WOMEN AND GENDER
Important elements of TAX JUSTICE WORK

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Fiscal policies of governments mainly involve revenues and expenditures. JSAPMDD considers these two areas of fiscal policy important for obvious reasons—we need to examine whether governments equitably source funds and whether public spending is in keeping with people’s needs. However, though significant work has gone into holding governments to account for their expenditures, there is still much ground to cover in taking governments to task and holding them accountable for the revenue-sourcing aspect of their fiscal policies, specifically taxation.

In many developing Asian countries, tax policies often cause a heavier tax burden to fall on ordinary wage earners and consumers as compared to elites and corporations. Yet they are also the least served in terms of essential social services which are commonly inadequate and increasingly subjected to privatization in many developing countries. Thus, at both points of collecting and spending the public revenues earned from taxation, there are prevailing conditions of inequality and inequity.

Much less studied are the gender dimensions of this inequitable situation. Often, tax is an issue that is not easily linked to the economic disempowerment and impoverishment especially of grassroots women. Yet, it is important to also examine tax issues as gender justice issues. Women in South countries are generally economically insecure due to differences in socio-cultural status, education and employment opportunities, access to and control over resources such as land, and other factors. How are they affected by inequitable tax policies? And how can we work at making gender justice a key element of tax justice?

These and other questions are tackled in this issue brief on gender equality and tax justice. For purposes of this brief, we focus on tax revenues (rather than non-tax revenues) as the main and most important source of public revenues and their gender dimensions. It is hoped that this material will be a useful reference in our tax justice advocacy and campaigning efforts, and capacitate women in engaging the gender dimensions of tax issues as part of their struggles for economic empowerment.

What’s gender got to do with tax?

Current capitalist society orders peoples’ lives in ways that are economically, politically and socio-culturally inequitable and unequal. There are inequities and inequalities based, among others, on intersecting factors of class, race or ethnicity, physical ability, geographic location (e.g., urban and rural), and gender. Because of these factors, lived experiences differ from one group of people to another and from person to person.

Gender in particular is a dimension that impacts on how men and women carry out their lives and are viewed and treated in society. In this primer, we understand gender as:

> the social attributes and opportunities associated with being male and female, the relationships between women and men and girls and boys, and the relations between women and between men. These attributes, opportunities and relationships are socially constructed and learned through the socialization processes. They are context/time specific and changeable. Gender determines what is expected, allowed and valued in a woman or a man in a given context. In most societies there are differences and inequalities between women and men in decision making opportunities, responsibilities assigned, activities undertaken, and access to and control over resources. (UN Office for the Coordination of Humanitarian Affairs Gender Toolkit).

Gender is thus a critical factor in examining how women and men, who are differently situated in society by class, race, gender and other such “stratifiers”, are affected by tax laws, policies and collection processes. These factors intersect and interact and give rise to power relations that privilege certain groups, such as the way men are generally more advantaged than women from the household to society in almost all countries today. As such, gender cannot be examined separately from the other factors and “[w]hen analyzing the distributional impact of tax systems, it is therefore important to go beyond
a mere focus on women as a distinct group in relation to men as a distinct group and to incorporate all relevant social stratifiers” (International Development Research Center).

As a strategic goal, Gender Equality in relation to tax justice means that there are equal rights, responsibilities and opportunities of women and men in relation to tax collection and revenue spending. It should be noted that equality does not mean same treatment, but rather that tax policies take into consideration the interests, needs and priorities of women and men and that these should be not be crafted on the basis of assumptions about women and men’s roles and responsibilities in society. Gender equality is a human right, enshrined in many international treaties and declarations signed by states the world over.

However, we know that gender equality cannot be achieved overnight; many of the gender-based discriminations in society including tax law and its institutions are deeply embedded in socio-cultural norms and practices. In order to realize gender equality in taxation, efforts must begin today to ensure that there is Gender Equity in tax policies. By gender equity, we refer to fair and just treatment in domestic resources mobilization of women and men that would result in equal enjoyment of outcomes and results. It is about keeping in mind past and continuing biases that disadvantage one group over another. Gender equity may involve the use of temporary special measures to compensate for historical or systemic/structural bias that will take a longer time to transform.

One example are VAT exemptions for basic commodities that women tend to purchase for the needs of the whole household. This is a type of gender differential treatment that addresses the discriminatory way that VAT can be more burdensome for women than men because of social expectations that primarily assign them to taking care of the day-to-day needs of families and households.

