



Rasheda Begum, a young mother-of-two, outside the communal toilet her family shares with other households in an industrial area of Chittagong, south-eastern Bangladesh. Despite economic growth, almost 40 million people in Bangladesh still live below the national poverty line. A quarter of Bangladeshis don't have a decent toilet. A lack of tax revenue is holding back the country's development. Oxfam's research has found that Bangladesh is collecting much less tax than it could be – just 10% of GDP. (Photo credit: GMB Akash/Oxfam)

GENDER AND TAXES

The gendered nature of fiscal systems and the Fair Tax Monitor

The Fair Tax Monitor (FTM) is a tool that identifies the main bottlenecks within fiscal policies and systems and provides strong evidence for advocacy work at both national and international levels. The purpose of this paper is to ensure that teams and consultants working with the FTM are informed about the gendered nature of fiscal policies and systems. It provides a framework for understanding the FTM research guidelines through gender lenses, and guidance for conducting a gender analysis as part of the overall FTM research. These will help teams to identify the key factors of national fiscal policies and systems that impact on gender equality, and enhance the gender-responsiveness of their advocacy work. This paper will also help readers of the FTM national reports to understand the gender analysis aspect of this project, and more broadly the relationship between tax and gender.

INTRODUCTION

Achieving fiscal justice to reduce social and economic inequality is not just a matter of efficiency and formal equality. The evaluation of fiscal policies is not limited to assessing policy design, but must also focus on the actual impact of fiscal systems on individuals and society. Any analysis of the distributional and social impacts of fiscal systems must involve a focus on identifying the factors and policies that impact gender inequalities in decision-making power, access to and control over resources, and roles and responsibilities in households, markets, states, and organizations.

Well-designed fiscal policies have both an intrinsic and an instrumental value. Paying taxes and being able to influence fiscal policies and public expenditure are constitutive elements of citizenship. It is important to understand women¹ as being autonomous citizens rather than dependents of their families or husbands.¹ Furthermore, fiscal policies can be active tools to address gendered social and economic inequalities. Fiscal policies, through **resourcing, redistribution, representation** of people, and **repricing** (and thus shaping incentives) can thus contribute to women's and girls' full enjoyment of their rights by addressing their specific needs and priorities and by promoting shifts in gender norms and power relations.

To date, however, many fiscal policies contain implicit biases – and occasionally explicit biases – and entrench gender inequalities, whether these concern how political decisions on the national budget are made and public funds spent, or through public policies that give economic incentives for gendered life, work, and consumption patterns. **Explicit gender biases** are tax provisions in the law, regulations, or practices that are outright discriminatory and mostly rooted in patriarchal traditions. Currently, explicit biases are few in most contexts. **Implicit gender biases** arise where tax structures appear to treat men and women equally, but have an unequal impact because of, for instance, differences in income or ownership patterns between men and women.² They mostly relate to the gendered distributional or allocative effect of the provisions and how these set economic incentives for gendered choices.

To sum up, one could draw a continuum for gender integration: governments can ensure that fiscal systems are gender-sensitive (not having explicit or implicit negative bias); gender-responsive (meeting gendered needs and priorities) or gender-transformative³ (contributing to shifts in and transformation of gender roles and power dynamics). The last of these correlates with sustainable equitable development.

For a better understanding of how policies on revenue collection, allocation, and spending may impact people of different genders differently, we will consider gender specificities in the economic domains of paid employment and unpaid work; ownership structures; and consumption expenditure.⁴ Finally, we will also look at the gendered nature of fiscal administration and policy-making as well as of government expenditure.⁵

¹ Please note that where we refer to 'women' or 'men' in this paper, we use these terms as inclusive terms, hence meaning women or men of all ages, ethnic backgrounds, social classes, genders, abilities etc., realizing that intersecting inequalities will often result in specific needs or priorities of individuals or groups. Our focus in this paper is on gender discrimination and marginalization of women.

