RELATING CONDITIONS OF WOMEN IN ASIA TO ISSUES OF DEBT, ESSENTIAL SERVICES, AND CLIMATE CHANGE

A Preliminary Discussion Paper

Jubilee South Asia Pacific Movement on Debt and Development
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Background

This discussion paper has been prepared as an initial resource material to support JSAPMDD efforts in developing a campaign in the region on Women and Gender. It gives an overview of women’s conditions in various countries in Asia and some parts of the Pacific, largely using latest data from the United Nations Economic and Social Affairs Commission (UNESCAP). In the subsections, it frames these issues and conditions from a political economic, human rights and feminist perspective, and in relation to focus of JSAPMDD’s 2012-2014 programs, namely: 1) Global Finance and Public Finance; 2) Rights to Essential Services and Natural Resources; and 3) Ecological Debt, Environmental Justice, Climate Change.

The discussion paper may be used in its entirety or by subsections, which were written as stand-alone briefing papers on debt and the international financial institutions, climate change and finance, and essential services and natural resources.

This is a work in progress and will be updated from time to time as we monitor and address developments in national, regional and global contexts. These include utilizing mainstream sources, but much more significant are the lived experiences of the women in our constituencies, organizations and movements. It is important to surface the intersections of gender, economic status, race/caste and other socio-economic stratifiers, the discriminatory impacts of which may remain hidden in aggregates or trivialized by gender-blind assumptions.

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Reports of improvements of living standards in Asia are all but overwhelmed by the sheer volume of people who continue to live in poverty. Asia’s poor has reportedly declined from around 1.6 billion in 1990 to 0.9 billion in 2008, while the total population grew by approximately 0.8 billion people. However, notwithstanding this reduction in poverty incidence, the number of people living in poverty remained unacceptably high, at 945 million. It is estimated that women comprise roughly half of this figure (UNESCAP, 2011).

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 explanations behind the persistence of this phenomenon are recognized and well-established.

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.

Poverty impacts women and men differently and a number of factors, such as biased macroeconomic and institutional structures, discriminatory laws and customs, and societal attitudes make it more likely that women will fall into and remain in poverty than men. Women are particularly vulnerable to exploitation, discrimination and violence, thereby exacerbating their experiences of hardship in many different areas of their lives and presenting them with multiple obstacles to escaping poverty. Poverty denies women opportunities and the ability to live healthy, long, productive lives; to participate in decision making; to enjoy basic rights and freedoms such as access to clean drinking water and sanitation; or even to receive adequate respect and dignity in societies, given their usually lower status than men (UNESCAP, 2011, p. 63).
Women in Paid Work

The most damaging and adverse impacts of the global economic crises are likely to be on women in the Asia Pacific region because the highest ratios of women of working age are concentrated here. According to ILO estimates, women comprise 38.7 percent or around 730 million, of the Asia Pacific’s total workforce estimated at 1.9 billion (UNESCAP, 2011).

Increased labor force participation of women is often cited as one of the gains of women’s struggles to realize the right to work, but the gaps persist and remain significant in certain countries. In Asia and the Pacific, women’s labor force participation as a share of male economic participation did not budge for 10 years from 1991-2000, staying constant at 65 percent. Among sub-regions, North and Central Asia led with a high of 93 percent average participation as compared to South and South-West Asia’s 45 percent. Some countries had female labor force participation overtaking men’s (e.g., Azerbaijan with 101 percent, the Lao People’s Democratic Republic with 102 percent and the Russian Federation with 101 percent). Gaps in adult employment-to-population rates between men and women have been largest in South Asia and Southeast Asia and the Pacific.

The increase in the passage of gender equality laws has not obviously succeeded in closing gender-based wage gaps. 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.

What has been growing is informal sector work, with women being the primary targets. 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).
Indeed, not only is our dependence on women’s work in agriculture high but it is growing. Men in much greater extent than women have been moving to non-farm jobs. In all parts of the world except Europe, over the past four decades, women workers have been rising as a proportion of the total agricultural work force—in some cases gradually, as in Asia, and in other cases substantially, as in Oceania and South America... In other words, we are seeing a move toward the feminization of agriculture (defined here as a rise in the proportion of women in the total agricultural work force, even if the absolute proportion remains half or below). Clearly, the agrarian transition—the shift of workers from agriculture to industry and services, and from rural to urban areas—that is expected with development, has been highly gendered (Agarwal, 2011, p. 7).