**Gender and tax issues in Asia**

Poverty levels in Asia are generally recognized to have improved in recent years from the 1.59 billion reported in 1981. However, the magnitude of people in Asia and the Pacific living below the widely accepted standard of US$1.25/day – more than 700 million people according to the Asian Development Bank (ADB) – remains unacceptably high. Based on ADB’s own studies on multidimensional poverty, the figure would even be higher. Using an updated $1.51/day poverty line combined with food insecurity and increasing vulnerabilities, the number of people in the region living in extreme poverty would reach a staggering 1.75 billion (Asian Development Bank, 2014). Moreover, UNESCAP estimated that “a further 40 per cent of the region’s population, some 933 million people – although not classified as the “poorest of the poor” – are in similarly dire straits, earning less than two dollars a day” (D’Almeida, 2015).

Even with gender equality laws in place, women’s disproportionate share of poverty and income inequality remains a common feature worldwide, even in developed countries, and the gender-based explanations behind the persistence of this phenomenon are recognized and well-established. Economic insecurity is part of a cycle of disadvantage for women, often caused by discrimination in employment and education. Poverty magnifies this disadvantage by leading to poor health outcomes, limited decision-making power and few opportunities for women to pull themselves out of poverty.

Several gender gaps – in wages, employment, education and training opportunities, in finding adequately-paid employment work, in sufficient and affordable primary and reproductive health care, access to and control over land and other resources, meaningful and grassroots participation in decision and policy-making – attest to stark inequalities in men and women’s positions in society.

Linking Asian women’s conditions to tax and gender justice issues, we focus on four generalizations on how women and
men differ in their economic life and participation in formal and non-formal economic activities (Grown and Valodia, p. 4):

<table>
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<tr>
<th>Gender differences in paid employment</th>
<th>Gender differences in consumption expenditure</th>
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<tr>
<td>Women’s unpaid care labor or social reproduction</td>
<td>Gender differences in property rights and asset ownership</td>
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It is important to take note that these are interrelated and interacting occurrences which may manifest in all or some of women’s day to day experiences, and in all or some households. Hence, a gender analysis of tax policies will have to take all these into consideration, including examining how households in the same economic level can also be inequitable because of differences in the abovementioned factors.

**Gender differences in paid work: wage and participation gaps**

Gaps and insecurities in formal economic activity that disadvantage women as shown earlier – from participation to income to employment opportunities – mean that a gender-blind application of the same tax rates to men and women will result in inequitable outcomes.

Individual PIT filing systems are said to be more advantageous to women because household earners are taxed separately on their own income alone. This may be “a step towards gender equality in employment, since it favours a household with two earners over a single-earner household with the same income. Separate taxation also improves women’s bargaining power within their households; as women usually earn less than their husbands, wives will generally gain from being taxed at an individual, rather than a joint, rate” (Valodia and Grown citing Himmelweit). Nonetheless, uniform income tax rates will be more heavily felt as a significant revenue loss by ordinary working women who are usually lower in the pay scale despite doing identical work with men as well as work of equal value.

In countries using joint filing systems where dual earners are taxed as a unit on total income earned, women who are usually considered as earners secondary to their supposedly male-breadwinner spouses, end up bearing a heavier burden because they are taxed at a higher marginal rate. In relation to the steering function of tax, joint filing discourages or disincentivizes women’s exercise of their right to [waged] work; conversely, encourages them to stay at home [usually after childbirth] and save on child care costs by doing this work themselves.

In Asia and throughout the world, it is well recognized that employment and wage gaps persist in favor of men despite efforts at mainstreaming gender equality. Although Labor Force Participation (LFP) rates for Asian women are generally higher than before, their paid employment still lags significantly behind men. Increasingly higher women’s LFP must also be considered in light of wage gaps that make women’s lowly paid labor more attractive to business firms.