THE GENDERED NATURE OF TAX SYSTEMS

Gender differences in paid and unpaid work

Women's participation in the labor market is more **discontinuous** than men's; they are more likely to be employed in seasonal and part-time jobs. Worldwide, women **earn less** than men for the same work. Women and men tend to work in different sectors, which often goes hand-in-hand with lower wages for perceived 'female' work. In most countries around the world, women work in the **informal sector** more often than men do. Employees in the informal workforce tend to have weak legal protection and work under unsafe conditions in comparison with those in the formal economy.⁶ Women tend to do most of the household's **care work, subsistence production** (food, clothing) or **unpaid work** in the family business.⁷ They may face discrimination in the labor market when they become pregnant and a 'motherhood penalty' when they become mothers and have to balance care responsibilities and paid work. Their unpaid contribution enables the paid economy to function.⁸ Racial and other inequalities play a role in further widening these gaps for women from marginalized groups.⁹

What does this mean in regard to tax systems?

All of the abovementioned differences affect the way women pay personal income tax (PIT) and their access to various **rights and benefits** (health services, pension schemes, unemployment benefits etc.) that are tied to formal employment, and hence (for example) to which partner collects the family allowances. Although they may appear to result in an overall financial gain for the household, **joint filing and income splitting** by married couples actually penalize the partner with a lower income (mostly women) by subjecting this partner's income to a higher marginal tax rate. This in turn may affect this partner's (mostly women) decisions regarding participation in the formal labor market.¹⁰ Joint filing can also lead to horizontal inequity between households with different household compositions,¹¹ e.g. single parents as compared with couples with dependents.

Implicit biases are often found when examining where the tax burden lies in a tax system and in the design of **allowances or tax deductions**. For instance, tax deductions for children in a household have a different effect when compared with tax deductions or credits for child care: while the former might provide incentives to have more children, the latter incites the utilization of professional childcare services, thus providing an opportunity for women to take up employment in the formal economy. In some countries, the tax code explicitly discriminates against women by not permitting male spouses to be defined as dependents of their partners. As a result, in Morocco and certain other countries, a female taxpayer cannot claim dependents' allowance (unless further proof is provided).¹² While these allowances, deductions, and other forms of child benefits can play a significant role, it is important to reiterate that they are only available to women in formal employment (or those who have spouses, through joint filing). As a result, unmarried women in informal employment do not have access to these policies. In countries with high percentages of women in informal employment, it is reasonable to advocate for other policies (e.g. universally accessible nursery schools) as a fairer approach.

Due to **occupational segregation**, tax exemptions tend to benefit males more than females. For example, in Uganda an exemption from PIT is extended to members of the armed forces, the police, and the prison service (all of which mainly employ men),¹³ and to the allowances and emoluments of Members of Parliament (66% of whom are men).¹⁴

In general, PIT systems that are regularly adjusted for wage inflation and with progressive rates for distinct income brackets have a proven beneficial effect on gender equality.¹⁵ However, it must be taken into consideration that in countries with a low percentage of voluntary taxpayer compliance, formal employees pay the bulk of PIT (due to taxation-at-source schemes). This severely hampers its progressive effect. For example, the Nigerian government calculates that 75% of potential taxpayers are not registered as such – and 65% of those registered are not totally compliant.¹⁶ Last but not least, female taxpayers are more compliant than male taxpayers.¹⁷

The **tax exemptions and incentives** given to corporations in many countries mostly benefit men, as men are disproportionately represented in boardrooms and as shareholders. The international trend towards reducing Corporate Income Tax (CIT) rates benefits wealthy men, while the tax burden is often shifted to regressive consumption taxes. **Tax avoidance and evasion** by multinational corporations reduce the resources available to provide a functioning public service, which disproportionately impacts women's and girls' education, health, wellbeing, and opportunities to take up formal employment.¹⁸

Positive examples of gender-responsive tax regimes include presumptive taxes and specific tax and regulatory regimes for small and medium enterprises (SME) that provide incentives for women to enter the formal workforce due to comparatively lower tax rates, tax-related benefits, and a simpler regulatory burden. A transparent link between paying taxes and the provision of fundamental public services remains the strongest incentive for **voluntary compliance** by individuals.

