



# CHANGE THE WAY YOU DO BUSINESS:

Leading with women workers voices

**ISSUE 2** Briefings for Business on Valuing Women's Work



This second briefing in the *Briefings for Business on Valuing Women's Work* series explores how systemic business practices perpetuate gender inequality through informal work, particularly in feminised sectors with large numbers of women workers, like tea and garment. Through women workers' voices and case studies, the briefing reveals how patriarchal norms and inequitable practices exacerbate vulnerabilities and ruin lives. The briefing highlights the need for companies to address informal and precarious work, ensure safe conditions, tackle sexual and gender-based violence and pay living wages to advance gender equality and decent work. It also underscores the importance of fair corporate tax contributions to support public services, infrastructure and social protection. It calls for private sector accountability to create equitable and sustainable value chains, in order to make the vision of valuing women's work a reality.

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This publication is accompanied by two case study reports, *'Tea Leaves a Mark: The voice of survivors of sexual and gender-based violence in Kenya's tea estates'*, written by Gregory Mwendwa Kiio and commissioned by Wangu Kanja Foundation in 2024, and *'From Exploited to Unemployed: The women in Leicester left behind by fast fashion outsourcing. Interviews with Leicester garment workers'*, commissioned by Labour Behind the Label in 2022–23. This briefing paper quotes and draws upon the women's voices from these two papers. For the full stories of the women workers in Kenya's tea estates and the UK's garment factories, please read the case study reports.

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# Foreword

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Sexual and gender-based violence is a pervasive issue worldwide, and Kenya is no exception. In Kenya, it has reached epidemic proportions in homes, public spaces, educational institutions and workplaces. For many women in informal and precarious jobs, sexual exploitation, violence and harassment have become normalized within the work culture. This is particularly evident among women working in Kenya's tea estates, whose experiences are highlighted in this report.

Women's voices are often silenced by the fear of losing already unstable jobs, given their desperation to earn a living. They face obstacles not only from supervisors but dysfunctional systems. As this report illustrates, sexual and gender-based violence is not an isolated issue for informal and precarious workers – it is deeply rooted in a lack of respect for human rights and the abuse of power.

Many international corporations that seek cheap goods and labour from countries like Kenya often overlook this reality, and instead attribute the problem to culture, corruption and ineffective governance. They fail to recognize that their business practices and corporate cultures exploit these failings and perpetuate the very conditions they criticize. At the core are business models that prioritize low costs and higher profits at the expense of women and girls.

This report highlights the connection between corporate practices and the working conditions faced by women workers in value chains. The stories shared will be shocking to many, revealing the daily struggles of securing employment while battling sexual violence and its permanent mental and physical health consequences, including HIV. The report and case studies may alert businesses, once again, to the lived realities of women and girls working in their value chains.

Companies must reflect deeply and take swift decisive action to transform their business practices and improve working conditions. Workers' rights must be embedded into their day-to-day operations, including through policies that prevent and respond to violations, stronger due diligence processes that safeguard workers, and better contracting processes for workers and suppliers. Robust mechanisms to report, investigate and remediate violations, can restore confidence in grievance mechanisms, prevent repetition and support access to justice. It is vital grievance mechanisms are survivor-centred and trauma-informed to restore dignity to survivors and their families.

Companies have the responsibility to improve their workers' quality of life – and put workers' rights over company profits. I am proud to join Oxfam in this bold call to action for companies to fundamentally change how they conduct their business.



**Wangu Kanja**  
Executive Director and  
Founder, Wangu Kanja  
Foundation

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# Executive summary

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Global value chains account for 60% of global trade and employ around 17 million people across the world.<sup>1</sup> Many argue these have brought about unprecedented growth, wealth and jobs, fuelling labour-intensive and export-driven economies.<sup>2</sup> Labour-intensive value chains have also boosted women's labour force participation rates,<sup>3</sup> however, much of this work, particularly in feminized value chains, has come in the form of exploitative informal and precarious work – and with human rights abuses.<sup>4</sup>

Modern business practices, such as, purchasing practices stem from colonial legacies, which place profit and the pursuit of growth over people and planet. Numerous multinational corporations and companies owe their origins, wealth, power and growth to colonialism.<sup>5</sup> Today, the wealth of these companies is largely extracted from the Global South in raw materials, cheap labour and power imbalances in trade. The value of exploited labour by workers in the Global South amounted to €16.9 trillion in 2021, representing 826 billion hours of work.<sup>6</sup> The continuation of colonial legacies in business and unfair purchasing practices exacerbate and lead to poor working conditions.

Purchasing practices, such as, the absence of contracts, inaccuracy of orders, irregular payment and management schedules and market power and prices squeeze suppliers of vital resources, which ultimately lead to workers, especially women at the bottom of value chains, paying the price.<sup>7</sup> In addition, conditionalities and unfunded demands for human rights and low understanding of and lack of willingness to take action on gender equality, coupled, with the lack of robust legislation mandating human rights due diligence,<sup>8</sup> results in human rights in value chains being voluntary with haphazard progress.

As a result of pressure from buyers, suppliers often resort to informal and precarious labour to cut costs, impacting women workers the most.<sup>9</sup> This is particularly evident in feminized value chains, such as, tea and garments where the bulk of informal workers are women. The women's voices featured in this report: Grace, Jackie, Cecilia, Scholastica and Mercy (former tea pluckers in Kenya's Kericho County)<sup>10</sup> and Kumari Nayana, Sultana, Maya and Neetu (working in garment factors in Leicester, UK),<sup>11</sup> alongside women garment sector workers from Asia,<sup>12</sup> have never met, yet their experiences of working conditions are alarmingly similar.

Downward pressure on unit costs in value chains leads to recruitment practices focused on hiring workers at the lowest possible cost, ultimately targeting those living in poverty. As a result, many women workers are hired on informal and short-term temporary contracts, with little job security, poor wages, few labour protections and low levels of collective bargaining. Instead, their work is fuelled with high-levels of SGBV as a result of abuse of power by managers and supervisors, and the desperation to secure and meet livelihood needs. Women from marginalised communities based on race, migrant status, caste, tribe, disability, sexual orientation, gender identity and expression, etc., are worse off. Isolation and low-levels of confidence in grievance mechanisms lead to many cases going unreported and cultures of impunity in workplaces.

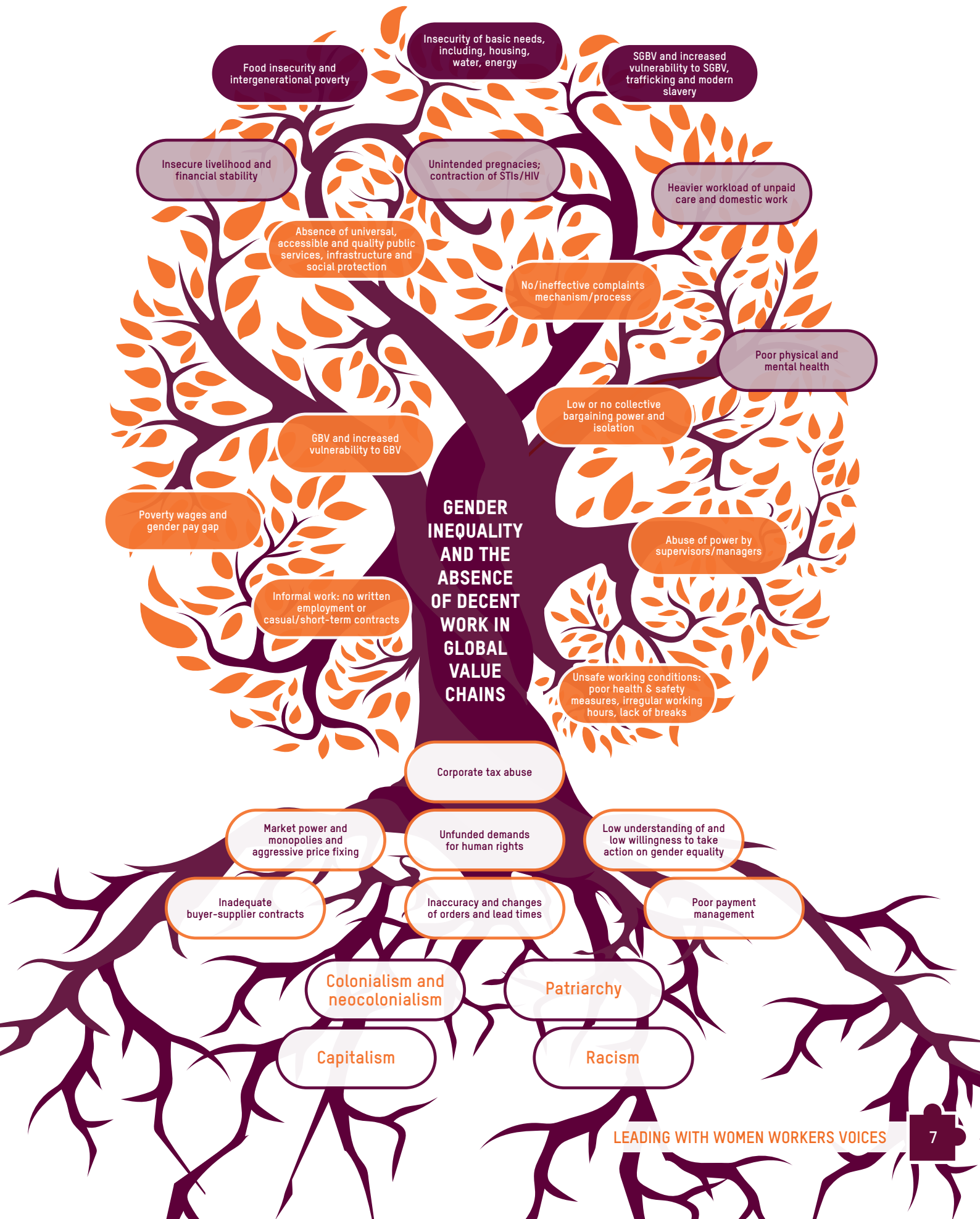
The gulf between wages and profits is evident where workers in the tea sector, for example, receive just 1–2%<sup>13</sup> of the price of the tea, while wholesalers and retailers capture 45% of the price consumers pay.<sup>14</sup> Living wages and living income are far from reach with minimum wage non-compliance across the garment sector in Asia estimated to be 25–50%.<sup>15</sup> Poverty wages, coupled, with poor working conditions and inadequate public services, infrastructure and social protection, lock women and their families in cycles of intergenerational poverty. This is reflective also of a wider broken economic system where governments lose vital resources through corporate tax abuse and evasion and from the collapse of corporate taxation. In 2024 alone, tax abuse cost the world an estimated of US\$492bn.<sup>16</sup> While higher-income countries lose revenues equivalent to an average 7% of their public health budgets, lower-income countries, where the majority of women informal workers live, lose on average five times that amount, reaching up to 36%.<sup>17</sup> When states fail to allocate sufficient resources to healthcare, education and justice systems, the impacts on women are acute, with women incurring additional out-of-pocket expenses, such as, those on private healthcare, legal costs and childcare.