The gender pay gap is an example of the way patriarchy meshes with capitalism to extract more profit from labor, particularly women’s labor. “This use of patriarchal social relations becomes fundamental to the accumulation process itself, which actually requires the continuing impoverishment of certain sections for its success,” wrote Jayati Gosh. She further noted the high growth rates of Asian economies during the boom of the export processing zones, whose labor force consisted in large part of millions of low-salaried women across many countries in the region. Another track has been through contractualization or flexibilization of labor sources, an arrangement that casts a different light on women’s increased labor force participation as a way by which capitalists can extract greater extraction of surplus value from women’s labor.

In addition to gaps in employment and access to labor markets, there are also gender inequalities in sectoral employment. Women are overrepresented in the agricultural sector, a sector that has little support, whether from governments or other multilateral development institutions. UNESCAP data show 47 percent of working-age women in Asia and the Pacific engaged in the agricultural sector in 2008, compared with 38 percent of men. In addition to being drafted as part of family labor, women are also “…much more dependent on agriculture for survival than male workers, due to their lesser access to non-farm jobs” (Agarwal, 2011, p. 7). For 2008, 57 percent of all female workers worked in agriculture as compared to 49 percent for males. Some countries such as India exhibited even higher estimates, with 49 per cent of male workers and 65 per cent of female workers depending on agricultural livelihoods; among Indian rural women workers, the share was even higher, at 83 percent (Agarwal, 2011).

However, while a significant number of people continue to rely on the sector for livelihoods, agriculture’s share of GDP has been declining worldwide, especially in Asia and Africa. “This divergence between agriculture’s GDP contribution and the population it supports, in major developing regions of the world, means that many are trapped in low productivity livelihood options. And there is a gendered nature to this trap, given the feminization of agriculture,” UNDESA pointed out (Agarwal, 2011, p. 7).

Figure 5. Women Earn Less than Men, Ratio of Female-to-Male Estimated Earned Income in Asia-Pacific, 2007, US$PPP

Source of Figures 2-5: ILO

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1 Vulnerable employment
Access to Land and Land Ownership

One of the clearest indicators of women’s disadvantaged economic positions relative to men lies in their general condition of landlessness. 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. UNDESA reports that based on the limited data of a few countries, it found “substantial gender inequality” on land ownership.

Landlessness further edges women out from accessing other resources such as accessing facilities for credit, farm inputs and farming implements. While some of these may be of doubtful benefit over the long term (e.g., micro-credit), it is the absence of financial options that robs women of alternatives especially in times of conflict, domestic violence, divorce, disasters and illness. This ingrains and 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.

Women and Unpaid Work

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.

A study by the OECD of unpaid work (largely housework) among member-countries and “enhanced engagement countries” found Turkish, Mexican and Indian women spending 4.3-5 hours more daily on unpaid work than the men who were at work. It further noted that “Indian men also spend considerably more time sleeping, eating, talking to friends, watching TV and relaxing” (11). Korean, Indian and Japanese men’s unpaid working time amounted to less than one hour per day on average.

In most of South Asia, except Sri Lanka, for instance, few women own land (Agarwal 1994). In Nepal—a rare country which collected information on landownership by gender in its 2001 census—women were found to own land in only 11 per cent of all rural households and 14 per cent of landowning rural households in 2001 (Allendorf 2007). In India, although there are no comprehensive data for ownership holdings, the Agricultural Census 1995-96 shows that women held only 9.5 per cent of all operational (i.e. cultivated) land holdings (GoI 1995-96). In rural China, women constitute an estimated 70 per cent of those without access to their own land under the family land use allotment system (Li 2003: 4).