Tax incentives to foster formal employment for women should be tied to spending programs that recognize, reduce, and redistribute unpaid care work, which is disproportionately carried out by women.

Gendered characteristics of ownership structures

Worldwide, women own less property, land, and other assets than men do (the gender wealth gap). This unequal control over resources entrenches power structures and increases inequality, as women do not benefit from the income generated by these assets or inheritances.¹⁹ In some countries, women are still officially or de facto denied the right to own or inherit property.²⁰

What does this mean in regard to tax systems?

In many countries **family business income** is attributed to the husband for tax purposes, regardless of the spouse's role in the business. In Argentina, income from jointly-owned assets is automatically allocated to the husband. Although this unintentionally decreases the overall tax incidence for women, these negative explicit biases reinforce gender stereotypes and power relations.²¹

When communities are patrilineal and **inheritances** mainly fall to men, tax-exempt inheritances favor men more than women, which can therefore be regarded as an implicit bias of tax systems.²²

To prevent tax avoidance through artificial income allocation to family members, national regulations often place limitations on how family-owned businesses can allocate income to family members who are not directly employed by the enterprise.²³ However, such limitations may negatively affect the acknowledgement of the spouse's – usually a wife's – role in the business, and hence that spouse's entitlement to benefits, while reinforcing gender stereotypes and power relations.

Since **property ownership is usually gendered**, the imposition of a significant revenue contribution through property taxes tends to have a higher incidence in men. This implicit bias does not have an effect on a more equitable distribution of ownership as such, but it results in a more equal distribution of the benefits derived from ownership between owners (relatively more men) and non-owners (relatively more women) – provided that the revenue is properly directed at public services. Lowering tax rates for women-owned or jointly-owned real estate or assets might provide an incentive to register property in women's names, thus increasing women's control over assets to some extent. While this policy may be abused by men transferring the ownership for the sole reason of benefiting from lower rates, it has the potential to increase female ownership (as witnessed in Nepal).²⁴

Gender differences in consumption expenditure – household decisions

The **power balance** between household members and the **gendered division of roles and responsibilities** among them affect the types of expenditures made by household members, the amount of savings, and other allocation decisions as well. As a result of prevailing gender norms and roles, women tend to spend a higher share of the income in their control on essential goods such as food, education, sanitation, and water, sanitary and cosmetic products, and health care (for children).²⁵

What does this mean in regard to tax systems?

Governments often utilize indirect charges – such as VAT, excise duties, and user fees – due to the ease of implementing and enforcing these when compared with direct progressive taxation. However, their regressive character must be taken into consideration and balanced with specific policy designs.

In general, **VAT systems** are regressive in nature.²⁶ However, VAT frameworks often include reduced rates, zero-rate VAT, or exemptions, all of which can reduce the fiscal burden on specific goods and services. When such reductions or exemptions are not applied to essential products – such as cooking fuel, diapers, sanitary pads, and foodstuffs, often part of an official index of basic goods – and standard rates are imposed instead, women are disproportionately affected as they are the ones who usually purchase these products for themselves and their families. Moreover, as women tend to have lower incomes, VAT has a greater impact on them. Governments and international institutions are usually in favor of VAT as it is a cost-efficient method of collecting taxes. However, proper consideration must be given to its regressive

nature. Excise duties – also broadly utilized by governments – generate similar issues and have been levied on goods traditionally used by women.

Finally, **user fees** for public services (e.g. for hospital visits) and informal taxes on accessing public goods are other regressive forms of taxation that have a greater impact on girls and women, as girls and women have more difficulty accessing social services (due to a tendency towards lower incomes, as well as additional gender barriers) while at the same time being more dependent on them (to reduce and redistribute their unpaid care burden and to increase their choices and opportunities in life). As these indirect measures do not take into account individuals' ability to pay, they have a proportionately higher cost for low-income individuals – which mainly affects women and girls.