“In 2010, women’s labour force participation rates remain below 30 per cent in Northern Africa and Western Asia; below 40 per cent in Southern Asia; and below 50 per cent in the Caribbean and Central America. The gap between participation rates of women and men has narrowed slightly in the last 20 years but remains considerable” (United Nations)
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<table>
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<tr>
<th>Labor Force Participation Rate, by Sex</th>
<th>Both sexes % 15 years and older</th>
<th>Male %15 years and older</th>
<th>Female %15 years and older</th>
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<td>Bangladesh</td>
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<td>Nepal</td>
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<td>India</td>
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<td>Malaysia</td>
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<td>Indonesia</td>
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<tr>
<td>Thailand</td>
<td>72</td>
<td>72</td>
<td>81</td>
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*Source: International Labour Organization, Key Indicators of the Labour Market database 2015*

Even with employment opportunities opening up for women, the pay gap or wage gap privileging male workers persists across many countries. A study by the International Trade Union Confederation (ITUC) of women’s wages in 43 countries reported that on average, women are paid 18 percent lower than male counterparts. According to ITUC General Secretary Sharan Burrow: “The pay gap remains frozen in time almost everywhere. Asia is the continent with the greatest wage differential between men and women with no progress made to close the gap for over a decade” (International Trade Union Confederation).

Although inadequate information does not allow for comparisons across countries, it is well known from women’s experiences that those who are able to secure the relative comfort of wage and salaried employment are often not receiving the same remuneration as their male counterparts. ILO 2009 data points to “...strong national evidence that wage gaps persist. Throughout most regions and many occupations, women are paid less money than men for the same job. In a majority of countries, women’s wages represent between 70 and 90 per cent of men’s wages, with even lower ratios in some Asian and Latin American countries” (UNESCAP, 2011). Wage differentials intersect with other social, economic and cultural factors in the wider context to deepen disadvantages for women and also girls. These are not likely to gain priority attention in the current period from policy makers.

Another difference between men and women paid work is the concentration of the latter in informal to semi-formal labor. Capitalism has always been able to constitute its labor supply and demand, depending on the context; in the current period of crisis, we see the proliferation of labor contractualization such as home-based piece work (labor flexibilization) and other semi-formal work arrangements that draw in many women who must also attend to social reproduction labor at the same. “In developing Asia, women made up the “buffer workforce” – both within labour markets and as flexible and expanded workers, concentrated in informal jobs and within household as “secondary earners” (International Labour Organisation).

In 30 of the 41 countries for which sex-disaggregated data is available, the share of women in informal employment in non-agricultural activities outnumbered that of men (ILO, 2008). This implies that that the majority of women who are usually not in regular waged work disproportionately bear the burden of indirect taxation through regressive consumption taxes such as VAT.

Capitalists take advantage of women’s limited mobility, highly stretchable work hours, and what are considered women’s low skills levels that are remunerated accordingly. UNESCAP affirms that “[m]any working-age Asian and Pacific women are own-account or contributing family workers in ‘vulnerable employment’, meaning that their incomes are low, unstable and...
unaccompanied by social protection or regulation of working conditions (p. 71).” Among the biggest informal sectors are in India and Indonesia, “where nine out of every 10 women working outside agriculture hold informal-sector jobs, as do half or more of non-agricultural workers in parts of East Asia” (UNDP, 2010, p. 62).

What do all these imply in relation to gender and taxation? As Grown and Valodia point out: “The result of women’s employment profile – their discontinuous employment, lower relative earnings and predominance in the poorly paid forms of informal employment -- means that they are unlikely to bear a large share of the personal income or direct tax burden. However, their inferior employment status may also prevent them from accessing certain benefits afforded through the tax system to employees.” Social security benefits, for example, leave out many women, as these are tied to the earnings of the formally employed and the higher paid, most of who are men.

**Women and unpaid work: continuing to bear the heaviest care labors**

While it is important that women’s care labor is increasingly being valued for its huge contributions to the economy and society and has help advance calls for gender equity, this has not been translated into tax policy changes benefiting women. In fact, efforts have tended to condescend towards women in recognizing their value to society and led to interventions instrumentalizing their care labors for greater economic growth.

Usually absent from the analysis is showing the relationship between production and social reproduction and how capitalist economies gain from it. In such manner, unpaid work is simply reduced as a “narrow and peripheral women’s issue” (Picchio, 95).

*Housework is the production of labour as a commodity, while waged work is the exchange of labour. To be exchanged, labour must be produced; to be used in the production of other commodities, labour must be produced and exchanged. This is not a question merely of time sequences but one of functional relationships between processes. While wages are a cost of production, housework as unpaid labour is a deduction from costs...[A] well fed and well clothed high waged workers costs his employer less than a badly fed, poorly clothed slave...* (Picchio)

Capitalists benefit from the reduced costs of producing labor as a commodity through women’s unpaid social reproduction, and even gain tax benefits from exemptions on labor as one of the costs of production.