Within Asia as a whole, the gender gap is much larger in South Asia than in Southeast Asia; and within South Asia the gap is larger in the northern belt (northwest India, Bangladesh, and Pakistan) than in south India and Sri Lanka (Agarwal 1994). Underlying these regional variations are differences in laws, culture (especially post-marital residence and the ideology of female seclusion), ecology (e.g. women’s work contribution is more visible in rice farming systems), ethnic and religious diversity, political freedoms and overall development (Agarwal, 2011, pp. 11-12).
Figure 7. Women do more unpaid work than men

Female less male unpaid working time in minutes per day, for the population aged 15-64 over the period 1998-2009

Women, Education and Literacy

Net enrolment rates and gender parity in education have improved substantially over the years, with girls’ progress even overtaking boys’ in several countries in Asia and the Pacific. However, the adult literacy gaps put these gains in question. It appears that whatever improvements were made in education have not matched population growth; 527 million illiterates in 1998 only went down to 518 million 10 in 2008, making the region “home to the largest number of illiterate adults worldwide” (49).

Gender asymmetries further underscore how women are failing to stay in school or access opportunities for becoming literate later in life. UN data from 2005-2009 show that female illiterate adults far outnumbered males at 65 percent. Significantly, women’s share of illiterates 20 years ago (1985-1994) was almost the same at 64 percent.

Violence against Women, a Culture of Discrimination and Impunity

Various forms of violence against women (VAW) are known to be perpetuated widely but because of the poor quality of state documentation and reporting, added to the secrecy and stigmatization that attends these issues, statistical evidence of its incidence and prevalence are not available. It is also a phenomenon that has shown clear links with women’s economic status, as case studies in specific areas show. For instance, a study in Kerala (India) found out that “49 per cent of the property-less women reported long term physical violence by spouses relative to 18 per cent and 10 per cent of those owning land or a house respectively, and seven per cent if they owned both” (UNDP, 2010, p. 50).

A disabling factor towards ending VAW is the lack of legislation and effective enforcement. Almost all countries in Asia Pacific have signed and/or ratified the Convention on the Elimination of all forms of Violence Against Women but this has not been fully translated into domestic laws on VAW. This applies to almost half of South Asian countries and more than 60 per cent of Pacific countries. East Asia fares better with three-fourths of countries with national legislation on domestic violence but problems remain in these countries in terms of the “...lack sanctions for gender-based violence or narrowly define the circumstances under which it may take place” (UNDP, 2010, p. 31).

The persistence of VAW even in countries with domestic legislation in place and other associated laws points to ineffectual implementation and enforcement. A deeper concern is that it implicates the culture of the region where male-privileging norms and practices remain deeply rooted and continue to hold sway over many aspects of society, affecting individual lives. These practices include domestic violence, rape, sexual harassment, trafficking, prostitution of women, ‘honor’ killings and sex-selective abortions. Other discriminatory acts constraining women’s enjoyment of their human rights, such as rights to work, health, education, etc. are also broadly considered as acts of VAW.

In Nepal, in 2008, 55% of adult women were illiterate, whereas 29% of men were illiterate; women were about twice as likely as men to be illiterate in the Lao People’s Democratic Republic (2005) and Pakistan (2008). Out of the 38 countries in the region with literacy data for the 2005-2009 period, 20 are still striving to meet gender parity while 18 of them have already achieved it. Failure to address gender disparities in literacy, particularly for women who are socially and economically disadvantaged, is hindering the progress of overall adult literacy improvement (Agarwal, 2011, p. 50).
Decades under oppressive debt policies of North countries and international financial institutions led by the International Monetary Fund and the World Bank have reduced many countries in Asia to a state of recurring economic crisis, indebtedness, chronic poverty and mal-development. Many countries are still being bled dry by payments for loans that have, in truth, been paid many times over, and continue to be so burdened despite the environmental damage and displacement of communities and livelihoods caused by the projects that these loans funded. Loan conditionalities then packaged as part structural adjustment programs, continue to be pursued under so-called poverty reduction/alleviation programs, constraining the possibility for developing countries in the region to carve alternative development paths and realize long-lasting solutions to poverty and deprivation.

One of these policy conditionalities imposed on borrowing countries is the privatization of water and power/electricity. Encouraging investments from the private sector, the policy has been clearly driven by the IFIs, among them the International Finance Corporation, the World Bank, Asian Development Bank and the International Monetary Fund. From 1990 to 2002, around 30 percent of the World Bank’s 276 water supply loans in the Philippines required water privatization (Freedom from Debt Coalition, 2010). Even by their own standards of favoring the private over the public sector, such as efficiency, less corruption, availability and flexibility of resources to increase coverage, the experience of privatization in developing Asian countries has not been successful.