THE GENDERED NATURE OF PUBLIC SPENDING

Both the **Beijing Declaration and Platform for Action** and **Agenda 2030** clearly emphasize the relationship between gendered inequalities and public spending and the need for targeted use of government funds for gender equality and women's rights.²⁷ Due to the biases mentioned above and other structural discriminations, women are in greater need of state support for the realization of their rights, yet are less able to access it.

As indicated in the GADN briefing (2019) on the impact of public spending on women's rights: *Spending on appropriately designed **social protection, public services and infrastructure** that is **gender-transformative** can be an efficient and effective way for governments to fulfil their commitments towards gender equality if they carefully target state resources in a way that meets women's, and especially marginalized women's, needs and priorities.*²⁸ Any fiscal justice analysis of public spending should therefore be concerned with the deconstruction of this gendered nature in regard to whether gender inequalities are entrenched or reduced.

Spending on accessible safe transport, lighting and infrastructure will help to increase women's mobility and safety, and hence their access to services, workplaces and markets. Sufficient spending on quality gender-responsive education and healthcare, in particular sexual and reproductive health services, will enhance women's and girls' health, wellbeing, and opportunities in life.

Unequally shared unpaid care and domestic work constitutes a specific challenge to gender equality and women's (economic) empowerment. Time that women and girls spend on unpaid care and domestic work can be reduced through spending on infrastructure, such as water provision to reduce the time spent collecting water, or spending on the provision of social services such as retirement homes, universal free child care, or professional child care tax credits, resulting in a redistribution of care and domestic work between households – usually women in the households – and public and private sector actors. However, sustainable change in this area can only be achieved when the social and gender norms reproducing the unequal exchange at the core of both paid and unpaid care work are addressed as well, e.g. by policies and programs encouraging men's participation in and support for family life and care.

THE GENDERED NATURE OF FISCAL ADMINISTRATION AND POLICY-MAKING

The lack of **proportional representation** of women in local, national, and international legislative bodies, executives, judiciaries, tax administrations, and media means that women's voices tend not to be heard and their experiences tend not to be taken into account when fiscal systems are designed, implemented, or analyzed, as well as when priorities for national budgets are set.

Gender-responsive budgeting (GRB) is an approach to fiscal policies and administration that uses fiscal policies as an instrument for contributing to gender equality and enhancing the participation of women and marginalized groups, and organizations representing them, in fiscal policy design and administration. As a working method, it identifies processes, resources, and institutional mechanisms that assess the differing effects that the spending and revenue sides have on men and women. These are then included in governments' national budgets through budget statements. These statements help to ensure that budgets include allocations (at both national and subnational levels) for women's development. This in turn leads to more transparency and accountability, articulation of actual spending, and mainstreaming of gender budgeting in all areas of government work. As such, GRB also provides an opportunity to incorporate care economy policies into macroeconomic frameworks.

Governments need to conduct **impact assessments** by gender, income, and other groups in order to be able to identify the direct and indirect effects of taxes and budget choices on economic and social equality, including gender equality. Governments need to pay particular attention to the combined impact of taxes and public spending on the poor, on women, and on marginalized groups. In order to arrive at an effective assessment of the impact of fiscal policies, the collection of more and better gender-disaggregated data by governments is crucial.²⁹ Making this information publicly available will also contribute to the transparency and accountability of the fiscal system.

Ultimately, the development of gender-responsive fiscal policies and the fiscal authorities' implementation of these will also be determined by the **commitment to gender equality** made by the fiscal administration itself and **inclusiveness** within that organization. Other important aspects include whether these are reflected in training offered, and in the existence of and adherence to documents such as a code of conduct and a grievance procedure.