A critical first step is recognizing these links to solving the root causes of a capitalist, patriarchal, racist, classist and heteronormative system that is propped up through the exploitation of labour and the environment. Gender inequality is not inevitable but can be tackled by companies making different choices. A transformative approach to gender justice for businesses means ensuring decent work, including living wages, and upholding rights to unionize and engage in collective bargaining. It requires creating safe and violence-free working environments by restoring confidence in survivors through accountable grievance mechanisms and effective remediation, and implementing business models and practices that do not drive informality. Lastly, it recognizes the critical role companies can play in wider societies, which starts with paying their fair share of tax in the countries in which they do business.

As part of Oxfam’s Valuing Women’s Work framework for business on gender equality and decent work, we call on companies to ‘*change the way you do business*’.<sup>18</sup> This includes:

1. Recognize *colonial legacies and the transformative role that businesses can play in bringing about decent work for women workers in their value chains*;
2. Commit and take action *on corporate human rights and tax abuses*;
3. Review and change *unfair business purchasing practices*;
4. Remedy *women survivors of SGBV and workers*; and
5. Advocate for *transformative approaches to gender equality and decent work in businesses and value chains*

Figure 1. Graphic to showcase the causes and consequences of the issues.



# 1. Introduction

This briefing paper is the second Oxfam *Briefings for Business on Valuing Women's Work*.<sup>19</sup> The first showed how it was imperative for companies to get to grips with gender equality and decent work, emphasizing that women's rights are an obligation not an option. Here we focus on the third pillar of the Valuing Women's Work framework for business on gender equality and decent work, '*change the way you do business*'.<sup>20</sup>

In this pillar we call on businesses to:

1. redress informal and precarious work;
2. ensure safe working conditions and tackle sexual and gender-based violence (SGBV);
3. pay living wages throughout the value chain and close any gender pay gaps; and
4. pay their fair share of tax, which can be invested in public services, infrastructure and social protection.

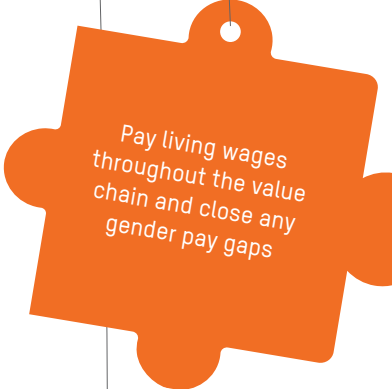
## 1.1 Case studies \*

In this briefing, we amplify the voices of women workers from the garment sector across Asia and the UK, and the tea sector in Kenya to emphasize the real costs behind the items we consume and use daily. These voices are illustrative of the experiences of women workers in the tea<sup>21</sup> and garment<sup>22</sup> value chains around the world, as well as, those in other sectors, such as seafood.<sup>23</sup> The briefing draws upon two main sources:<sup>24</sup>

1. A report on tea estates in Kericho County, Kenya,<sup>25</sup> authored by Gregory Mwendwa Kiio and commissioned by Wangu Kanja Foundation, based on 11 in-depth interviews and 194 documented stories of former women tea pluckers. The specific voices of five women – Grace, Jackie, Cecilia, Scholastica and Mercy – are shared in this report.
2. A series of 76 case studies of garment workers from Leicester, UK, collected and authored by Labour Behind the Label.<sup>26</sup> Five women's voices are featured in this report: Kumari, Nayana, Sultana, Maya and Neetu.



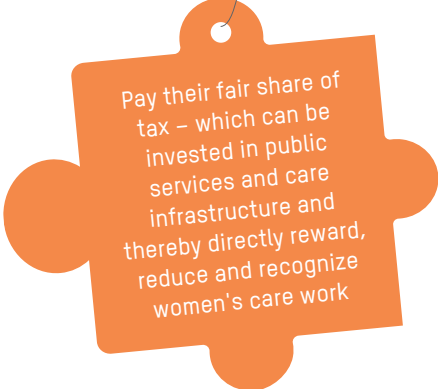
Redress informal and precarious work



Pay living wages throughout the value chain and close any gender pay gaps



Ensure safe working conditions and tackle gender-based violence and harassment



Pay their fair share of tax – which can be invested in public services and care infrastructure and thereby directly reward, reduce and recognize women's care work

\*Trigger warning: Sexual and gender-based violence, offensive language and suicide ideation



Both reports are available in full as accompanying publications to this briefing.<sup>27</sup> The names, dates, locations, and some particulars have been changed to safeguard the identity of the women. This briefing also draws heavily on various published reports<sup>28</sup> by the Asia Floor Wage Alliance, which exposes labour and human rights violations for garment sector workers across Asia.

## Box 1. Clarifications

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1. Women are not a homogenous group: women workers' lived experiences differ, especially those facing marginalization due to intersections of gender, race, migrant status, caste, disability, sexual orientation, gender identity and expression, etc. Recognizing this diversity in developing and implementing policies and plans, collecting data and undertaking human rights and environmental due diligence is key to addressing challenges faced by diverse women.
2. The private sector is also far from homogenous. This briefing focuses on the actions of powerful multinational companies, buyers and retailers, but we recognize the immense role that micro-, small and medium-sized enterprises, as well as purpose-led businesses, can play in creating a more just and caring world.
3. This report uses examples of women workers in two sectors: the tea and garment sectors. We recognize differences and nuances between sectors and even geographies from which the women come. This briefing illustrates how some business practices are harmful and drive gender inequality but persist across sectors.

Neither poverty nor gender inequality are inevitable. This report offers recommendations that, when implemented, will help address gender inequality in value chains. With fast decisive action from businesses, a world in which women's work is truly valued is possible.

# 2.

## The link between purchasing practices, poor working conditions and the legacy of colonialism in value chains

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Global value chains account for 60% of global trade and employ around 17 million people across the world.<sup>29</sup> Many argue that as a key feature of modern globalization, these have brought about unprecedented growth, wealth and jobs, fuelling labour-intensive and export-driven economies.<sup>30</sup> However, when it comes to labour, modern value chains are both a consequence and driver of informal and low-paid work across the world. Although labour-intensive value chains have boosted women's labour force participation rates,<sup>31</sup> much of this is exploitative, informal and precarious work – and often associated with human rights abuses.<sup>32</sup>

### 2.1 The link between purchasing practices and poor working conditions

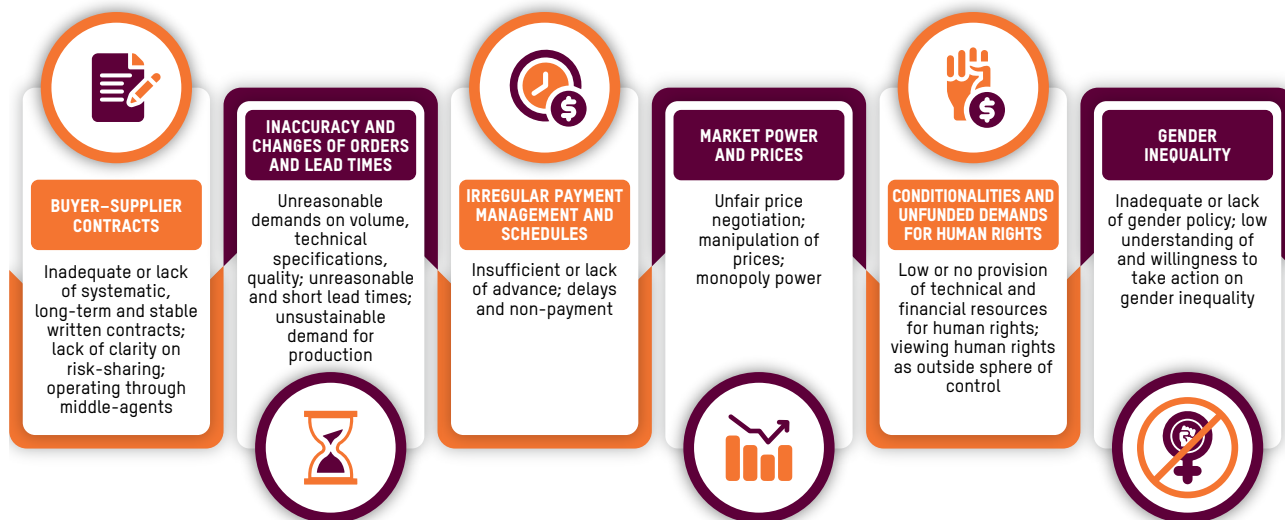
While there have been significant calls from human rights and civil society groups for corporations to change purchasing practices<sup>33</sup> to reduce human rights violations, including poor labour conditions, the World Benchmarking Alliance (WBA) has found that progress by 2,000 of the world's most influential companies has been superficial and uneven.<sup>34</sup> In 2024, only 12% implemented purchasing practices in their supply chains in line with human rights, just a single percentage point improvement from 2018.<sup>35</sup>

Unfair purchasing practices, such as a lack of systematic and fair written contracts; unfair price negotiations; late payments; late orders and short lead times; and last-minute changes directly lead to low pay for workers and poor working conditions.<sup>36</sup> They also contribute to a reliance on sub-contracting, temporary labour and overtime, and reduced worker productivity.<sup>37</sup> For example, a survey conducted during the COVID-19 pandemic in Bangladesh found that half of 1,000 factories and suppliers had experienced unfair practices by global retailers and fashion brands.<sup>38</sup> These included cancellation of orders (30%), prices paid below those contractually agreed (20%), refusal to pay for goods dispatched/in production (11%) and payments delayed over three months (11%).<sup>39</sup> Even after COVID-19 lockdowns eased, it was noted that: 'In December 2021, 76% of factories reported they were selling at the same price as in March 2020, and 8% were producing at less than the cost of production'.<sup>40</sup>

**// We have to meet higher targets. As a consequence, our working hours have increased. We are forced to do excessive overtime //**

Some major prevailing business and purchasing practices that should be changed and that influence wages and working conditions are listed in **Figure 2**.