Within two years, tariffs began to rise to what is now more than a 900 percent increase from the original bid. Indonesia followed the Manila model and in 1998, with no public consultations conducted, privatized PAM Jaya, the public water facility of Jakarta. Suez and Thames, the European water firms that won the bids for a 25-year concession agreement, have similarly failed to deliver on commitments of increasing the number of consumers served but have continually increased their rates.

Rates have increased ten-fold in Jakarta since privatization, making the city’s water rates the most expensive in South-east Asia. The trend of rising tariffs is bound to continue because PAM Jaya has to pay charges to the private water operators; it is now heavily in debt and may have to pay USD2.04 million by the time the agreement expires in 2023 (Zamzami, 2012).

Designed by the (IFC), the 1997 privatization of the Philippines’ Metropolitan Waterworks and Sewerage System was the first large-scale water supply privatization in Asia. Two corporations owned by landed and politically influential elites with massive interests in the telecommunications, real property, media communications and electricity sectors won in the bidding and took over as the concessionaires over east and west zones of the National Capital Region. Many of their contractual commitments from expanding services to universal access by 2006 and reducing unaccounted-for/unbilled water to improving quality to comply with World Health Organization water and effluents standards by 2000, have hardly come close to fulfillment.

From a rights and social justice perspective, privatization has proven anti-poor in making services that are critical to human lives and well-being, contingent on the ability of private firms to profit from their investments and on people’s capacity to pay. It has also shown itself as anti-
women and discriminatory especially to grassroots, economically disadvantaged women whose care burdens have increased in trying to source cheaper alternatives and who often least prioritize their own rights and needs to ensure the welfare of spouses, children and other members of the household. Implicit in the privatization of social services is the assumption that people will make do with what they can afford when public subsidies are withdrawn; “making do” has often meant treating women’s time and work as infinitely stretchable and always free.

The lack of options over a resource as essential as water leads poor households to spread limited finances even more thinly, sacrificing other needs such as health care, nutritious food and education; or they limit water use and make do with poor quality water, exposing themselves to infection and disease. The impacts are most felt by women who, in many countries in Asia and the developing world, are known to source and manage water resources for household, community and livelihood needs. Poor women and girls take on the additional burden of sourcing affordable water to be able to keep up with the requirements for water of many of their social reproduction activities. Asian and African women reportedly walk an average of six kilometers each time they fetch water, risking physical injuries from carrying heavy loads, and their personal safety in travelling isolated distances (Project Blue, Roots and Shoots Canada Water Campaign).

The provision of essential services is also under threat from the widening contagion of the global financial crisis. Governments usually slash social services budgets as belt-tightening measures when the economy contracts.

“Cutbacks in public social expenditure, including social services, basic health services, education and training, have a disproportionate impact on women and girls and further increases their workload as they are expected to compensate for the lack of public services” (Commission for Social Development Secretariat, 4-13 February 2009).

Both men and women immediately benefit from adequate social services that support their rights to education, health, other forms of community services; these facilitate the enjoyment of other rights. But there are gender differentiated impacts; poor women will be burdened several times over if they cannot access these services because they have fewer options, and in many instances, none at all.

“If services fail, women’s well-being can be seriously at risk. Service delivery systems do not affect women only. But they affect women differently and more acutely than men, particularly if they are poor because women are often less able to substitute for poor public provision by paying fees for better services” (Unifem, 2007, p. 35)

With the global financial crisis spreading and growth weakening, governments are bound to cut into public revenues and limit the ability of developing country Governments to make the necessary investments to meet education, health and other human development goals.

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**Women and Universal Electricity Access**

The ADB has been the primary driver as well in the privatization of power/electricity sectors in the region. In compliance with its loan conditionalities, several countries passed electricity reform laws that allowed the restructuring or unbundling of the power supply chain to bring in competition and privatization of the unbundled generators and distributors.