NOTES

- 1 C. Grown and I. Valodia (2010). Taxation and gender equity: a comparative analysis of direct and indirect taxes in developing and developed countries. London: Routledge. P.7.
- 2 ActionAid (2019). Personal Income Tax. Progressive taxation briefing. ActionAid International. July 2019.
- 3 See e.g. Gender and Development Network (2019). How social protection, public services and infrastructure impact on women's rights. GADN. January 2019.
- 4 Compare "Four 'stylized facts' about gender differences in economic activity that should be used to understand the impact of taxation". In C. Grown and I. Valodia (2010). Op. cit. P.4–6.
- 5 This paper has been developed as part of the 2019 revision of the FTM methodology and complements the Common Research Methodology, which provides an overview of all aspects of the fiscal system covered by the FTM research. <https://maketaxfair.net/upcoming-research/>
- 6 See e.g. ILO (2018). Global wage report 2018/19: What lies behind gender pay gaps. Geneva: International Labour Office, and ILO (2018). Women and men in the informal economy: a statistical picture. Geneva, Switzerland: International Labour Office.
- 7 See e.g. ILO (2018). Care work and care jobs for the future of decent work. International Labour Organization.
- 8 If all the unpaid care work done by women across the globe was carried out by a single company, it would have an annual turnover of \$10 trillion – 43 times that of Apple. M-K. Chan, et al. (2019). Public Good or Private Wealth? Universal health, education and other public services reduce the gap between rich and poor, and between women and men. Fairer taxation of the wealthiest can help pay for them. Oxfam. <https://policy-practice.oxfam.org.uk/publications/public-good-or-private-wealth-universal-health-education-and-other-public-servi-620599>. DOI: <http://dx.doi.org/10.21201/2019.3651>
- 9 For facts and figures on women's economic empowerment, see e.g. <http://www.unwomen.org/en/what-we-do/economic-empowerment/facts-and-figures#notes>
- 10 ActionAid (2019). Personal Income Tax. Progressive taxation briefing. ActionAid International. July 2019.
- 11 C. Grown and I. Valodia (2010). Op. cit. P. 240f (Households with two earners pay more taxes than a single-earner household with the same income, regardless of the number of dependents (children etc.)).
- 12 C. Grown and I. Valodia (2010). Op.cit. P. 304.
- 13 C. Grown and I. Valodia (2010). Op. cit. P. 240f.
- 14 World Bank data on 'Proportion of seats held by women in national parliaments (%)' <https://data.worldbank.org/indicator/SG.GEN.PARL.ZS?locations=UG>
- 15 C. Grown and I. Valodia (2010). Op. cit. 240f.
- 16 Deloitte Nigeria. Annual Income Tax Returns by Employers and Employees – Closing the Compliance Gap. <https://www2.deloitte.com/ng/en/pages/tax/articles/inside-tax-articles/annual-income-tax-returns-by-employers-and-employees.html>
- 17 J. D'Attoma, C. Volintiru, and S. Steinmo (2017). Willing to share? Tax compliance and gender in Europe and America. *Research & Politics*. <https://doi.org/10.1177/2053168017707151>
- 18 EU Parliament's report on gender equality and taxation policies in the EU (2018/2095(INI)). P.6f.
- 19 See e.g. <https://ourworldindata.org/economic-inequality-by-gender#control-over-household-resources>
- 20 In many South Asian countries and the Middle East/North African countries women lack equal constitutional and statutory property rights. This leads to an unequal ownership structure. e.g. in Uganda, the proportion of men owning land is 21% higher than the proportion of women. <https://www.weforum.org/agenda/2017/01/women-own-less-than-20-of-the-worlds-land-its-time-to-give-them-equal-property-rights/> [Accessed 5.02.2019]
- 21 C. Grown and I. Valodia (2010). Op. cit. P. 6.
- 22 C. Grown and I. Valodia (2010). Op. cit. P. 241.
- 23 C. Grown and I. Valodia (2010). Op. cit. P. 6.
- 24 Anuradha Joshi (2017). Tax and Gender in Developing Countries: What are the Issues? ICTD Summary Brief No. 6, 2017, P. 2
- 25 C. Grown and I. Valodia (2010). Op. cit. P. 6.