**Figure 2. Unfair and irresponsible purchasing practices**



1. **Buyer-supplier contracts:** A 2017 International Labour Organization (ILO) survey<sup>41</sup> across 87 countries<sup>42</sup> revealed the ‘informalization’ of buyer-supplier agreements, with 35% not having a written contract in place. Only 49% of written contracts specified who was responsible when costs were incurred, and only 41% specified minimum standards for working conditions (49% in the textile, clothing, leather and footwear industries).<sup>43</sup>
2. **Inaccuracy and changes in orders and lead times:** Inaccurate forecasting and changes to orders mean that suppliers force workers to work overtime. In the garment sector in particular, inaccurate forecasting and last-minute changes in technical specifications cause significant financial loss to factory owners – and put pressure on supervisors and workers to work unreasonable hours.<sup>44</sup>
3. **Irregular payment management and schedules:** Late, delayed and irregular payment cycles, coupled with unreasonable lead times, cause financial loss when buyers do not pay sufficiently (or at all) for goods – a practice that was widely seen in the garment sector during the COVID-19 pandemic.<sup>45</sup> Advance payment continues to be ad hoc. Many suppliers, particularly in the garment sector, have to pay upfront to handle technical specifications, with some taking out loans.<sup>46</sup>
4. **Market power and prices:** These are predominantly controlled by lead firms and large multi-national companies (MNCs). Around half the tea from African suppliers was sold to international tea buyers at a price below the cost of production in 2023.<sup>47</sup> The widespread practice of selling processed tea through auction is driven by the predominance of a small number of very large buyers that use their power to control prices and capitalize on price movements at auction houses.<sup>48</sup> In the garment sector, downward pressure on prices causes significant losses to suppliers, putting some at risk of closure.<sup>49</sup>
5. **Conditionalties and unfunded demands for human rights:** Many buyers continue to see human rights compliance as a matter for suppliers or national governments. In 2023, only an estimated 3% of MNCs took specific actions to support suppliers to pay workers a living wage.<sup>50</sup> This is also not helped by the lack of robust legislation mandating human rights due diligence<sup>51</sup> which makes this voluntary for many MNCs and leaves room for interpretation.

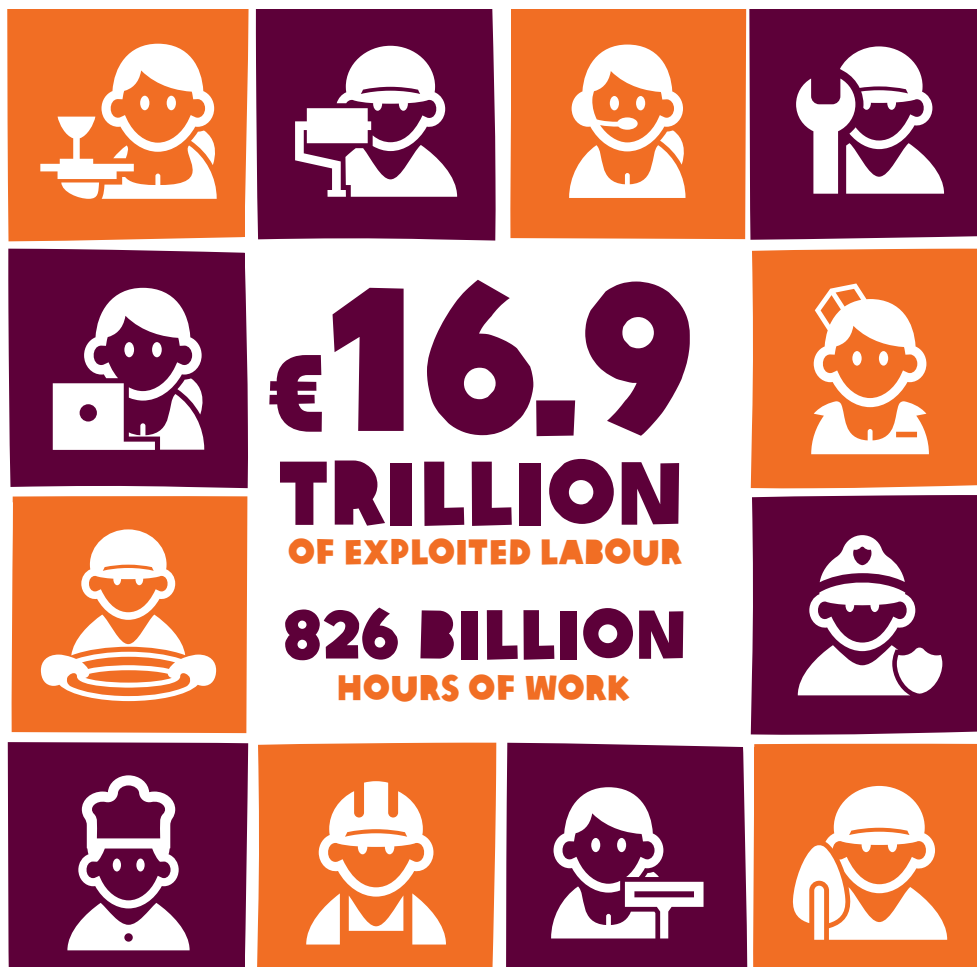
6. **Gender inequality:** Despite progress through initiatives such as the Women’s Empowerment Principles,<sup>52</sup> action by companies on gender equality in value chains has been slow. This is as a result of a lack of understanding of gender, power and patriarchy and how these result in intersectional forms of discrimination and oppression for diverse women workers when they interact with work systems and cultures.

## 2.2 The legacy of colonialism in corporate structures geared to drive wealth

Some of the largest and most powerful brands and companies that benefit from global value chains are among the wealthiest. Garment brand CEOs and owners are among the world’s billionaires. In 2017, dividends to Inditex Fashion Group founder and majority shareholder Amancio Ortega were worth €1.1bn – 800,000 times the annual wage of a worker employed by a supplier garment factory in India.<sup>53</sup>

The wealth of these companies is largely extracted from the Global South in raw materials, cheap labour and power imbalances in trade. This unequal exchange between the Global South and North amounted to US\$242tn between 1990 and 2015.<sup>54</sup> Other analysis has put the value of exploited labour by workers in the Global South at €16.9 trillion in 2021 alone, representing 826 billion hours of work.<sup>55</sup>

Figure 3. The value of exploited labor by workers in the Global South in 2021



Source: A. Taneja, A. Kamande, C. Guharay Gomez, D. Abed, M. Lawson and N. Muykhia. (2025). *Takers Not Makers: The unjust poverty and unearned wealth of colonialism.*<sup>56</sup>

It is not a coincidence that many modern global value chains mirror the labour and business practices that existed during the height of European colonialism. Numerous MNCs and companies owe their origins, wealth, power and growth to colonialism.<sup>57</sup> Colonialism facilitated and encouraged European and settler-colonial consumer expectations and needs for 'foreign' products, such as tea, coffee, sugar, spices and cotton. Colonialism both resulted in, and expanded as a result of slavery and labour exploitation. Land and natural resources were seized through deceit, coercion and violence while entire indigenous populations were wiped out, and millions of people were subjugated. Fast fashion is a relatively new phenomena, but the global textiles industry emerged from colonialism, and is widely attributed for spurring the industrial revolution in the UK, with cotton being brought into the UK from the colonies.<sup>58</sup> Today 12.6% of the world's working population is in the textiles and garment industry,<sup>59</sup> which is valued at US\$1.74tn.<sup>60</sup>

Tea, on the other hand, was stolen by the British from China<sup>61</sup> as part of the colonial project. This led to the rapid expansion of tea cultivation and production in the 18th and 19th centuries in India, spreading to Bangladesh and Sri Lanka in South Asia; Indonesia in Southeast Asia; Kenya, Malawi, Tanzania in East Africa; and Zimbabwe and South Africa in southern Africa. Those who worked in colonial tea plantations were often coerced, including through violence, with many indigenous and disadvantaged groups, including women and children, sold and trafficked into forced labour.<sup>62</sup> Tea plantations were managed through a punitive structure with nominal production costs,<sup>63</sup> creating huge profits for UK owners, investors and shareholders. Later, small plots of land were distributed to workers for subsistence farming, which created inter-generational dependence on tea estates due to the low wages and high taxes imposed by the British authorities.<sup>64</sup> Some of the largest tea companies operating in the UK and across the world can trace their roots back to colonialism.<sup>65</sup> Today, the global tea industry is estimated to be valued at US\$260bn in 2023 and is expected to rise to US\$362bn by 2029,<sup>66</sup> which is 2.5 times the size Kenya's economy is projected to grow to by 2029.<sup>67</sup>

One of the strongest legacies of colonialism is corporate structures geared to drive wealth at any cost. With many global businesses, headquartered in the Global North or former colonial powers, continuing to control and dictate the terms of engagement in global value chains, skewed power dynamics persist. Despite the different sectors and geographies, we show the impact on women workers, families and their communities, where companies fail to acknowledge the racial and gender injustice on which corporate structures were built in the past and which continue to operate today.



# 3.

## Redress informal and precarious work

//You just go to any employer, request work, pluck tea and get paid daily//

Grace, former tea plucker, Kericho County, Kenya<sup>68</sup>

Most women in Global South economies are employed in informal work: 90% in sub-Saharan Africa; 89% in South Asia and almost 75% in Latin America, with many in value chains as workers and smallholder farmers.<sup>69</sup> Women constitute more than 60% of workers in the tea industry in Kenya,<sup>70</sup> Sri Lanka and Vietnam,<sup>71</sup> and 50–80% in the garment sector across Asia.<sup>72</sup> This is despite a recent decline of women's labour force participation in both these sectors. For tea, the latter is largely attributed to mechanization;<sup>73</sup> for the garment sector, it is the result of time poverty, and unpaid care and domestic work.<sup>74</sup> Most women work at the bottom of value chains in precarious, manual, menial and exploitative jobs.

### Box 2. Definition of informal work

Informal work is broadly defined as when a person's work relationship is, in law or in practice, not subject to national labour legislation, income taxation, social protection or entitlement to certain employment benefit, e.g., advance notice of dismissal, severance pay, or paid annual or sick leave, etc.