Similar to the experience with water privatization, power privatization has not lived up to its promise of lower electricity rates, stable and adequate supply and missionary electrification projects. One of the functions of such laws is ensuring the profitable role of independent power producers. This has also increased the exposure of countries to various risks, resulting in some of the highest electricity rates in the region and

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FDC Women’s Committee National Day of Action against Electricity Price Hikes. Photo by FDC Philippines
the world. A study of several Southeast Asian countries showed the Philippines and Indonesia early in the decade as having the highest risk exposure to changes, among others, in the exchange rate through origin of fuel supply and the foreign debt for project financing (Bacon, 2001) Today the Philippines is one of the countries/locations listed as having the highest electric power rates, which include Hawaii, Italy, Malta, Japan, Cyprus, Germany, Denmark, Netherlands and Singapore.

Electric power today has become indispensable to a life of dignity. Having little or no access to electricity because it is conditioned on full cost recovery and the capacity to pay, constrains the rights to health, education, food, to leisure, self-development, security of movement and freedom from violence.

In the same way that the withdrawal of public subsidies for water services adds to women’s burdens, privatization of the power sector and the resulting skyrocketing of electric rates bear heavily on poorer households and women. Women continue to be assigned the responsibility of seeing to family members’ wellbeing which includes energy requirements, and consequently tend to use energy differently from men. Thus, as principal consumers of electricity, they tend to be more adversely affected by rates increases.

Women’s care labor mostly requires water, and for this reason, we must be assured not only of a stable energy supply for the supply of water, but an adequate and affordable energy supply to ensure the access of the greater mass of grassroots households and communities to potable water. Grassroots women’s assured access to energy can free up time from manual labor, as well as increase potentials for accessing opportunities to education and other self-development activities, and livelihoods for their economic independence. It also contributes to improving the quality of life in general through better health (particularly reproductive health) services, and increased personal and community safety and social interaction.

Many Asian countries are signatories and state parties to the CEDAW and should thus be pressed for compliance with their legal obligations in the matter of the rights to a decent standard of living (land, food, water, housing, energy), adequate and accessible information, and meaningful participation in governmental decision making. A large number of states also supported the Beijing Platform of Action, to which they committed support for equality of access to a sustainable, affordable energy supply, and improved access by women to basic services, which today unquestionably includes electricity access.

Privatization of the electric power sector is one such policy that the government must be pressed to assess for compliance with the principles of non-discrimination, equality, empowerment, participation, and accountability. Privatization hinges on full cost recovery by big business and the capacity to pay of consumers. Basic human rights cannot be constrained by any such precondition. For grassroots women already living in highly precarious social, cultural and economic circumstances, the enjoyment of our rights cannot be held hostage by a policy of privatizing essential services such as electricity, especially by governments that claim adherence to human rights and gender equality.
Climate Change has brought detrimental effects to the lives of many. Landslides, floods and strong hurricanes have destroyed great agricultural lands, infrastructures, houses and have ended even the lives of the most vulnerable animals and humans. The phenomenon has consequently altered the balance of life in our planet, affecting biodiversity and livelihoods of people.

In this context of increasingly severe and frequent climate-change induced events, women who constitute the majority of the world’s poor are at the forefront of the most vulnerable.

Their dependence on natural resources for livelihood and survival further put their lives and livelihoods at risk. According to the IPCC’s Fourth Assessment Report, “climate change is likely to directly impact children and women because they are particularly susceptible to vector and water borne diseases.” On top of these, women also face various social, economic and political barriers in coping with the negative impacts of climate change. Most women from developing countries carry the burden of securing water, food and shelter for their families despite possessing limited access to decision-making processes and to opportunities for coping with climate change.

To further illustrate, some of the adverse effects of climate change on women are in the following areas:

**Food Security.** Food supply and access to food has been a pressing concern of women in relation to climate change. As women comprise majority of farmers and fisherfolk, their livelihoods and incomes are affected by diminishing agricultural harvests and fishing yields due to unpredictable weather conditions and frequent occurrence of disastrous catastrophes. With meagre income, they are faced with the bigger challenge of increased food prices, making food inaccessible to the poorest sector. Women are also often excluded in the decision making process in terms of access to and use of land critical to their livelihoods.

**Water Resources.** Access to clean and fresh water resource has been a universal problem of rural women in developing countries. More than 80 percent of women’s activities use water including water management at the household level. Mothers and daughters take the responsibility of fetching fresh and clean water for their families from distant sources (i.e. rivers, streams far from residential areas) and gathering enough supply for their livelihood – for farming and domestication of animals. The effects of climate change made it more difficult for them. Fresh water supply has diminished as water gets contaminated affecting the health condition of women and their families. As for water needs in agriculture, climate change has made it worse. While some areas receive an overwhelming amount of water in the form of flood, some experience drought drying up harvests and crops, both of which result to massive destruction of agricultural lands and women’s livelihood.

