country's by-laws say in terms of services that should be provided in return for the payment of license fees.

The Ghana Integrity Initiative, the Ghana Association of Women Entrepreneurs and Christian Aid worked with women entrepreneurs in the informal sector, many of whom did not understand the tax process, were suspicious of tax collectors and did not see why they should have to pay tax. That initiative led to changes 'in attitudes, education and awareness of taxation' as women began to understand the system, including the government's responsibilities to use collected revenue for public services.³³

A number of resources exist to support this type of work, helping CSOs build their constituencies' capacity around taxes generally, and to some extent around tax and gender specifically. This includes the Fair Tax Monitor that provides a methodology for country analysis³⁴ and *Tax Justice Advocacy: A Toolkit for Civil Society* (Christian Aid and Somo). There is also an ActionAid budget handbook intended for use by field workers and local CSOs, with basic tools to analyse budgets and understand political economy at the local level, and to support reflection around how much VAT different individuals are paying, whether taxes are fair and what the sources of tax revenue are.³⁵

Raising awareness of gender within national CSO tax platforms

Oxfam is working in many regions and countries as part of national tax justice coalitions. In some cases, these coalitions are examining gender aspects of taxation, but often they are not doing so routinely.

Oxfam's 'Promoting Women's Rights through Extractive Industries Revenue Accountability' project in the Dominican Republic and Zambia aims to support women's voice and action to influence how revenues from extractive industries (EI) are used to respond to women's social and economic



priorities. The project is using a Gender Action Learning process to bring together women's rights organizations and organizations that focus on promoting EI revenue transparency. Complementing this process are country research pieces that examine the gender dimensions of and challenges to women's participation in EI revenue social accountability processes. The central aim is that women and women's rights organizations become leading protagonists in policy advocacy debates around EI revenue transparency and how these revenues are invested.

Research to inform tax and gender advocacy

Oxfam in Vietnam and their partners have undertaken research to assess the likely impact of changes in VAT rates on women and men from different income groups. The research was specifically aimed at influencing discussions around government proposals to raise VAT on essential products. Although there are often concerns that VAT increases will have particular effects on the poorest and particularly women-headed households, actual effects vary and depend on how the tax is levied. The research has been well received by policy makers, the public and media but the government has yet to make a final decision on the VAT reforms.

The Fair Tax Monitor is an evidence-based advocacy tool that identifies the main bottlenecks within tax systems and provides evidence for advocacy work at national and international levels. It allows for a comparison of tax policies and practices of different countries, using a standardized methodology and unified research approach. The project was developed by Oxfam Novib and Tax Justice Network–Africa in collaboration with Oxfam country offices and partners in Bangladesh (with SUPRO), Pakistan (Indus Consortium), Senegal (Forum Civil) and Uganda (SEATINI). The Fair Tax Monitor relies on the data and analyses presented in country reports written with a common research framework. At present, it includes some gender aspects; these are being extended for roll-out later in 2018.

Other research is being carried out by numerous feminist economists in various countries, including members of the International Association for Feminist Economics and research supported or coordinated by the International Centre on Tax and Development, as well as studies involving groups such as the UK Women's Budget Group.

National campaigning

Capacity for Research and Advocacy for Fair Tax (CRAFT) is a CSO-led programme supported by Oxfam Novib that aims to achieve accountable, fair and pro-poor tax systems. As part of the initiative, over 13 million men and women in Uganda, Nigeria, Bangladesh, Mali and Ghana have been informed through civic education about the harmful effects of unfair and ineffective tax-related practices, and alternative more progressive taxation. This was done, for example, using radio programmes, talk shows, print media and TV. Some initiatives were aimed specifically at women. In Nigeria, a special meeting was organized for informal sector workers, and particularly women workers. In Mali, in February 2015, a civic mobilization campaign or caravan was organized, in which 200 women and young people participated along with about 150 men. The caravan was covered by as many as 11 news organizations.³⁶

In Colombia, an initiative 'Menstruación libre de impuestos' (tax-free menstruation) was put together under the banner of Justicia Tributaria, the national tax justice platform that unites activists, academics, workers and others, the campaign focused on VAT that was being levied on sanitary products. As a result of effective campaigning, the government reduced the tax from 16% to 5%, representing a big win for the campaign.



The Southern and Eastern Africa Trade, Information and Negotiations Institute (SEATINI) and other CSOs have engaged in advocacy for tax policy reforms to ensure that revenue mobilization, allocation and utilization is inclusive, equitable and fair. They have also enhanced the capacity of stakeholders to demand accountability at national and local levels. This work focuses on both men and women and has produced tools to raise awareness and mobilize the public to take action on tax.³⁷

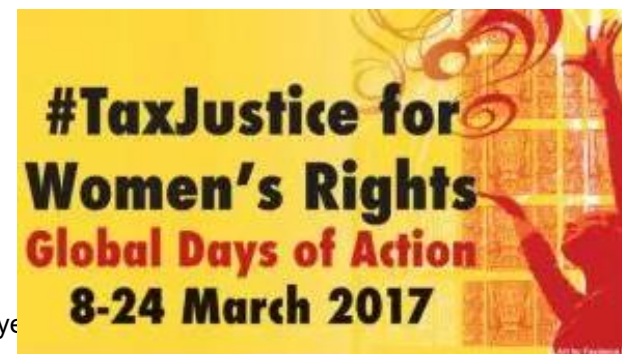
Global campaigning

The Global Tax Justice Network launched a 'Global Days of Action' campaign in March 2017 on tax justice for women's rights. A campaign toolkit was put together with key resources to support CSOs' work in their countries.³⁸ The campaign was coordinated by the Network's tax and gender working group.

The first global convening on tax justice and women's rights took place in Bogotá, Colombia in June 2017, bringing together activists, academics and NGOs, with discussion topics including initiatives that have been launched in different regions.³⁹ A declaration from Bogotá was issued and has been endorsed by more than 150 organizations.⁴⁰

Legal challenges

CESR and its partners launched a legal case against Switzerland for the harmful impact its role as a tax haven was having on women's rights. Following a [joint submission](#) and accompanying [factsheet](#) on the extra-territorial effects of Swiss-facilitated tax abuse - prepared by CESR with Alliance Sud, the Global Justice Clinic of NYU Law School, Public Eye and Tax Justice Network (TJN) - the UN Committee mandated to oversee compliance with the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) [expressed concern](#) in late November at the potentially negative impact of Switzerland's financial secrecy and corporate tax policies on the ability of other states, particularly those already short of revenue, to mobilize the maximum available resources for the fulfilment of women's rights.¹



WHERE CAN I GO FOR MORE INFORMATION?

ActionAid UK (2016) [Making Tax Work for Women's Rights](#)

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- ³ Mumford (2015) *On the Margins*, in *Tax for Our Times*, Fabian Society and Friedrich Ebert Stiftung. <https://fabians.org.uk/wp-content/uploads/2015/08/Tax-for-our-Times-July-2015-1.pdf>
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