Source: Adapted from J. Ghosh (ed.). (2021). *Informal Women Workers in the Global South: Policies and Practices for the Formalisation of Women's Employment in Developing Economies*.<sup>75</sup>

In this chapter, we examine the link between purchasing practices and precarious work, which can be characterized by:

- no contracts;
- unpredictable and unguaranteed work;
- poor wages and the risk of non-payment;
- unsafe working conditions;
- no paid sick, holiday, parental/ maternity leave or redundancy packages; and
- limited or no options to be represented by a trade union/worker group and/or collective bargaining rights.

We also consider why women are more likely than men to be pushed into informal work,<sup>76</sup> which includes:

- discrimination in law and hiring practices;
- biases in the application of progression and retention policies;
- unpaid care and domestic work; and
- patriarchal norms in homes, workplaces and societies.

### 3.1 Hire and fire: insecure work

To manage the downward pressure that garment factories face from lead firms to meet tight turnarounds at reduced costs,<sup>77</sup> suppliers often resort to hiring informal workers, including home-based workers – many of whom are women. Informal women workers receive lower wages, rarely receive non-wage benefits, including paid leave and social security, and can be hired and fired at will. Tea estate owners also save on the cost of housing, childcare, healthcare and education when hiring day labourers. Many women working in Kenya’s Kericho County report that contracts typically last only a few months, leaving them in a constant state of uncertainty.<sup>78</sup>

In Asia’s garment industry, workers are increasingly being hired as ‘trainees’, or through contractors or third-party recruitment (‘manpower’) agencies.<sup>79</sup> This also leaves workers in a state of work insecurity: *‘some days, we go to manpower work, but they send us back saying only 15–20 workers are hired that day. We go the next day too, and the same result. Some days they hire, other days not. If we work, we get money; if we do not work, we don’t get paid’*, one women worker employed by a manpower agency in Sri Lanka described.<sup>80</sup>

The case studies in **Chapter 4** (p.18) demonstrate how, for many women tea workers, it is the norm to be subjected to sexual violence, including rape, by male supervisors, as a way to secure daily and short- to medium-term work. Once employed, they find themselves bound to conditions that reflect their vulnerable and exploited entry point, where job stability and future work is often subject to the power – and abuse – of hiring managers.

// Bosses tell us the orders are not fixed, so sometimes they can get a lot of orders and sometimes nothing. This makes it difficult for them to give us a fixed contract and fixed hours //

### 3.2 Precarity of maternity, sick and holiday pay

Along with informal work, short fixed-term contracts are common across different value chains. These limit employers’ liability to provide labour protections guaranteed by law, including sick pay, holiday and maternity entitlements.<sup>81</sup> Wati, employed in a garment factory in Indonesia, describes her working conditions: *‘I have been working at the same factory for almost six years on short duration contracts [...]. I have no social security because each work contract is short – issued for only three months’*.<sup>82</sup> Similarly, Sultana was told by her boss in a Leicester garment factory that because orders are not fixed, it is difficult for her to be given a fixed contract or fixed hours.<sup>83</sup>

### 3.3 Zero or low levels of collective bargaining power and isolation

In many cases, informal workers are also excluded from unions and collective bargaining spaces, either by the rules<sup>84</sup> or membership fees. For example, Maya (see **Box 8**, p.21) said that there was *‘nowhere else to ask help from’*,<sup>85</sup> while Warsini, a garment worker in Indonesia, said, *‘there is no union within the company’*.<sup>86</sup> Those who do organize are frequently met with union busting tactics. Major garment producing countries intentionally restrict the right to collective bargaining from fear of worker power which would make them less attractive to foreign investments.<sup>87</sup> Garment workers who organised against delays and non-payment of goods and wages in the garment sector during COVID-19 faced union busting by MNCs, for example, between March and July 2020 more than 4,870 unionised garment workers were targeted for dismissal by nine factories supplying for major fashion brands.<sup>88</sup>

// Nowhere else to ask help from //

### 3.4 Discrimination

Our case studies show that workers who are pregnant, elderly or disabled are often seen as ‘burdensome’ and are the first to lose their jobs on tea estates and in garment factories.

Tribal affiliations and physical abilities often determine workers' experiences in the Kenyan tea estates. Scholastica describes how women from minority tribes are perceived as outsiders and of 'low status' by the dominant local community in the tea growing regions, and are frequently assigned the most labour-intensive and least desirable tasks.<sup>89</sup> Grace, who is from a minority tribe and has a disability that presents significant challenges in performing manual tasks, reported that her disability was not taken into account by her supervisors. When she failed to meet unrealistic targets, her income was significantly reduced.<sup>90</sup>

Similar issues are also prevalent in the UK despite legislation that guarantees workers social protection and legal rights. These do not always reach those in the gig economy and on zero-hour contracts – including many migrant workers. Such workers often accept harsh conditions, including extremely long hours without rest breaks; verbal, physical and sexual violence; a lack of basic facilities such as toilets; and a lack of collective bargaining rights. This can be seen in Neetu's story in **Box 3**.

### Box 3: Neetu, a garment factory worker in Leicester, UK

I work long hours and I get really tired. I have to do long hours to get enough money to pay for basic necessities. My husband is also a garment worker, so our wages are not enough. I know that I don't get paid the national minimum wage or holiday pay. I struggle to spend time with my family and my children. It is a very hard life and now I think I was better off living in India.

We have to work very hard to get very little money. I feel pressure all the time, as my husband keeps complaining. He worries about paying bills and the mortgage. We are always arguing and stressed. I feel like my health is affected by these tensions about work. Even in the factory we get stress about working faster; we are told to keep our heads down and work. It is not a friendly environment. We are not allowed to use our phones. We cannot talk with each other.

Breaks are too short, and we don't even get time to relax and free ourselves from working too hard. Frequent toilet breaks are not allowed. I have started to wear pads because I hold myself for when we're allowed to go to the toilet, so when I do go, I can't hold it anymore and end up wetting myself. Wearing pads means I can avoid incidents and embarrassment.

The past few months were very stressful as I was not called to work full time. My hours had dropped from 45 a week to 20. It was the same for my husband, who works in a different factory.

We want decent work and decent pay. We want factories to stay open. Being a migrant, that is the only work I know, and I am dependant on it. At least it will support me for few years until I settle in the UK. The garment industry does not give its workers all their rights. My boss says the brands are not committed to orders. I want to request to those in power to help us, make a real difference in our lives and bring steadiness into our lives.

Source: Labour Behind the Label. (2025). *From Exploited to Unemployed: The women in Leicester left behind by fast fashion outsourcing. Interviews with Leicester garment workers.*<sup>91</sup>

## 3.5 Oppressive culture and compliance

The status quo is in part maintained through a system of 'worker control': discrimination and abuse of power by managers and supervisors, many of whom are men. Communication within the tea estates reflects an authoritarian tone issuing instructions and demanding compliance, leaving no room for questions. '*Have discipline, be cooperative at work, with your supervisors and your colleagues*', states Jeremiah, a supervisor at the tea estate.<sup>92</sup> This was corroborated by others, who described managers' expectations of unquestioning compliance and cultures in which obedience is prioritized over dialogue and worker agency.



A woman informal garment worker in Pakistan recalled: *'We have to meet higher targets [...]. As a consequence, our working hours have increased. We are forced to do excessive overtime [...]. My supervisor constantly yells, shames, mocks and threaten to dismiss us [...]. We keep silent due to fear of losing our jobs'*.<sup>93</sup> Even a trade union leader in an Indonesian garment factory stated that: *'the unions are currently feeling hopeless'*, and another in Sri Lanka commented that: *'the manager addresses workers using the language "dog, donkey or f\*\*ker". If they are referring to a woman worker, they may say "call that whore, call that c\*\*t"*.<sup>94</sup> This controlling and abusive language, against the backdrop of patriarchal norms, becomes a tool for enforcing submission, fostering a culture in which women are conditioned to accept mistreatment rather than challenge it.

**// My parents worked their whole lives in the estates. When they left, it felt like my only option was to continue where they stopped //**

### 3.6 Cycles of intergenerational poverty and precarity

Precarious work – maintained through coercive power, discrimination and isolation – perpetuated over decades results in intergenerational poverty. In regions dominated by tea plantations, such as Kericho, many find themselves returning to the same estates where their parents laboured due to the scarcity of other employment prospects.<sup>95</sup> Many children drop out of school to support their parents or to work on tea estates as child labourers.<sup>96</sup> This is illustrated through Grace's experience: *'My parents worked their whole lives in the estates. When they left, it felt like my only option was to continue where they stopped'*.<sup>97</sup>

This is a global problem, shared by women in informal and precarious work, and in highly feminized value chains. For example, many young women in Asia have dropped out of school to take up poorly paid insecure forms of employment in the garment industry.<sup>98</sup> In many cases, negative social gender norms and practices, such as discrimination against daughters, forced marriages, dowries and bride-prices conflate with poverty, forcing women to take up informal and precarious work (see **Box 4**).

#### Box 4: Kumari, a garment factory worker in Leicester, UK

I lived in India and was brought up there. My family was not that well off. We could afford food, healthcare and clothes. My family did not have enough to send me to school, as I was a girl. Most of my father's earnings would go towards my siblings' education and tuition fees. When I turned 18, a proposal came from a boy in the UK. Without my consent, I was married and got a spousal visa to come to the UK.

My husband wanted me to work and earn money so that we could both support each other. He was a garment worker and found me work in a factory. I was not aware of what the minimum wage was, or anything about sick pay or holiday pay. I had no idea about my rights at work. After many years, I realized that I got 50% less wages because my boss did not pay me the minimum wage.

For more than 10 years I received no sick pay or holiday pay. Even when I did not want to, I was forced to work long hours. Sometimes I had to work a full day on a Saturday. If I said no, I was threatened with losing my job. I have two children and both times I received no maternity pay – I did not know about it.

I got so tired as, even after finishing work, my husband expected me to do housework. I used to come home and cook food, clean the house, do laundry, and look after my sick mother-in-law. Daughter-in-laws are treated like maids.