**Forced Migration.** Climate induced migration have a greater impact on women. It has been estimated that among the 26 million climate refugees, up to 20 million are female (Women’s Environmental Network, 2009). There are also cases where usually male heads of households migrate in order to find alternative livelihood. Women are left behind with increased domestic responsibilities limiting their capacity to do income-generating work. Although women temporarily become heads of households, they still find it difficult to make ends meet as most women are excluded from access to services or information and from involvement in decision-making processes.

**Health Problems.** Climate change in addition to poor nutrition and physical demands of water and fuel collection has worsened the quality of health condition of women. Although life expectancy for women is higher than men, it cannot be denied that health inequalities prevail and that women are more prone to diseases.
brought by climate change. These include malaria, dengue, diarrhoea and other water-borne diseases. As illness strikes the household, added burden is imposed on women, where care-giving for the sick is expected of them.

Given the vast impacts of climate change on women, it has been noted that they, especially those living in poverty, are the least responsible for climate change. Women’s consumption patterns and prescribed gender roles like providing needs of the whole family make their carbon footprint less than men who have higher consumption patterns in the form of leisure activities and business trips to different places.

Likewise, women have also the least contribution in addressing the problem of climate change due to limited participation in decision making processes both in the national and international levels. Despite being the most vulnerable in this whole environmental crisis, women’s voices remain the subllest in the COP and other climate negotiations. For more than a decade of climate talks, the number of women negotiators was underrepresented. No significant steps were also made to include women's concerns by male negotiators. Recent recognition of ‘gender’ in the climate agreements do not truly reflect what women are advocating for, and that is to systematically transform our current economic system that not only exacerbates climate change and but also perpetuates marginalization, exclusion and oppression of women, especially those from the developing countries. Central to this advocacy is surfacing women’s concerns in the negotiations and fully integrating women as key agents in making such transformation happen.

Ultimately, the following women’s perspectives must be fully integrated in the four pillars of addressing climate change (Gender and Climate Justice, 2010):

1. Adaptation strategies and policies must be supportive of women’s practical and strategic interests by enhancing the role of local innovation and context specific knowledge as captured by participatory research. They would also need to address the obstacles to women’s participation (such as poor infrastructure and limited time). Adaptation must hence focus on:
   - The different needs of men and women in prescribing funding goals, criteria and delivery mechanisms.
   - Funding mechanisms should hold to a less than ‘burdensome criteria’ for both developing countries as well as women’s projects.

2. Mitigation must be gender friendly and should stress the provision of decentralized renewable energy in rural areas and promote the conservation, sustainable livelihoods and natural resources management practices of women and indigenous peoples. Adequate financing, technology and capacity must be provided to enable mitigation actions in developing countries that enhance gender equality and empower women.

3. Technology funding and projects must seek to facilitate the elimination of the substantial barriers to entry (i.e. credit, information gaps) and the adoption of technology faced by women. Women’s – more so than men’s – acquisition of technology is blocked by upfront purchase prices or administrative costs. Within the context of the present negotiations framework, it is important to:
   - Establish within funding mechanisms, special or thematic windows dedicated to capacity building and the development of projects among cohorts of male and female actors who have been traditionally marginalized.
   - “Enhancing the endogenous technologies and capacities of developing countries” in a manner that enhances the empowerment of women and indigenous men and women.
It is important that gender equality and women’s empowerment and social equity priorities are included as key drivers of climate change financing. Ultimately, poverty reduction, sustainable development, the financing of gender equality and women’s empowerment, outcome-sensitive adaptation, mitigation and technology development and transfer necessitates:

- Inflows of new, additional, non-debt creating and predictable funds. Developing countries cannot meet critical poverty reduction and gender equality targets if they are burdened with financing climate related adaptation and mitigation.

- No diversion of current ODA flows from social and development imperatives towards climate change financing.

- Adequate scale of financing to meet the agreed full incremental costs of the adaptation and mitigation measures required for protecting and maintaining the lives of women and men in developing countries and in promoting gender equality and women’s empowerment.