Many important gender and equity issues arise from looking at how social reproduction relates to tax justice. The following questions can be starting areas of discussion as we develop our policy advocacy on tax and gender. A few examples –

- Since household work produces something of value (e.g. a well-functioning laborer) that can be exchanged in monetary terms, or replaced for goods and services which would otherwise have to be purchased from the market, should it not be considered as income of a kind?
• What would be the implications of treating women’s household work also as income, specifically as “non-market production income”, as differentiated from taxable market income? If this redounds to a higher aggregate income for the household, will it be taxed at a higher rate?

• What equity issues are involved between different types of households with care labor/non-market production income and households that have to acquire these from the marketplace?

• How are the taxes of male workers implicated, as they benefit from such non-market production which subsequently allows them to produce labor for other commodities and exchange this for wages?

• What is the potential for the regulatory function of taxation (the social “bads” and “goods”) to be transformative of a gender division of labor that has been historically disadvantageous and discriminatory to women?

• If care labor is recognized as an input or an investment in the production of labor, how are capitalists who purchase labor implicated tax-wise?

One of the clear gains made by women’s movements is in the area of formal recognition of the work that women have historically and continue to heavily render – social reproduction or more comprehensively care labor – and its importance to the overall functioning of human societies everywhere. Women are not only income-poor but also time-poor because of the disproportionate burden of care labor or social reproduction that they bear. Many studies that have attempted to translate this to money terms have reached estimates in the billions of dollars, and yet this sphere of work that continues to be socially ascribed to women remains non-valuated. Even as it produces goods and services, it does not enter into a country’s System of National Accounts and is thus not considered part of the Gross Domestic Product.

For purposes of this discussion paper, we use the definition by Barbara Laslett and Johanna Brenner (1989), which refers to social reproduction as:

...the activities and attitudes, behaviors and emotions, responsibilities and relationships directly involved in the maintenance of life on a daily basis, and intergenerationally. Among other things, social reproduction includes how food, clothing and shelter are made available for immediate consumption, the ways in which the care and socialization of children are provided, the care of the infirm and the elderly, and the social organization of sexuality. Social reproduction can thus be seen to include various kinds of work—mental, manual, emotional—aimed at providing the historically and socially, as well as biologically defined care necessary to maintain life and to reproduce the next generation (Duggan).

Women are not only income-poor but also time-poor because of the disproportionate burden of both productive labor and care labor or social reproduction that they render. In countries such as Nepal, for example, women’s share of farm labor is well over 60 per cent (Food and Agriculture Organization of the UN, 2011). In terms of household care work, studies on replacement and opportunity costs have estimated this form of labor largely rendered by women to be in the billions of dollars, and yet this sphere of work that continues to be socially ascribed to women remains non-valuated. Even as it produces goods and services, it does not enter into a country’s System of National Accounts and is thus not considered part of the Gross Domestic Product. The figure below shows that for both developed and developing countries, women render the larger share of unpaid work, but the gender difference is greater in the latter where “women spend, on average, 4 hours and 30 minutes per day on unpaid work, day on unpaid work, and men 1 hour and 20 minutes (UN Department of Economic and Social Affairs, 2015).
Recognition of women’s care labor has moved into mainstream language of UN bodies and other major multilateral bodies, and some North governments. UNDP studies, for example, have arrived at billion-dollar estimates of the economic value of women’s unpaid work. The UN Research Institute for Social Development made a study on six countries (South Africa, Tanzania, Argentina, Nicaragua, India and the Republic of Korea) and found out, among others, that women’s unpaid work, were it given a monetary value, would fall between an estimated 10 - 39% of GDP (Swedish International Development Agency). An OECD study also shows that by “...reducing the household time burdens on women could increase agricultural labour productivity by 15% and capital productivity by as much as 44% in some countries.”

Another OECD study reported that "[c]ountries with the largest gender gap in unpaid work are also those countries where men devote relatively little time to unpaid work. Men’s unpaid working time averages less than 1 hour per day in the three Asian countries Korea, India and Japan, 1.5 hours in China and South Africa, nearly 2 hours in Turkey and the four Latin countries (Italy, Mexico, Portugal and Spain), and 2.5 hours in the rest of the countries shown here” (Miranda).