- 26 Ibid P. 241. See also K.A. Lahey (April 2018). Gender, Taxation and Equality in Developing Countries: Issues and Policy Recommendations. Box 4.3. Discussion Paper. UN Women.
<https://www2.unwomen.org/-/media/files/un%20women/grb/resources/geder-tax-report-fin-web.pdf?vs=3508>, Box 4.3.
- 27 GADN (2019). How social protection, public services and infrastructure impact on women's rights. Gender and Development Network. January 2019.
- 28 Ibid.
- 29 L. Chakraborty (2016). Asia: A Survey of Gender Budgeting Efforts. WP/16/150 IMF Working Paper.
<https://www.imf.org/external/pubs/ft/wp/2016/wp16149.pdf>

ANNEX: GENDER ANALYSIS QUESTIONS IN THE FTM SCORING METHODOLOGY AND THE COMMON RESEARCH FRAMEWORK (CRF)

The gender analysis questions included in this annex are included in the Fair Tax Monitor Scoring Methodology and Common Research Framework (revised FTM, May 2019).

These questions are meant to guide consultants and FTM teams in carrying out a gender analysis as part of the overall FTM research, and in identifying key aspects of fiscal policies and systems to be strengthened in order for these to contribute to the realization of gender justice and women’s rights in the country concerned. Consultants and FTM teams are encouraged to structure the gender analysis narrative in the research report in line with the setup of the FTM Gender and Taxes paper.

Broadly, the setup of the FTM Gender and Taxes paper corresponds to the chapters of the FTM scoring methodology and Common Research Framework (CRF) as indicated in the table below.

Further guidance and references for these questions can be found in the FTM Guidance for National Research Report.

Sections FTM Gender & Taxes paper→ Chapters FTM Scoring Methodology & CRF ↓	Gendered nature of tax systems	Gendered nature of public spending	Gendered nature of fiscal administration and policy-making
Distribution of the tax burden and progressivity	X		
Sufficient revenues and illicit financial flows		X	
Tax competition and corporate incentives	X		
Effectiveness of the tax administration			X
Government spending		X	
Transparency and accountability			X

Distribution of the tax burden and progressivity

Scoring questions (FTM Scoring Methodology)

- Is the PIT system free from explicit negative gender discrimination (e.g. no specific tax deductions or allowances applicable only to men)?
- Are there corporate income tax incentives for MSMEs and startups, with specific schemes for women and vulnerable groups?
- Is there a lower/zero rate for essential food, household products, and essential female products?
- Are presumptive tax rates for sectors where women are predominantly operating the same as or lower than those in sectors where men are predominantly operating?

Research questions (FTM CRF)

- Is there any distinction of rates based on gender, marital status (single/married), or size of family (e.g. number of children)? Are married couples taxed differently? If yes, do couples have the option to file PIT returns as a single unit or are they actually required to do so? What is the impact on women's income?
- Are tax allowances/exemptions equally accessible to men and women? Are women eligible to be recognized as head of household/family and receive the related fiscal incentives for themselves and for dependents?
- In what way do the PIT policies, rates, and exemptions address income & gender inequality? Do such policies contribute to a fair tax system? What policies could be designed to increase its fairness?
- How do the CIT policies affect income & gender inequality? Do the policies contribute to a fair tax system? Draw up main policy recommendations based on this analysis.
- How do the property and wealth tax policies affect income & gender inequality? Do the policies contribute to a fair tax system? Draw up main policy recommendations based on this analysis.
- Is there a lower rate, exemption, or zero sales tax/VAT rate for essential products traditionally purchased by women for the household (e.g. hygiene products for women, cooking fuel, cleaning materials, educational materials, clothes)?
- How do sales tax/VAT and its specific rates/exemptions affect income & gender inequality? Do they contribute to a fair tax system? Draw up main policy recommendations based on this analysis.
- Are impact assessment studies carried out before the levying of excise taxes, taking into account the impact on women and the poorest in society?
- How do excise tax policies affect income & gender inequality? Do the policies contribute to a fair tax system? Draw up main policy recommendations based on this analysis.
- Are essential goods that are predominantly consumed by women, the household, and vulnerable groups subject to trade taxes? Are sectors that traditionally employ women subject to export taxes?
- How do trade tax policies affect income & gender inequality? Do the policies contribute to a fair tax system? Draw up main policy recommendations based on this analysis.
- Do presumptive tax rates differ across economic sectors in a way that is unfavorable for women and other vulnerable groups?
- How do these tax policies affect income & gender inequality? Do they contribute to a fair tax system? Draw up main policy recommendations based on this analysis.
- Are the sectors that traditionally employ women taxed distinctly?
- Is there any government policy (fiscal or other) focused on unpaid care work? Such policies might include tax allowances, free childcare, elderly facilities, and others.
- Are there specific aspects of the tax system (rates, policies, or laws) that have a discriminatory effect towards women? How about gender-responsive policies?
- Bearing in mind that gender discrimination is often implicit, draw up main policy recommendations based on this analysis.