- Green Climate Fund under the control of the COP must integrate gender analysis and priorities into all of its aspects.

- A gender and social impact analysis of carbon markets and emissions reductions projects currently implemented in developing countries.
Understanding the gender-differentiated impacts of taxation requires appreciating certain empirical generalizations on how women and men differ in their economic life and participation in formal and non-formal economic activities. Grown and Valodia name four:

1. gender differences in paid employment – including formal/informal employment, wages and occupational segregation;
2. women’s work in the unpaid care economy;
3. gender differences in consumption expenditure;
4. gender differences in property rights and asset ownership.

Gender differences in paid employment

One major difference is the unpredictability of women’s participation in paid work, due to a variety of intersecting factors. “[W]omen enter and exit the labour force more frequently than do men, which means their participation is more discontinuous than is men’s, and they are more likely to be in part-time and seasonal jobs, while men are concentrated more than women in full time positions.”

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 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, 2010).

This “untapped potential” of women in Asia – lost due to difficulties of participating in formal labor – has been estimated at US$42 – US$47 billion per year. Further, though the region boasted of economic growth of 6.2 percent from 2000-2007, surpassing the global average of 4.2 percent, average growth in women’s employment was left behind at 1.7 percent or lower than the two percent global average. “These deficits are likely to have increased during the [financial] crisis,..., because women disproportionately shouldered the impact due to pre-existing gender inequalities. They include discrimination throughout the region’s labour markets, inequality rooted in social-cultural norms and national policy and institutional frameworks that shape the employment opportunities of Asia’s 734 million female workers” (International Labour Organisation and Asian Development Bank, 2011). 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.”

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- ILO

Pay gap or wage gap privileging male workers has also been marked in its persistence 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, 2012).
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.

Another gendered inference can be drawn from women’s low LFP rates relative to men and the growing share vis-à-vis direct taxes, 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.

Women’s invisible, unpaid work

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 what is more commonly referred to as care labor – and its importance to the overall functioning of human societies everywhere.

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, 2009).

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, 2011).

Such discussions of women’s care labor that stress women’s huge contributions and the consequences of time-poverty relative to men are important in advancing calls for gender equity. However, the recommendations
put forth have been limited to invoking (yet again) established rights and labor protections, increasing women’s access to markets, and/or integrating women in (neoliberal) development. These have not also moved beyond formal recognition into concrete policy translations and implementation benefiting women has proven largely problematic and at best, limited and substantially disproportionate to the economic, not to mention the inter-generational, fruits of social reproduction work.

What is missing in these assertions and which are also relevant to the issues of women, work and taxation is the connection between social reproduction and production. “[w]hat is hidden is not housework and houseworkers, but the capitalist relationship between production and reproduction. That is how the central problem for any economic system becomes seen as a narrow and peripheral women’s issue” (Picchio, 95) She further points out:

The nature of this relationship becomes evident in the context of a surplus approach to profit. 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, 1992)

Many important gender and equity issues arise from bringing social reproduction into a discussion on tax justice. For example, 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? What equity issues are involved between 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 the gender division of labor historically disadvantageous and discriminatory to women?

Further, extending the lifeblood rationale (i.e., recognizing government as a necessary social good and thus authorizing the sovereign power to collect taxes for its maintenance and operations), 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?

Gender differences in consumption expenditure

Many studies show that although all people consume goods and services, there are gender differences in how households allocate their resources for consumption expenditures.

Taking an instrumentalist point of view (i.e., tapping women as one of the world’s most underutilized resources), the OECD in 2008 contributed a report to the United Nations Commission on Sustainable Development (UNCSD) on “Gender and Sustainable Development, Maximising the Economic, Social and Environmental Role of Women”.

A study of several Latin American countries women spending more on health care, food, education and other social goods, securing as much as they can the well-being of the household.
Gender differences in property rights and asset ownership

The likelihood of women owning less land than men, or having land of poorer quality than men, is a common and historical occurrence in many regions of the developing world.