Gender differences in asset and property ownership: Women’s widespread landlessness

The likelihood of women owning less land than men, or having land of poorer quality than men, and of having businesses of their own remains a common and historical occurrence in many regions of the developing world. This may be slowly changing in some countries due to different push and pull factors (e.g., demand for male migrant labor, war) where a growing number of women are emerging as breadwinners or heads of households.

The problem, however, is that socio-cultural norms discriminatory to women are still firmly embedded, and thus a male-breadwinner bias remains prevalent. This is manifested, for example, in gender pay gaps disadvantageous to women that endure on the basis of the gender-biased assumption that breadwinners are male and that secondary earners are female. Female-headed households do not enjoy other benefits as male spouses, including waiving tax exemptions for dependent children in some countries. In addition, because gender relations in the household continue to favor men, decision-making at the household level over the allocation of women’s income and resources continues to be shaped by the male spouse or male kin. As pointed out by Grown and Valodia:

...women have made strides in some areas of property ownership, most notably in entrepreneurship and business development. Yet tax systems may not recognize female business ownership even when it exists. Stotsky (1997) found that family business income is attributed in many countries (e.g., Tanzania) to the husband regardless of the spouse’s role in the business and that in some countries, limitations are placed on the allocation of income from a family business to an unpaid family member because when the spouses are taxed separately, shifting the income to the spouse who pays tax at a lower marginal tax rate is one form of tax avoidance. (p. 6)

Women represent approximately two-thirds of the poor in Asia according to UN Women. They generally have no control over key assets such as houses and land, and are constrained or without decision-making rights on the use of such assets, including income and other financial resources. Women in countries such as Afghanistan, Bangladesh, Fiji, India, Islamic Republic of Iran, Mongolia, Papua New Guinea and Sri Lanka have hardly any access to land. Those who do own land in Asia and the Pacific, whether women or men, make do with small farms of one to two hectares or less or land of lower quality. The UN Department of Economic and Social Affairs (UNDESA) reports that based on the limited data of a few countries, it found “substantial gender inequality” on land ownership.

Asia has one of the highest proportions of women in agriculture, reaching up to 50 per cent. In some countries, female share of the agricultural labour force has been reported as dramatically rising; while Indian women’s share has remained relatively steady at about 30 per cent, in Pakistan this has almost tripled since 1980, to 30 per cent, while in Bangladesh this has exceeded 50 per cent (Food and Agriculture Organization of the UN, 2011).

Agriculture is also where some of the clearest indicators of women’s disadvantaged economic positions relative to men can be seen – in the widespread condition of landlessness and unpaid work (both for productive labor as family workers and for household carework). Women in countries such as Afghanistan, Bangladesh, Fiji, India, Islamic Republic of Iran, Mongolia, Papua New Guinea and Sri Lanka have hardly any access to land. As FAO reports: "...[T]his is one generalization about women in agriculture that holds true across countries and contexts: compared with their male
counterparts, female farmers in all regions control less land and livestock, make far less use of improved seed varieties and purchased inputs such as fertilizers, are much less likely to use credit or insurance, have lower education levels and are less likely to have access to extension services.” Those who do own land in Asia and the Pacific, whether women or men, have been known make do with small farms of one to two hectares or less or land of lower quality. (Ibid.)

Landlessness further edges women out from accessing other resources such as facilities for credit, farm inputs and farming implements. While some of these may be of doubtful benefit over the long term (e.g., microcredit), it is the absence of financial options that robs women of alternatives especially in times of conflict, domestic violence, divorce, disasters and illness. This increases women’s economic dependency on husbands, fathers and other male kin, which in turn erodes their decision-making over various aspects of their lives.

**Gender differences in consumption expenditure: the gendered effects of indirect taxes**

Tax competition – the race-to-the-bottom for the lowest tax rates – persists more strongly than ever, even with studies showing that other factors are more critical in attracting investments. To recover revenues lost from falling trade tariffs and corporates income taxes, in addition to generous fiscal incentives, governments often resort to increasing consumption taxes such as Value Added Taxes (VAT) or Goods and Services Taxes (GST).

![VAT rates in selected Asian countries](image)

VAT is widely regarded as a regressive tax because as a uniform rate applied to everyone, it has the effect of imposing a greater burden on the poor than the rich. Since there are more poor people than rich people, Asia’s increasing reliance on this form of tax also signifies that revenues are steadily being sourced from low to middle income groups rather than the more affluent in society.