Sufficient revenues and illicit financial flows

Scoring questions (FTM Scoring Methodology)

- Is there any information available on the current financing gap on gender equality commitments (laws & policies) made by the government?

Research questions (FTM CRF)

- Are there public policies designed to address gender inequality (including in public services where gender equality is not the primary objective)? Do these policies have adequate resources allocated within the budget?
- Does the government track and report on resource allocation for gender equality? What has the trend been with regard to total budget expenditure?
- Does the government have benchmarks for financing gender equality? Is there a financing gap on public commitments to gender equality? What additional revenue would be required to achieve targets?
- Have austerity measures been taken/planned, and did/will these include cutbacks on spending on pro-poor and gender-responsive public services, infrastructure, or social protection? What was/is the timeframe for these? Has their impact on gender equality been assessed?
- What is the ratio of PIT taxpayers to the economically active population and to total population? Provide an overview taking into consideration the last year available, five years ago, and ten years ago. If possible, provide disaggregation by gender, age, income, and other relevant groups.
- Is there a tax registration system for individuals? What is the proportion of PIT taxpayers in each income bracket? What is the breakdown by gender and income quintiles?

Tax competition and corporate incentives

Scoring questions (FTM Scoring Methodology)

- No gender-specific scoring questions

Research questions (FTM CRF)

- If special zones have been created with corporate incentives (free trade zones, special economic zones, export processing zones, development zones), has there been any impact on labor conditions, labor rights, and labor unions? Any specific impact on women or marginalized groups?

Effectiveness of the tax administration

Scoring questions (FTM Scoring Methodology)

- Does the tax administration work with or produce gender-disaggregated data?
- Is at least 30% of the tax staff on each level (fiscal policy-makers, senior positions, tax collectors) female?
- Do tax officials receive training on gender equality & inclusion?
- Is the country a signatory to regional or international conventions related to gender fiscal

policies (e.g. CEDAW)?

- Does the code of conduct promote gender equality and inclusion, both within and outside the organization?

Research questions (FTM CRF)

- What is the gender composition of tax administration staff? What is the percentage of women in senior positions?
- Is the country a signatory to regional or international conventions related to gender fiscal policies (e.g. CEDAW)? Have there been any changes to how the government sets criteria for gender equality in fiscal policy and practice due to being part of such conventions?
- Provide an analysis of oversight mechanisms for the revenue authorities. Is there a code of conduct (including sexual misconduct) and is it effectively enforced? Is there protection for whistleblowers?
- Does the tax administration allocate resources to collect and update sex-disaggregated data?
- Do tax officials receive training on gender equality & inclusion? Do tax collectors receive training on engaging with marginalized groups?

Government spending

Scoring questions (FTM Scoring Methodology)

- Does the government have systems in place to track and make public allocations for the reduction of gender and income inequality?
- Does the government design education expenditure to ensure that women and girls benefit from it and that their specific needs and priorities are met?
- Does the government design health expenditure to ensure that women and girls benefit from it and that their specific needs and priorities are met?
- Does the government provide SGBV (sexual and gender-based violence) and SRHR (sexual and reproductive health and rights) programs?
- Does the government design agriculture expenditure to ensure that female farmers benefit from it and their specific needs and priorities are met?
- Is social protection also available to those without a formal work contract and does it thereby reach those working in the informal sector, unpaid care, or subsistence economy?
- Does the government design social protection expenditure to ensure that women and girls benefit from it?
- Does the government conduct time-use surveys to determine the proportion of time spent on unpaid care and domestic work by gender, age, and location?
- Does the government support or provide services for the care of children, elderly and disabled people e.g. through public spending, tax breaks, or subsidies for childcare?