Source: Labour Behind the Label. (2025). *From Exploited to Unemployed: The women in Leicester left behind by fast fashion outsourcing. Interviews with Leicester garment workers.*<sup>99</sup>

Around the world, many women in informal and precarious work suffer greatly from the mental, emotional and financial stress of having to seek work every day, with no or minimal state protection. They have to compete with other workers; face the daily risk of coercive sexual and other forms of violence; while living with poverty and the heavy workload of unpaid care and domestic work. Informal hiring practices often correspond with discriminatory workforce segmentation, leaving marginalized women at a higher risk of labour rights violations and SGBV.<sup>100</sup>

# 4.

## Ensure safe working conditions and tackle sexual gender-based violence and harassment

//They should be arrested and jailed for life. They abused these women. The company should ensure they don't just hire anyone //

Mercy, former tea plucker, Kericho County, Kenya<sup>101</sup>

Business practices and poor working conditions in value chains, combined with harmful social gender norms often reinforce power dynamics and gender inequalities at work, making the workplace a perfect storm for abuse. The World Health Organisation estimates that a third of the world's women experience SGBV during their life.<sup>102</sup> This includes violence and harassment that takes place at work. Young women are the most likely to be targeted, especially when they work at the bottom of global value chains.<sup>103</sup> Although the women featured in this chapter – Kalani, Marleni, Smita, Jackie, Cecilia, Maya and Neetu\* – have never met and work in different sectors on different continents, their experiences of SGBV in the workplace are alarmingly similar.

### Box 5: Definition of gender-based violence

The ILO Convention on Violence and Harassment, 2019 (No. 190), defines gender-based violence and harassment as *'violence and harassment directed at persons because of their sex and gender, or affecting persons of a particular sex or gender disproportionately, and includes sexual harassment'*.<sup>104</sup>

Gender-based violence includes sexually suggestive or explicit language, physical-based comments and threats, offensive behaviour, sexual harassment, unwanted physical and sexual contact, humiliation, intimidation, indecent exposure, assault, rape and murder.

### SGBV in value chains

As companies push for more products and services at lower costs and faster speeds, it is informal workers who bear the brunt (see **Section 3.3**, p.15). Poor purchasing practices lead to employment precarity and informality, exacerbating the power dynamics between women workers and hiring managers, supervisors and men counterparts.

\* All names have been changed

Evidence shows that women workers in value chains are more likely to be in insecure work or have jobs that require them to work in isolated conditions or outside standard working hours,<sup>105</sup> increasing their risk of SGBV. Conditions such as temporary contracts and fear of losing jobs fuel SGBV. Stigma, victim-shaming, victim-blaming and inadequate accountability mechanisms create barriers to reporting violence and cultures of impunity at work. Survivors often have to live with longer-term impacts, such as unintended pregnancies, sexually transmitted infections (including HIV), and physical and mental trauma.

For example, Kalani, a 22-year-old garment worker in Sri Lanka said that *'I know of garment workers who are engaging in sexual bribery,<sup>106</sup> just to keep their jobs'*.<sup>107</sup> Marleni, an Indonesia garment worker, said: *'I experience unwanted touch from my manager [...]. He touches me, hugs me, and pinches me on my buttocks whenever he visits the production line or calls me into his office. Other workers on the production line experience this as well'*.<sup>108</sup> Meanwhile Smita, a garment production line worker at a factory in India said: *'Verbal, physical and sexual harassment exists in every garment factory – not just this one [...]. We just consider it part of our lives'*.<sup>109</sup>

## 4.1 Precarious and informal work as a driver of SGBV

As shown in **Chapter 3** (p.14), downward pressure on unit costs in value chains lead to recruitment practices lower down the value chain focused on hiring workers at the lowest possible cost, ultimately targeting those living in poverty.<sup>110</sup> Women living in extreme poverty with limited work options are more likely to seek informal work and often accept any form of paid employment regardless of working conditions.

In Kenya's tea estates,<sup>111</sup> the process of securing employment frequently relies on a balloting system, where a set number of jobs are randomly allocated to meet daily volume production. Demand for work far outstrips the number of jobs available. (**Chapter 6** p.28 shows how the wider economic situation goes beyond the private sector and requires action from governments to stimulate and diversify economic opportunities). However, many women workers, desperate for work, are exploited by men supervisors, and submit to rape through coercion to secure work.<sup>112</sup> Grace recalls that when she was not selected in through the ballot system: *'Someone else told me: "Do this: go to the team leader and give him something small. He will take you to the office and get you hired"'*.<sup>113</sup>

These push and pull factors create the conditions in which SGBV thrives, as women with limited power are desperate to secure, retain and sustain employment, as shown in Jackie's story in **Box 6**.

**Someone else told me: "Do this: go to the supervisors and give them something small. They will take you to the office and get you hired" //**

### Box 6: Jackie, a former tea plucker from Kericho County, Kenya

Jackie, a woman now in her early 30s, was the youngest sister in a family struggling to make ends meet. She dropped out of secondary school when her family could no longer afford her education. She sought independence in the hope of supporting her parents and ventured into the tea estates. However, instead of stable work, she found a cycle of exploitation, health struggles and financial insecurity.

In her 20s, she arrived at the tea estate and met a supervisor responsible for hiring new recruits. She hoped her willingness to work would be enough to secure a position, but the supervisor made it clear that she should pay for her job *'in kind'*. Jackie recalled *'he told me that if I couldn't agree to have [have sex] with him, he wouldn't register me'*. Desperate for work, she reluctantly agreed, meeting him in his office in the evenings.

Over a month later, he handed her an ID, facilitated her registration and even arranged housing for her on the estate, which is unusual, as most housing is reserved for permanent employees. Jackie explained *'that was just the beginning of my problems'*.

Jackie's situation worsened when she became pregnant. *'I was scared when the clinic confirmed my pregnancy. I knew the estate didn't allow pregnant casual workers, but I had no idea what to do.'* Despite medical records proving that she had not been pregnant when hired, the assistant manager sided with the supervisor, leading to Jackie's termination and eviction from her estate-provided housing. *'I had no chance to pack my things. I was three months pregnant and had nowhere to go.'*

Source: G.M. Kiio. (2025). *Tea Leaves a Mark: The voice of survivors of sexual and gender-based violence in Kenya's tea estates.*<sup>114</sup>

## 4.2 Abuse of power

Power imbalances are evident in value chains where women are concentrated in low positions, under men in supervisory and managerial positions. A report by the International Finance Corporation on SGBV in agribusiness found that women agricultural workers experience high levels of SGBV by supervisors and colleagues in fields, plantations and greenhouses globally. It further states that verbal and physical abuse are often used to increase productivity to meet seasonal deadlines.<sup>115</sup> Production pressure associated with meeting tight deadlines has been linked to an increased risk of SGBV for women, as managers become more abusive as a way of speeding up production and as an outlet for stress.<sup>116</sup>

## 4.3 Ineffective grievance mechanisms and reporting systems

Workers in informal and precarious work often lack information about human resource procedures, including grievance and complaints processes. Even when information is available, power dynamics and limited unionization often deter women workers from reporting abuse. Cases are typically mishandled or result in backlash and negative consequences for those who report,<sup>117</sup> undermining confidence in such processes and mechanisms. This is reflected in Cecilia's story in **Box 7**.

### Box 7: Cecilia, a former tea plucker from Kericho county, Kenya.

As a young mother facing family conflicts and societal stigma, Cecilia saw the tea estates as a refuge. Initially, she shared cramped quarters and faced financial strain due to childcare costs. However, the relative security of the tea estates kept her there.

Cecilia's life took a tragic turn when she was raped by a supervisor while he was giving her a ride home from work one evening, an incident that left her with lasting mental and physical trauma. She remained silent about the assault.

Health issues eventually forced Cecilia to leave the tea estates. She now works as a coffee vendor and advocates for women's rights. Her experiences have fuelled her drive to educate other women about reporting abuse. She says: *'Find the courage to pursue justice; even if just for yourself. The entire system needs to be changed so that those at the bottom can get justice and protection.'*

Source: G.M. Kiio. (2025). *Tea Leaves a Mark: The voice of survivors of sexual and gender-based violence in Kenya's tea estates.*<sup>118</sup>

## 4.4 Isolation

Women in Kenya's tea estates report a deep sense of isolation. For many women informal workers, meaningful connections with others are restricted and policed by supervisors and managers.<sup>119</sup> With little job security, workers come and go, preventing the development of support networks. This isolation exacerbates feelings of vulnerability.

For migrant workers, barriers including language issues; an absence of social support networks; limited knowledge of local laws, policies, institutions, and practices; time poverty; fear of losing migrant/residence status and other factors also prevent workers from seeking external support from authorities. This can be seen in Maya's story in **Box 8**.

### Box 8: Maya, a garment factory worker in Leicester, UK

While I was working as a packer, there was a man who was in his 30s also working there. At first, I did not understand his intentions, and I used to call him 'uncle' – a common custom practiced in my culture.

He constantly stared at me. He followed me to the toilets and blocked my way. He agreed with my father that he would pick up and drop off me off at work 'to protect me'. Every time a Bollywood song would play, he would tease me, wink at me and do dirty gestures. He would touch me often and hold my hand as if he was protecting me as an uncle, but I was very uncomfortable with it and wanted him to stop. Once a very rude song was playing in the background, and he came and whispered in my ear '*this is what I want to do with you*', meaning he wanted to be in bed with me. I was very scared; I felt sick and lonely. The friends I could speak to were in India. I used to cry at night for many months.

Eventually I gathered my courage and spoke to my mum about it. Instead of getting her support she shouted at me. She told me to carry on work as normal, as though nothing was happening, to ignore everything and just concentrate on earning money to pay off the debt. I was slowly getting depressed.

I knew that my supervisor was the man's friend, so he would never support me and would even call me a liar. So, I went straight to my boss. I found it very difficult to tell him about my situation. I was very embarrassed and scared. My boss did not support me either, as the man was his relative and had worked in the factory for many years. My boss told me that I should not give the factory a bad name and, if this continued, he would have no option but to throw me out.

This continued for a long time until one day the 'uncle' told me directly that he wanted to sleep with me, and if I refused, he would dishonour me, and tell people lies about how I was trying to trap him because he was better off than me. Because of the continuous stress, mental torture and depression, I considered ending my life. That was my breaking point. However, that very night I found out that my friend was coming to the UK from India. That was an awakening for me, giving me strength and positivity. I no longer work in the same factory, and I moved to a different place for a new start.

Source: Labour Behind the Label. (2025). *From Exploited to Unemployed: The women in Leicester left behind by fast fashion outsourcing. Interviews with Leicester garment workers.*<sup>120</sup>

## 4.5 Deep-rooted impunity and the long road to justice

SGBV is a structural problem that thrives on impunity. This is illustrated by the journey undertaken by survivors from Kenyan tea estates trying to bring perpetrators to justice. While centred on one person, the story in **Box 9** is indicative of the widespread abuse of power that can occur in value chains. This case demonstrates the number of resources and stakeholders required to bring even one person to account. Most cases of SGBV go unreported and receive nowhere near the same level of attention. However, this case also offers hope. Holding one person to account demonstrates for survivors that they can be heard, listened to and believed, and encourages survivors to come out and report.