Consumption taxes further adversely affect women disproportionately. Although all people consume goods and services, and therefore subjected to VAT, there are gender differences in how households allocate their resources for consumption expenditures. Studies show that women tend to spend, save and make allocations that would benefit the whole family or household rather than their individual needs. One research on gender and tax issues in several countries found, for one, that Indian women bore the heavier burden of indirect taxes on food. It also learned through simulations that increasing VAT rates led to adverse impacts for poor, female-headed households (Robino).
Another gendered inference can be drawn from women’s low LFP rates relative to men and the growing share of regressive indirect taxes such as VAT in raising tax revenues. Since more women are unemployed than men, a greater proportion of tax revenues is sourced from women through indirect consumption taxes. Moreover, the lower share of direct taxes in total tax revenues discriminates against women who generally earn less than their male counterparts.

**Explicit gender biases**

The foregoing sections highlight “implicit bias” in tax policies which, though indirectly affecting poor women and girls, nonetheless result in a disproportionate burden and deepens their disadvantaged positions in society. They reveal the ways society perceives and makes value judgments about social and economic standing and behavior.

However, explicit gender biases remain even with almost all UN member-countries signing on to or ratifying the CEDAW. Explicit bias in law and policy are clear distinctions in the treatment of men and women made on the basis of gender stereotypes. The Philippines Personal Income Tax form is one example. (See inset below)

**A Case of Explicit Bias: the Philippines**

Republic Act 010-08 provides that in claiming the additional exemptions for dependents, the husband is given priority to wit:

“xxx xxx xxx The husband shall be the proper claimant of the additional exemption for qualified dependent children unless he explicitly waives his right in favor of his wife in the Application for Registration (BIR Form No. 10902) or in the Certificate of Exemption and of the Employer’s and Employee’s Information (BIR Form No. 2305),….. whichever is applicable. Provided, however, that where the spouse of the employee is unemployed or is a non-resident citizen deriving income from foreign sources, the employed spouse within the Philippines shall be automatically entitled to claim the additional exemptions for children. xxx xxx xxx”

Tax Reform Act of 1997 (Republic Act 8424 Section 35) (A):

“In the case of married individuals where only one of the spouses is deriving gross income, only such spouse shall be allowed the personal exemption.“

- Why is the husband named as the “proper claimant”, as a result of which the wife has to ask his approval (c/o waiver) to claim exemptions for dependents?
- Who is implicitly recognized as de facto head of household/breadwinner?
- What is assumed as the role/s of the wife in a household?
- Why is the non-earning, stay-at-home spouse not considered a dependent and therefore cannot claim an exemption? (context that more women are stay-at-home spouses)

The law above is a clear example of explicit bias because it makes a distinction in the treatment of women and men that redounds to possible discriminations against women. Filipino women have raised the difficulties of obtaining waivers from estranged spouses and often end up unable to claim tax exemptions on their dependents.
Gender and Tax Justice

All Asian countries are signatories or states parties to the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW). Also called the Women’s Convention, it promotes a Substantive Equality Approach which is defined as:

Equality of opportunity in terms and access to the resources of a country, to be secured by a framework of laws and policies, and supported by institutions and mechanisms for their operation.

Equality of results upon access and opportunity, toward achieving real change for women. State parties to CEDAW have a responsibility to ensure the practical realisation of rights, and are thus obliged to show results.

While taxation is not explicit in the Convention, several articles highlight equity in relation to prevailing conditions discriminatory and disadvantageous to women. Article 1, for example, clearly states that being married cannot be used as a basis for any distinction, exclusion or restrictions. General Recommendation 21 of the CEDAW elaborates that families be founded on ‘principles of equity, justice and individual fulfilment for each member’. This means that women are citizens in their own right, autonomous and therefore not to be dismissed, as tax policies in many countries commonly do, as the dependents of men. Article 5 is also worth noting because it ‘requires State parties to modify social and cultural patterns of men and women to eliminate practices based on the idea of sex role stereotyping or the inferiority or superiority of either of the sexes’ (Grown and Valodia citing the Inter-Parliamentary Union 2003). Thus, since tax measures are also justified as ways of changing behavior (as in the case of excise taxes on cigarettes and alcohol) one could also develop tax mechanisms and use tax regimes as one of the means towards resisting and transforming gender stereotypical roles.