Research questions (FTM CRF)

- Is there any data collection on poverty-reducing spending? Is such data disaggregated by gender & age? Are there any specific pro-poor policies?
- Is government expenditure on education gender-responsive? Does it promote gender parity in school enrolment/graduation? What are the enrolment and graduation statistics of girls in primary, secondary and higher education?
- Does the education department promote and practice gender-responsive budgeting? This might be evidenced in sectoral development plans, policies, strategies, and budgets.
- Does the government expenditure on education take into account the needs of vulnerable groups in society? Does the government provide schooling for those with special needs and disabilities?
- Is government expenditure on health gender-responsive? Does it provide SGBV (Sexual and Gender-Based Violence) and SRHR (Sexual and Reproductive Health and Rights) programs? Does it make provisions for same-sex physicians? Does it make provisions to promote primary care?
- Does the health department promote and practice gender-responsive budgeting? This might be evidenced in sectoral development plans, policies, strategies, and budgets.
- Does government expenditure on health take into account the needs of vulnerable groups? Does it make provisions for people who are not able to afford transportation and/or are not mobile (mobile clinics, transport reimbursement, delivery of medicine, home visits)? Does it provide free or subsidized drugs, medical equipment, and services?
- Overall, is government expenditure on agriculture gender-responsive? Does the government collect gender-disaggregated data on agriculture? Does it secure women's rights over resources, such as land and water? Does it create and ensure entitlements to agricultural services (credit, insurance, technologies) on a par with male farmers? Does it provide social protection cover in the form of better working conditions, equal wages, pensions, childcare support, or maternity entitlements? Does it guarantee equal space for woman farmers in all decision-making bodies related to agriculture? Does government expenditure on agriculture take into account the needs of vulnerable groups?
- Does the department responsible for social protection promote and practice gender-responsive budgeting? This might be evidenced in sectoral development plans, policies, strategies, and budgets.
- Are tax revenues invested in public services to reduce unpaid care work, increasing available time for education and employment? This may include public spending, tax breaks, or subsidies for child/elderly care.
- Does the government recognize unpaid care and domestic work through the provision of public services, infrastructure, and social protection policies? Within the national context, does the government promote shared responsibility within the household and the family?
- Does the government support or provide childcare services? Does the government support or provide services for the care of elderly or disabled dependents? Are these of good quality and universally accessible?
- Does the water & sanitation department promote and practice gender-responsive budgeting? This might be evidenced in sectoral development plans, policies, strategies, and budgets.

- Overall, is government expenditure on water and sanitation gender-responsive? Does it take into account the specific needs and priorities of women in accessing water and sanitation? This might include distance to water source and safe access to water and sanitation.

Transparency and accountability

Scoring questions (FTM Scoring Methodology)

- Does the government conduct impact assessments by gender, income, and other groups to identify the direct and indirect effects of taxes and public spending on the poor, women, and vulnerable groups?
- Has the government established processes to facilitate the participation of women's rights organizations in revenue policies at the national and local level?
- Are women's rights organizations given the opportunity to participate in shaping revenue policies at the national and local levels in practice?

Research questions (FTM CRF)

- Does the government conduct impact assessments by gender, income, and other groups, to identify the direct and indirect effects of taxes/budget choices, paying particular attention to the impacts of both taxes and public spending on the poor, women, and vulnerable groups? How extensive is this impact assessment? What is the assessment process like?
- Does the government make a prominent effort to promote and implement Gender Responsive Budgeting (GRB)?
- Is there any policy/practice that promotes or supports the participation of women and women's organizations in the development of revenue policies in particular?

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For further information on the issues raised in this publication please email fairtaxmonitor@oxfamnovib.nl

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