// Find the courage to pursue justice; even if just for yourself //

### Box 9: Coalition against sexual violence: Survivors fighting for justice

In February 2023, John Chebochok was featured in an episode of BBC's *Panorama* documentary programme titled 'Sex for Work: The True Cost of our Tea'.<sup>121</sup> The broadcast included detailed testimony of sexual exploitation and abuse of women working in Kenya's tea industry, as well as undercover footage implicating Chebochok as a perpetrator. After the exposé was broadcast, Chebochok's contract was cancelled, and he was banned from Finlay's<sup>122</sup> (now Browns Plantations Kenya) estates.

In June 2024, it was announced that John Chebochok had been elected as the director of Kenya Tea Development Agency's (KTDA) Toror (Toror/Tergat Tea) factory<sup>123</sup> following elections by the Independent Electoral and Boundaries Commission (IEBC). There was an overwhelming response from civil society, led by the Coalition Against Sexual Violence (CASV) in Kenya, which put out a press release and issued a constitutional court petition<sup>124</sup> challenging the clearance and election of Chebochok.<sup>125</sup> The petitioners asserted that the allegations of sexual misconduct revealed in the BBC programme violated national values and principles under Article 10 of the Constitution of Kenya demonstrating him 'as a man known for abusing his power and office'.<sup>126</sup>

The KTDA, one of the five respondents to the petition, had earlier released a statement on 25 June 2024 on X (formerly twitter) urging the election authorities to thoroughly vet individuals elected to lead factories.<sup>127</sup> PG Tips (owned by Lipton and Tetley)<sup>128</sup> and Finlays<sup>129</sup> all suspended purchases. Major British tea buyers wrote to the Agriculture Cabinet Secretary urging the authorities to reverse Chebochok's appointment.<sup>130</sup> On 15 August 2024, the Kericho High Court suspended Chebochok's appointment until further investigation.<sup>131</sup> The State Department of Agriculture has since nullified his nomination.<sup>132</sup> The legal process is ongoing.<sup>133</sup>

Despite the BBC exposé and court hearing, it has taken a long time for survivors to formally testify against Chebochok. Many feared for their safety and thought that they would lose their jobs and livelihoods. CASV has been critical in supporting survivors through this process and journey.

To their credit, many companies have put in place grievance mechanisms – 66% of the 1006 companies in the WBA assessment have a publicly available policy on gender-based violence and harassment in the workplace, with 66% also having a grievance mechanism for all employees.<sup>134</sup> However, uptake is low. Firstly, women do not always trust company grievance mechanisms because the men in charge can be complicit in the harm, as highlighted in the case in **Box 9**. It is through the work of women's rights organizations, like the CASV, that the women survivors in Kenya felt confident and safe to disclose SGBV incidences, highlighting the need to work with local organizations and offer multiple routes for reporting. Secondly, the WBA assessment reveals that only 4% of companies have a remediation process for redressing gender-based violence and harassment grievances,<sup>135</sup> which leads to low levels of trust among workers. Survivors must see action, accountability and remedy if they are to believe the system works.

At the core of these issues is women desperately seeking a livelihood and financial security. In addition to investment, there must also be the provision of financial and technical resources to create effective, survivor-centred complaints and grievance mechanisms, as well as to tackle underlying issues in ensuring secure contracts that pay a living wage.

# 5.

## Pay living wages throughout value chains and close any gender pay gaps

// If I worked hard, I could make 4,000 shillings [US\$30], in good months maybe 7,000. But after deductions, it is always less. //

Scholastica, former tea plucker, Kericho County, Kenya<sup>136</sup>

The latest data show that 1 in 10 women are living in poverty, the majority in sub-Saharan Africa and South and Southeast Asia.<sup>137</sup> A significant proportion work in global supply chains, such as seafood, yet at times do not have enough to eat.<sup>138</sup> This chapter highlights the importance of recognizing a living wage as a human right, as part of the wider right to decent work.<sup>139</sup>

Addressing systemic issues of gender discrimination, exploitative labour practices and unequal pay can begin with secure contracts and the payment of living wages. These are critical steps towards mitigating against SGBV and mental health impacts in the short term. The precariousness of informal work leaves women vulnerable to abuse, as outlined in **Chapter 4** (p.18). In the long term, these steps will help to lift women out of poverty, to break the cycle of exploitation and to create a fair future for workers.

Living wages/incomes are not an optional extra when tackling gender equality. They are a key component. The payment of living wages and incomes along with their reporting are now being phased in for EU firms and firms targeting the EU market, through the Corporate Sustainability Due Diligence Directive (CSDDD) and the Corporate Sustainability Reporting Directive (CSRD), via the broader requirement to pay 'adequate wages'.<sup>140</sup>

### Box 10: Definition of 'living wage' and 'living income'

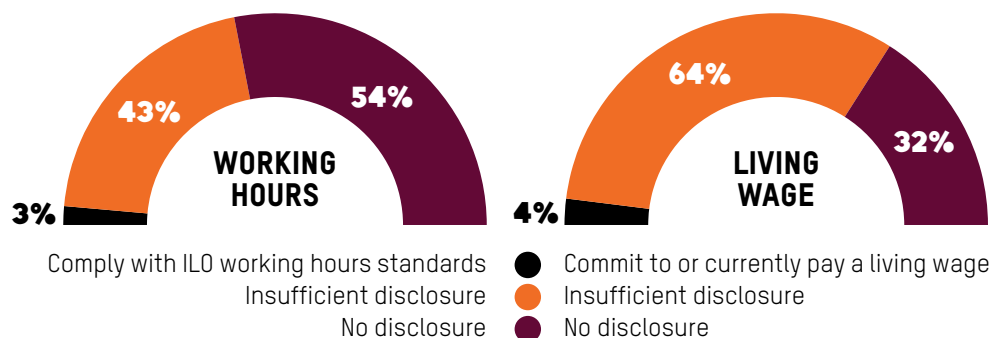
The ILO defined a 'living wage' in March 2024 as '*the wage level that is necessary to afford a decent standard of living for workers and their families, taking into account the country circumstances and calculated for the work performed during the normal hours of work*'.<sup>141</sup> This incorporates the cost of basic necessities including food, housing, clothing, travel, education, healthcare, savings and discretionary funds for the individual and household.<sup>142</sup>

A 'living income' is primarily applied to self-employed workers with diversified income channels, such as smallholder farmers being paid for labour along with revenue from crop sales. As yet, there is no ILO definition.

## 5.1 Poverty wages as norm

The WBA's 2024 Social Benchmark assessment of 2,000 of the world's most influential companies<sup>143</sup> finds that only 4% pay their direct employees a living wage, and less than 1% set a target to do so; while 3% support the payment of a living wage in their supply chain. Additionally, only 3% of companies meet the ILO's minimum standards on working hours.<sup>144</sup>

**Figure 4. Percentage of companies that meet working hours and living wage indicators**



Source: WBA. (July 2024). *Social Benchmark 2024: Insights Report*.<sup>145</sup>

Business models focused on quality, costs, volumes, delivery times and supplier competition create pressure on the value chain, squeezing working conditions, wages and workers' basic human rights, such as collective bargaining and freedom of association.<sup>146</sup>

In contrast, in response to the Ethical Trading Initiative's surveys in 2016,<sup>147</sup> suppliers claimed that they consider living wages when determining what to pay workers, yet the Global Living Wage Coalition's benchmarking of wages in Bangladesh found wages to be, on average, 50–70% below a living wage.<sup>148</sup> Minimum wage non-compliance across the garment sector in Asia is estimated to be 25–50%.<sup>149</sup> One woman worker in Indonesia noted that: *'the company implements a production target system using production units, with a low wage per piece of IDR 50 (US\$0.003), so that workers always get wages below the city's minimum wage'*.<sup>150</sup>

### Box 11: Sultana, a garment factory worker in Leicester, UK

There are issues in this industry, with no supplier paying the national minimum wage. Bosses tell us the orders are not fixed, so sometimes they can get a lot of orders and sometimes nothing. This makes it difficult for them to give us a fixed contract and fixed hours.

Whose fault is that? I blame the brands. [...] We need jobs, but we need decent jobs with decent pay. It is not easy to do what we do. We work very hard all day sitting at machines or standing all day packing and ironing. [...] The brands that make millions but are not taking any responsibility for improvements are the ones I am challenging. We need this industry, but we need policies too.

Bosses have so much power over money that we feel too small to raise our voices. We are dependent, and they know that very well. I was always scared of losing my job. [...] My community would not support me, instead people would say that we all depend on this job and to quietly get on with it. They have already told me that we are too weak to stand up for our rights as we do not hold the power.

Source: Labour Behind the Label. (2025). *From Exploited to Unemployed: The women in Leicester left behind by fast fashion outsourcing. Interviews with Leicester garment workers*.<sup>151</sup>



## 5.2 Profits and shareholder payouts prioritized over living wages and income

The prevalent purchasing practices of buyers are predicated on extracting goods and services at low cost. Human Rights Watch interviews with a supplier for international brands found that brands *'tried to negotiate the price down by pressuring them to reduce cut-and-make costs, which is the part that includes workers' wage bills. "Labor costs are under the [cut-and-make] price. It's not separated out. But if they think the price is too high, it's always the [cut-and-make] – they want us to cut our [cut-and-make] price. It always happens"*.<sup>152</sup>

Another supplier reported that, over a five-year period, prices demanded by brands for repeat quantities and orders kept going down by 2–5%, while minimum wages in several supplier-based countries had increased. In trying to meet living wages, one supplier stated that: *'I made a living wage calculation and showed one of our biggest customers [a brand] how he should change the price for me to pay the living wage. They said it was unrealistic'*.<sup>153</sup> This is also evident in human rights impact assessments conducted by Oxfam in tomato value chains, which show that, in 90% of cases, buyers choose suppliers with the lowest-priced contracts, irrespective of operational costs for the suppliers.<sup>154</sup>