Gender Justice

- Fair treatment of women and men, where fairness is evaluated on the basis of substantive outcomes and not on the basis of a notion of formal equality that uses an implied ‘sameness’ standard. This means that in some cases, different treatment may be what is needed for a just outcome (Gouws 1999; McEwan 2001).

- Fairness should be at the level of interpersonal relations and at the level of institutions that mediate these relations and offer redress for wrongs (WLSA Zambia 2001:7).

- Acknowledgement that given a long history of gender hierarchy that has disadvantaged women, gender justice inevitably implies realigning the scales in women’s favour (Tamale 2002).

- Questioning the arbitrariness in assigning gender expectations, responsibilities and roles.
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**Tax Justice**

Taxes and taxation involve people’s resources. Citizens should be concerned about this issue and the questions of who should be taxed, how taxation should be done, and how revenues from taxes should be spent.

- The state’s right to tax goes hand in hand with its obligations to respect, protect and fulfill its citizens’ rights, promote equity and justice, provide for essential services and, be transparent and democratic in revenue sourcing and expenditures.

- Taxes should promote equity and redistributive justice. Thus, it is fundamental that it be designed and implemented in an equitable and just manner.

- Regressive taxes policies are those which do not account for differences in economic capacities and involve a comparatively heavier burden on low income classes and sectors. Taxation should not be an additional burden to those who do not earn enough or those who earn just enough to meet their basic needs and live a decent and humane life.

- Taxation is a means to raise revenues for the state to fulfill its obligations. Its ability to meet these obligations is affected by its capacity to raise revenues. It is vital that the state effectively and efficiently enforce tax policies that are just and progressive together with other programs and policies that strengthen the domestic economy. Governments must move away from reliance on borrowings and depending on aid.

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**Fiscal and Tax Justice—Our Perspectives and Demands**

Asia remains a region with the highest number of people who live on less than US$2 a day. As growth rates rise to the benefit of a handful of elites and corporations, inequality has increased faster than other regions and resulted in in deeper impoverishment for our peoples. People go without the most basic services as governments, claiming a lack of revenues and prioritization of other concerns such as debt payments, hand over public service provision to profit-driven private firms.

Fiscal instruments—revenues and expenditures—can enable the enjoyment of economic, social and cultural rights as part of gender-just, equitable, sustainable development agenda. They must work to effectively address health, education, livelihoods, disaster response and long-term resilience, energy access and other critical needs of our peoples.

- The state’s authority to tax, in particular, is a public trust that rests on fulfilling these obligations.

- Tax revenues come from people’s money and it is only just that these funds, with which the state is entrusted to collect, are used to their utmost benefit. The state is duty-bound to exercise its taxation powers hand-in-hand with meeting its mandate of ensuring that the interests of the majority of its citizens are promoted and safeguarded.

- Constraints on the ability of the state to raise resources from tax revenues affect its ability to meet these obligations to its citizens. Thus, it is vital that the state effectively and efficiently enforce tax policies that are just and progressive, together with other programs and policies that strengthen the domestic economy and the country’s internal capacity to provide for its own finance needs.

- People-centered and gender-aware tax policies are a vital cornerstone of a post-2015 sustainable development agenda. They can significantly contribute towards changing unequal gender relations that disadvantage women, reducing income inequality, encouraging healthy lifestyles, dismantling monopoly control over land and natural resources, redistributing wealth, regulating financial speculation, and protecting the environment against large-scale exploitation, among others. They can enable governments to move away from dependence or reliance on borrowing and aid flows.
We are committed to working for —

- Just and progressive reforms of tax policies and administration that ensure states exercise their authority to tax as an instrument to bring about the enjoyment of human rights, gender equality and social justice.

- Strong enforcement and accountability mechanisms that can put an end to the use and abuse of tax policies by corrupt individuals and transnational corporations to amass private wealth and profit.

- The sovereign right of peoples to reform their tax systems and institute policies in support of sustainable development goals, free from tax-related impositions of international financial institutions.

- Transparent and participatory budget processes that should be integral in progressive tax policies, and a spending policy aimed at attaining social and environmental justice, delivering essential public services and on the whole, supporting the realization of sustainable development agenda.

- Compliance of states with their extra-territorial human rights obligations, particularly through mechanisms of international cooperation and information to promote and defend the right of peoples to utilize public revenues primarily for their interests and their development.
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