UN Virtual Workshop on Taxation and Gender
14 November 2023 from 8 a.m. to 11:30 a.m.
(New York time)

Concept note

I. Background

Gender equality is a powerful lever for sustainable development. The 2015 Outcome Document of the Addis Ababa Action Agenda of the Third International Conference on Financing for Development[1] recognizes that empowering women and girls and fulfilling their human rights are key to achieving sustainable and equitable economic growth and development.

Since 1995, when the Beijing Declaration and Platform for Action at the Fourth World Conference on Women were adopted, interest has increased about how tax policy impacts gender, particularly how it affects women's lives in terms of access to property, income, and public services, as well as how they shape gendered social expectations and stereotypes. This topic has become particularly relevant following the adoption by UN Member States of the 2030 Agenda for Sustainable Development and the Sustainable Development Goals (SDGs). SDG 5 aims at ending all forms of discrimination against women and girls and adopting and strengthening policies that promote gender equality and empower women and girls. Among other things, it aims at promoting laws and policies, including fiscal policies, leading to equal opportunities for women and their inclusion and participation at all levels of decision-making (SDGs 8, 16 and 17).[2]

Taxation and gender equality are emerging topics in the policy debate on public finance and financing for sustainable development. Studies on gender and taxation, notably with reference to developing countries, have gained prominence, and have helped policymakers and practitioners to better understand the impact of tax policies/strategies and the tax structure on women and men.

Fiscal policies and tax systems can be designed and continuously improved to encourage gender equality. However, as seen in relevant research, tax systems and fiscal policies often contain explicit and implicit gender biases that further expand the gender gap.

Although rare, compared with implicit biases, explicit biases are specific tax rules that provide differentiated treatment for men and women, and can for instance, be found in some cases in the responsibility of filing taxes and on whom the taxes are assessed.[3] Implicit biases are generally observed in respect of consumption, trade and corporate taxes. They may arise due to differential impacts on women and men in terms of nature and level of income,

[1] Financing for Sustainable Development (un.org).

[2] United Nations, ECOSOC (2019). Follow-up note on the role of taxation and domestic resource mobilization in achieving the Sustainable Development Goals. E/C.18/2019/2, February.

[3] Coelho, Maria, Aieshwarya Davis, Alexander Klemm, and Carolina Osorio Buitron, 2022, "Gendered Taxes: The Interaction of Tax Policy with Gender Equality," IMF Working Paper No. 22/26.

consumption decisions, and ownership of property and wealth, among others.[4]

Gaps in data availability due to a lack of demand for gender data, coordination across sectors, standardization, and data capacity, especially in developing countries, pose challenges to data disaggregation that could inform policymakers about possible implicit biases and how to address them.[5]

There have been increased calls on countries to assess the impact of their fiscal policies, including tax systems (especially as regards taxation and expenditure), on gender equality. In a survey conducted by the OECD in 2021 covering 43 countries[6], for example, 25 countries (58%) expressed that they had not undertaken analysis to identify and/or assess implicit biases in their systems. According to the study, the rationale underlying the small number of countries that assessed implicit biases might be that only 23 of the survey countries consider them as a risk in their tax systems, and only 19 countries consider aspects of implicit biases in their tax policy design and there is a lack of guidance on how to assess implicit bias in policy design.[7]

Research suggests that removing biases in tax systems would make them more equitable, and equitable taxation would contribute to well-distributed economic growth through increased labor participation and entrepreneurship by females.[8]

Promoting effective and efficient tax systems may contribute to reducing the gender gap. Some measures may include incorporating methodologies and guidelines for the analysis of gender biases and collecting taxpayer information in a way that allows disaggregation of data to facilitate the analysis of the impact of tax systems on gender and help develop systems where revenues are collected in a progressive manner.

The Gender Group of the [Inter-Agency Task Force on Financing for Sustainable Development (IATF)]() has convened United Nations organizations and specialized agencies to integrate gender data and analysis in the Financing for Sustainable Development Report (FSDR). The report has presented analysis on gender and fiscal policy since 2016. More recently, IATF and Member States have recognized the need to analyze gender responsive taxation and to produce a more streamlined assessment in the FSDR proposing actionable recommendations, such as an analysis of the fiscal system in its entirety, including implicit biases, and the aggregate impact of tax systems on women and men.

Encouraging gender-responsive tax policy is an increasingly significant component of the United Nations Committee of Experts on International Tax Matters (a subsidiary body of the UN Economic and Social Council) work within its broader perspective and focus on tax and

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[4] United Nations, Inter-agency Task Force on Financing for Development, Financing for Sustainable Development Report 2022. (New York: United Nations, 2022), available at: https://developmentfinance.un.org/fsdr2022

[5] The United Nations Statistics Division and the Inter-Agency and Expert Group on Gender Statistics under the Global Gender Statistics Programme are developing methodological guidelines for the production and use of gender statistics, in support of progress towards gender equality and monitoring of the SDGs - see United Nations Secretary-General, *Report on Gender Statistics 2022* (E/CN.3/2022/12).

[6] OECD (2022), *Tax Policy and Gender Equality: A Stocktake of Country Approaches*, OECD Publishing, Paris, https://doi.org/10.1787/b8177aea-en [The survey comprised 30 developed countries, 11 developing countries, and 2 economies in transition].

[7] Ibid, pp. 23.

[8] Caren Grown, Ceren Ozer and Chiara Bronchi, 2022. “Gender differences in taxation: Why do they matter?” World Bank Blog, available from: https://blogs.worldbank.org/developmenttalk/gender-differences-taxation-why-do-they-matter

SDGs across its various workstreams. Furthermore, DESA as Secretariat of the Tax Committee, also supports gender mainstreaming in its capacity development work, actively encouraging the participation of women in tax policy development.

II. Objectives and organization of the workshop

To further support developing countries in strengthening their capacities in tax and domestic resource mobilization, the Financing for Sustainable Development Office of UNDESA is organizing a **Virtual Workshop on Taxation and Gender.**

The event will discuss the role of tax-related measures in promoting gender equality across social, economic, political and other dimensions for sustainable development. It will target government officials from the Ministries of Finance, National Tax Administrations, National Statistics Offices and other relevant government agencies in developing countries involved in fiscal policy matters.

The workshop is designed to:

- Explore elements of taxation and gender equality that have advanced in developing and developed countries, and those that have received limited attention to date.
- Provide an insight into the linkage between taxation and SDG 5 (gender equality) and the impact on domestic resource mobilization.
- Highlight the different impacts of taxes (e.g., direct and indirect) on women and men, as well as the explicit and implicit biases and their impact particularly on the participation of women in economic and other activities. In this regard, discussions will include a highlight of the main changes in the composition of tax systems in the past decades and their impact on gender, and existing tools necessary to conduct a holistic analysis of tax systems that will provide a better understanding of the overall impact of tax policy, including how to identify implicit and explicit gender biases.
- Build awareness of the different views and perspectives needed to advise policymakers on the role of tax policies and systems in reducing the gender gap and promoting gender equality.
- Share experiences, challenges, and opportunities concerning gender-responsive tax measures and how they would contribute to tackling their specific tax-related gender issues and achieving revenue collection goals.
- Achieve the above objectives with a particular emphasis on simple and easy-to-administer solutions for developing countries.

The Workshop will be delivered **virtually** in English on **14 November**, from 8:00 a.m. to 11:30 a.m., New York time.