As a consequence, women workers suffer. The payslip<sup>155</sup> (see photo below) of one elderly tea plucker revealed monthly net earnings of KES 7,055 (approximately US\$53) for a six-day week, well below the living wage benchmark of KES 30,531 (US\$229 per month) for someone living in rural Kericho.<sup>156</sup> The gulf between wages and profits is evident where workers receive just 1–2%<sup>157</sup> of the price of the tea, while wholesalers and retailers capture 45% of the price consumers pay.<sup>158</sup> The tea industry is characterized by concentrated corporate power and ownership, with an estimated 85% of tea sold by MNCs.<sup>159</sup>

**“I made a living wage calculation and showed one of our biggest customers [a brand] how he should change the price for me to pay living wage. They said it was unrealistic”**

ATTENDANCE RECORD			
01 V126	8.0	02 HPC	49.9
06 HPC	40.2	07 HPC	22.7
10 HPC	30.3	12 HPC	40.7
15 HPC	32.2	16 HPC	34.6
20 HPC	12.9	21 HPC	29.9
24 HPC	21.1	26 HPC	23.2
29 HPC	17.1		
03 HPC	11.1	05 HPC	31.3
08 HPC	42.2	09 HPC	48.4
13 HPC	16.1	14 HPC	21.1
17 HPC	11.6	19 HPC	31.2
22 HPC	31.3	23 HPC	27.6
27 HPC	24.5	28 HPC	34.6

Monthly Salary =	8,238.10 Kgs =	685.8	
EARNINGS		DEDUCTIONS	
Basic Salary	8,238.10	Other Donations	50.00
REFUND RT SACCO	60.00	N.S.S.F	420.00
Round Up wages	0.01	N.S.S.F Tier II	61.05
Other Earning	390.00	NHIF	400.00
		Kilos Deficit	611.68
		Donations	90.00
		Round Up Recovery	0.38
<b>TOTAL EARNINGS</b>	<b>8,688.11</b>	<b>TOTAL DEDUCTIONS</b>	<b>1,633.11</b>
		<b>NET PAY</b>	<b>7,055.00</b>

The payslip of an elderly worker. Her net earnings of KES 7,055 (about US\$53) are shared with another woman who assists her in meeting her daily quota. The payment rate is KES 12 [US\$0.09] per kilo. Based on this payslip, with an estimated six-day work week, they jointly harvest about 28.5kg per day—falling 4kg short of the expected daily average. **Photo credit:** Julius Wainaina, Wangu Kanja Foundation.

The power and wealth inequality between buyer, supplier and worker is also reflected in the prioritization of shareholder payouts. Oxfam’s Corporate Inequality Framework contextualizes how income is distributed between capital and labour in US companies.<sup>160</sup> US companies with the highest stock buybacks in 2018–22 simultaneously reduced their median salaries by 22%: *‘Across sectors, it remains common practice for companies to spend more on shareholder payouts than what they earn in net profit. [...] Even in 2020, the aggregate shareholder payout ratio was 108%, despite declining profits and widespread human health, financial, and social struggles due to the COVID-19 crisis.’*<sup>161</sup>

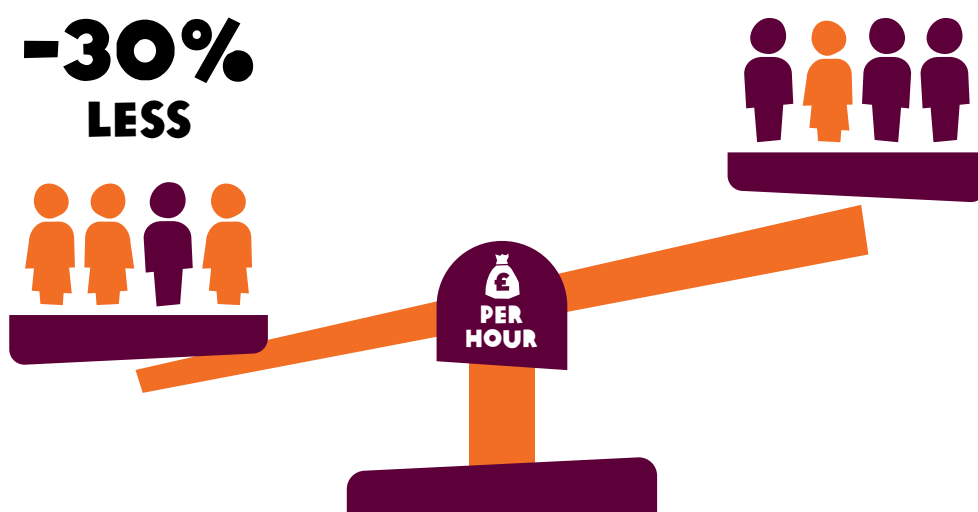
### 5.3 The gender pay gap and out-of-pocket expenses

Women, especially those of colour, are disproportionately represented in low-wage roles across the world. On average, women earn 20% less than men,<sup>162</sup> not taking into account wider gender pay gaps for women in low- and middle-income countries who are in informal self-employment.<sup>163</sup> The ‘motherhood wage penalty’ increases with each child.<sup>164</sup> This is a combination of lower earnings between women who have children and those who do not, as well as, a reduction in earning hours. In the UK, Black and minoritised women are particularly impacted by the motherhood pay penalty.<sup>165</sup>

Women living in poverty and in informal work often incur additional out-of-pocket expenses due to their considerable amounts of unpaid care and domestic work. These include childcare and looking after elderly, sick and disabled parents. As a single mother, Jackie (Box 6, p.19) says *‘I am the one who takes care of all the medical expenses’*, which include costs for herself and a child with diabetes. For many survivors of SGBV, health expenses in the absence of robust health systems (Chapter 6, p.28) can add up.

Employees working in industries over-represented by women earn 30% less per hour than equivalently qualified employees in industries dominated by men.<sup>166</sup> Increased women’s labour force representation in an occupation lowers the wages of both men and women by 10%, pointing to a wage penalty in feminized sectors.<sup>167</sup>

**Figure 5. Employees’ pay gaps between women over-represented industries and men-dominated industries**



Source: Verve. (10 April 2024). *Addressing the gender pay gap in feminised industries.*<sup>168</sup>

## 5.4 Living wages and the decent work agenda

A critical part of the solution to some of these issues is living wages. The risks highlighted in this chapter can be avoided, since wages can be controlled, monitored and enforced by buyers through responsible business and purchasing practices,<sup>169</sup> including, through fair price sharing.

The needs of workers to meet daily financial costs should be captured as part of ongoing due diligence by firms to ensure they are not causing, contributing to, or are linked to, human rights harms in their supply chains, as per the UN Guiding Principles on Business and Human Rights.<sup>170</sup> Above all, paying a living wage should not be the final objective for firms, but part of broader aims to provide decent work in value chains. Decent work incorporates 'equal pay for work of equal value between men and women' along with 'wage protection measures which ensure the predictable, timely, complete and transparent payment of wages'.<sup>171</sup>

Both the OECD<sup>172</sup> and the ILO<sup>173</sup> recommend that companies refer to living wage benchmarks for their specific geography and sector, and consult trade unions, civil society organizations and other multi-stakeholder initiatives to determine fair wages.<sup>174</sup> The ILO agreement promotes sustainable strategies that go beyond '*wage-setting mechanisms alone and include a broader consideration of factors*'.<sup>175</sup> This includes efforts to close gender pay gaps and tackle discrimination by ensuring that gender-disaggregated data are available, and that women are meaningfully included at all stages of consultation, including, through women-only spaces and without the presence and interference of men.<sup>176</sup>

**// We need jobs, but we need decent jobs with decent pay //**

**// Whose fault is that? I blame the brands [...] The brands that make millions but are not taking any responsibility for improvements are the ones I am challenging //**

Sultana, a woman garment worker in Leicester, UK (Box 11, p.24)

# 6.

## Pay their fair share of tax

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**//The entire system needs to be changed so that those at the bottom can get justice and protection//**

Cecilia, former tea plucker, Kericho County, Kenya<sup>177</sup>

Throughout this report, we have referenced a broken system and we recognize that individual companies' tax behaviour cannot unilaterally compensate or substitute for a wider reform. However, we believe companies have a key role to play in helping rewire the system, as called for in the first *Valuing Women's Work* business briefing,<sup>178</sup> recognizing that *'the current economic system has delivered the intersecting crises of climate, ecological breakdown and inequality. It has sought growth at any cost, and has treated the earth, nature and people carelessly in pursuit of profit.'*<sup>179</sup>

A key business practice that impacts on whether we can rewire our economies is the payment of taxes. This chapter looks at how the loss of revenue through corporate tax abuse and regressive tax systems leaves women workers holding the bill. When states fail to allocate sufficient resources to healthcare, education and justice systems, the impacts on women are particularly acute:

### 1.

Cuts to public services disproportionately affect low-income populations, in which women are overrepresented, leaving them vulnerable to further poverty and deprivation.

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### 2.

Increased unpaid care and domestic work<sup>180</sup> falls on women when public services are inadequate, reinforcing economic and social disparities.

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### 3.

Gender equality programmes are often the first to face cuts, stalling progress on women's empowerment.<sup>181</sup>

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### 4.

Over reliance of country tax collection on regressive taxes like VAT disproportionately affects women, especially in low-income households, as a larger proportion of their money is spent on basic goods.<sup>182</sup>

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### 5.

Regressive tax systems, loopholes in corporate taxation and lack of or lower proportions of taxation on capital income or wealth, which is largely concentrated in the hands of men, result in low public revenues that insufficiently fund budget revenues and/or leave women paying a disproportionate level of tax.

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Tax has always been a feminist issue. Gender bias in tax systems goes beyond over reliance of tax systems on regressive consumption taxes. The lack of taxation of capital income or wealth also reflects an implicit gender bias, as wealth and capital are more concentrated in the hands of men. Under or even no taxation on top income levels, capital and wealth reinforce centuries of oppression and discrimination against women and racialized groups.<sup>183</sup>

There is a vital need for progressive tax systems to reduce inequality and sustainably raise the resources for governments to invest in high-quality public services that are universally accessible and gender responsive. In addition, it is vital for women to have a seat at decision-making tables. Women and marginalised groups are excluded within institutions overseeing tax policymaking and those that oversee the tax system.<sup>184</sup> For example, in 2020, 73% of executive positions in revenue administration in 35 African countries were held by men.<sup>185</sup>

## 6.1 Losses in tax collection as a result of corporation tax abuse

MNCs play a pivotal role and have the potential to contribute a fair amount of tax revenue in the countries in which they do business through the levels of taxes they are supposed to be paying. However, every year billions are lost to large MNCs' tax abuse, offshore tax evasion and avoidance – and due to wasteful tax breaks offered by governments based on the false myth that these are necessary to attract investment.<sup>186</sup> They also take advantage of regressive tax schemes in different country contexts, such as, generous exemptions on capital gains tax, incentives like tax holidays and special zero or low-tax economic zones.

### Box 12: Cross-border tax abuse

The most common way MNCs abuse or avoid tax is by artificially shifting the profits they make out of the countries where they genuinely do business into tax havens. This allows the corporation to under-report profits made in the country where it actually does business and creates value and over-report in low-tax jurisdictions, and so pay less or no tax on the profit that was artificially shifted out of the country to such tax-aggressive jurisdictions. According to well-known economist Gabriel Zucman, 35% of international corporate profits are artificially recorded in tax havens.<sup>187</sup>

Source: Adapted from Tax Justice Network. (n.d). *How Do Corporations Abuse Tax?*<sup>188</sup>

Cross-border tax abuse (see **Box 12**) is a major contributor to this industrial scale tax revenue loss and; 99.7% of this takes place in higher-income countries.<sup>189</sup> MNCs domiciled and headquartered in those countries, along with high-net worth individuals, often exploit loopholes in order to shift profits to low-tax or no-tax jurisdictions, significantly reducing the tax they pay in the countries where they operate or create real value.<sup>190</sup> In 2024 alone, this scale of tax abuse cost the world an estimated of US\$492bn.<sup>191</sup> While higher-income countries lose revenues equivalent to an average 7% of their public health budgets, lower-income countries, where the majority of women informal workers live, lose on average five times that amount, reaching up to 36%.<sup>192</sup>

As highlighted in **Chapter 3** (p.14), there is an economic, social and physical cost of SGBV to survivors and their families. Evidence suggests that the cost of violence against women could amount to US\$ 1.5 trillion annually.<sup>193</sup> The public cost to health systems is also high, and is felt severely by women when these are underfunded.

**Table 1. Countries' profit and tax losses due to tax abuse, 2024**

Country	Profits shifted outward (US\$m)	Annual tax loss (US\$m)	Tax loss as percentage of government health expenditure	Of which: Corporate tax abuse (US\$m)	Percentage of tax loss due to corporate tax abuse	Of which: Tax abuse due to offshore wealth (US\$m)
Bangladesh	1,033.4	<b>355.0</b>	21.4%	<b>335.9</b>	94.6%	19.1
Kenya	967.7	<b>333.3</b>	13.7%	<b>290.3</b>	87.1%	43.0
UK	88,946.2	<b>45,346.2</b>	13.9%	<b>16,899</b>	37.3%	28,446.5

Source: Tax Justice Network. (2024). *State of Tax Justice 2024*.<sup>194</sup>

## 6.2 Collapse of corporate taxation

Governments struggling to curb tax abuse could be persuaded that lowering their tax rates will widen their tax base. In practice, the resultant collapse of corporate tax rates, or 'race to the bottom' on corporate taxes, is only taking revenues in one direction: down.<sup>195</sup> Since 1980, the average statutory corporate income tax rate more than halved in OECD countries, starting in 1980 at 48% and dropping to just 23.1% in 2022.<sup>196</sup> This collapse has rippled across the world, with a drop in corporate tax rates from 23% to 17% between 1975 and 2019,<sup>197</sup> and statutory corporate income tax rates falling in 111 out of 141 countries surveyed between 2020 and 2023.<sup>198</sup> Consequently over the decades, MNCs have been able to shift record profits to tax havens – an estimated 35% of foreign profits were shifted to tax havens in 2022, amounting to about US\$1 trillion.<sup>199</sup> Of the 1,600 largest and most influential companies sampled worldwide, only 4% fully meet the WBA's social indicator on responsible tax,<sup>200</sup> by having a public global tax strategy and publicly disclosing corporate income taxes paid in all countries of residency.<sup>201</sup>

Corporate lobbying power has also grown - our analysis from 2017 shows that 70 of some of the largest companies in the US, including, food and apparel companies, spent US\$44 million lobbying Congress on 552 occasions on tax issues; lobbying on tax being the issue where companies were getting the highest return.<sup>202</sup>

## 6.3 Corporate tax reporting transparency

Financial transparency gaps amplify these challenges. The lack of comprehensive publicly accessible financial transparency standards, reporting and enforcement, coupled with lobbying to promote tax avoidance schemes, enables corporations to hide financial abuse. This opacity makes it harder for tax authorities to monitor compliance and enforce regulations, leaving room for abuse.<sup>203</sup> The absence of robust anti-abuse measures further compounds the issue.

A collaborative approach between governments and companies is essential to combating tax abuse and addressing systemic inequalities. We are calling on governments to adopt public transparency financial reporting for all companies (called country-by-country reporting) and MNCs to report on a public and voluntary basis in the meantime.<sup>204</sup> At the same time, governments must implement robust policies to ensure that taxes are declared and paid appropriately. Putting these in place can expand revenue for public services provision, redistribute wealth, reduce inequality, and repair historical injustices related to gender and racial injustice.



MNCs should also refrain from all forms of tax avoidance strategies and cease substantial investments in lobbying for wasteful tax exemptions and other tax minimisation schemes that only benefit the company without proper social return to the country. Transparency measures, such as public country-by-country reporting and public registers of legal and beneficial ownership, are essential for ensuring corporations pay taxes where their economic activities occur—where goods are produced, workers are employed, and environmental damage is inflicted. These measures also help reveal where wealth is held, in all its forms, and by whom, promoting greater accountability and fairness in the global economy. The below **Figure 6** illustrates what can and should be done to achieve progressive tax policies. These and other recommendations are detailed in the discussion paper: *Getting to good: Towards Responsible Corporate Tax Behaviour* by Oxfam and allies.<sup>205</sup>

**Figure 6. Achieving progressive tax policies**



Source: Adapted from the ABCs of Tax Justice. Tax Justice Network. (2023). *Beyond20*.<sup>206</sup>

# 7.

## A call to action

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### 7.1 Conclusion

Companies and advocates of business and human rights have brought about changes in how businesses act on their human rights obligations but for the majority of women workers in value chains, their everyday lives remain largely unchanged. While the issues raised in this briefing are drawn from women workers in the tea and garment sectors, there is widespread recognition that issues such as informal and precarious work, SGBV, poor wages, low levels of collective bargaining and ineffective grievance mechanisms are major challenges across highly feminized sectors and feminized parts of value chains.

A critical first step is recognizing how these are symptoms of a capitalist, patriarchal, racist, classist and heteronormative system that is propped up through the exploitation of women's underpaid and unpaid labour. None of this is inevitable. Companies can help reform and make the system fairer by making different choices and changing the way they do business.

The changes in purchasing practices recommended in **Section 7.2** involve the active redistribution of power. A transformative approach to gender equality for businesses means ensuring decent work, including living wages, and upholding rights to freedom of association and to engage in collective bargaining. It requires creating safe and violence-free working environments, and implementing business models and practices that don't drive informality. Lastly, it recognizes the critical role companies can play in wider societies, which starts with paying their fair share of tax in the countries in which they do business.

With this call to action, we believe companies can accelerate gender justice by changing how they procure goods and services, contributing to much-needed positive outcomes for women workers around the world.

### 7.2 Recommendations

This briefing has focused on Pillar 3 of Oxfam's Valuing Women's Work framework for business on gender equality and decent work.<sup>207</sup> This includes four related recommendations for businesses:

1. Redress informal and precarious work;
2. Ensure safe working conditions and tackle sexual and gender-based violence (SGBV);
3. Pay living wages throughout the value chain and close any gender pay gaps; and
4. Pay their fair share of tax, which can be invested in public services, infrastructure and social protection.



In order to put these into action, businesses must (see **Figure 7**):

**Figure 7. Call to Action**



The recommendations below are not an exhaustive list and build on the foundation laid out in the first *Valuing Women’s Work* briefing.<sup>208</sup>

### Recognize

- The consequences of colonial legacies of corporate human rights abuses and their presence in modern-day value chains and business practices.
- The rights of workers, especially women, to form and join trade unions/workers’ groups and to engage in freedom of association and collective bargaining over wages and terms of work.
- The connection between business and purchasing practices and decent work for all workers, especially women workers, across and in value chains.



### Commit and take action

- To fairly share decision-making power with suppliers in the Global South – and actively embed racial and gender justice in policy and practice.
- To put in place a gender equality strategy, with a focus on decent work, applicable throughout the value chain, with clear targets and senior leadership accountability.
- To undertake and integrate regular gender-responsive human rights and environmental due diligence and monitoring in business practices and models.
- To prevent, mitigate and remediate adverse human rights impacts on women workers, including through robust human rights impact assessments.
- To provide the financial and technical resources and knowledge needed to incentivise suppliers to fulfill human rights, including living wages, and preventing and redressing SGBV.



- To pay a fair price for goods in value chains that ensures a living wage for all workers – and closes any gender pay gaps.
- To fairly and responsibly maintain business and value chain transparency, including, on operations, purchasing practices, human rights and environmental due diligence assessments, monitoring practices and remediation.
- To adopt transparent and responsible tax practices, including voluntary country-by-country reporting and the disclosure of beneficial ownership information.
- To refrain from engaging in tax avoidance and evasion, including, using tax havens to artificially allocate profits and minimise their tax contributions in countries where they create real value.
- To refrain from aggressively lobbying governments to condition trade investments to tax incentives allocations, or other tax policy reforms that will make tax systems more regressive.

### Review and change

- Purchasing practices that place downward pressure on women’s wages and working conditions.
- Relationships with suppliers by ensuring stable and long-term business commitments, including, through written buying contracts.
- Pricing negotiations via transparent and real production cost analysis to drive wages up.
- Payment practices, including ensuring timely payments and compensation for losses and changes in orders
- Risk- and cost-sharing mechanisms, including those associated with changes in orders and specifications, climate risks, market shocks and pandemics.
- Forecasting systems, to ensure accurate and timely orders of goods to suppliers.
- Information sharing to ensure that workers understand their contractual terms and conditions as well as information about their rights.



### Remedy

- Women survivors of SGBV, including by putting in place multiple routes to accessible, appropriate, survivor-centred grievance mechanisms; and work with women’s rights organizations and civil society groups to develop and implement them.



### Advocate

- For the ratification of ILO Convention 190 [see **Box 5**, p.18] in more countries.
- For the reform of global tax rules and standards, including, financial transparency, through the establishment of a UN tax convention on international tax cooperation.



# Endnotes

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