As of 2008, FAO estimated Indian women contributing 55-66 percent of total labor in farm production. Citing the 1995-96 Agricultural Census, it found that women account for only 9.5 percent of 115,580 000 operational landholders. This was attributed not only to legal obstacles discriminatory to women's access to land but also to “...socio-cultural factors, such as the practice of female seclusion or purdah, [preventing] women from claiming their rights to land. Even where women enjoy ownership rights, they do not exercise effective control over land, being unable to lease, mortgage or dispose of the land and of its products” (Food and Agriculture Organization of the United Nations).

In Nepal, women gained legal recognition for equal land inheritance rights with men in 1997. Yet, they were reported as of 2006 as comprising 65 percent of the agricultural workforce, and taking charge of up to 70 percent of the livestock production.

Tradition limits Pakistani women usufructuary rights over land or “the right to the use, and to take the fruits of land for life only.” However, they are also bound by purdah (seclusion). In some regions, such as Sindh, there are additional restrictive customary practices that allow women’s use and management of land “…only through an agent, kamdar, and only on behalf of a very young son, if there is no male member in the family”. FAO reported that “women’s lack of knowledge is often used to deny their rights by saying that Quran does not give women the right to own land. Women work on the land and look after livestock; in many instances, payment for wage work is received by men.”

Gender equity in taxation – towards substantive gender equality

“Equity”, or fairness is a widely accepted parameter in evaluating tax systems. Many tax systems can claim to have vertical equity, which is to take into consideration the different economic levels of taxpayers and to accordingly assess taxes due. What is more difficult is addressing the hidden gender-discriminatory assumptions behind horizontal equity, another interpretation of fairness in taxation that taxpayers in the same economic situations should be treated equally for tax purposes. This is problematic because again, formal equality, which we know does not respond to inequalities and therefore does not lead to women’s actual enjoyment of their rights, is again being applied.

If we applied this, all households and individuals earning the same amount of income would be treated the same for tax purposes. This also contains the notion – a patriarchal one – that there is only one kind of family or a household – the nuclear family, with male and female spouses and two children, and there is only one kind of work that earns income, which does not include women’s social reproduction work or care labor. It also assumes that households and families are harmonious units with equal power relations.

This has resulted in systems, for instance, that use joint filing systems with the male-female couple considered as a unit. “Joint filing also provides labour market disincentives to second earners whose initial income is taxed at their spouse’s marginal rate. Thus, joint filing introduces a number of other gender inequalities. Further, joint filing is likely to reinforce existing intra-household gender inequalities.” For this reason, feminist economists see individual filing as more gender-equitable than joint or family taxation. Grown and Valodia quoting Sue Himmelweit (2002: 16):

“[S]eparate taxation means men and women are taxed on and therefore face incentives based on their own income alone. This can be seen as 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 household.”
households; as women usually earn less than their husbands, wives will generally gain from being taxed at an individual, rather than a joint, rate.”

The failure to regard women’s work as “income in kind” has also been shown by studies to foster inequalities between households, even under tax systems that even as they use individual filing. Single earner households usually pay higher income taxes than two-earner households as women’s work does not come into the figure though it produces benefits for members and the households as a whole.

But the idea of quantifying unpaid domestic work remains contested.

“...Some are concerned that the tax burden of low-income households would increase more than the tax burden of high-income households. Phillips (2002: 65) notes that many tax analysts agree that it is appropriate for one-earner couples with a breadwinner and stay-at-home spouse to pay somewhat more tax on their market income in order to offset the substantial tax-free economic benefits (goods and services) generated by the stay-at-home spouse’s unpaid work. Moreover, as Elson (2006: 82) points out, taxes have to be paid in money, and cannot be paid through unpaid domestic work (one cannot bake a cake and take it to the tax office as part of the payment of the tax bill). She suggests that the value of unpaid work can be addressed in other ways, for instance, through the provision of tax allowances to women who participate in paid employment in order to offset some of the costs of buying substitutes for the unpaid domestic work they would otherwise do, or through the expenditure side of the budget in the provision of subsidized dependent care and other services.”

We can further compare households with one earner, a “dependent” spouse and children to households with one earner, no “dependent” spouse and children. The provision of deductions for a dependent spouse means that single-parent households (usually women) end up bearing a larger tax burden than male-breadwinner households with financially dependent spouses.

All these points suggest that the issue of horizontal equity must be examined in greater detail so that “adjustments [can be] made to account for differences in household composition/earning structure and to incorporate unpaid work in the definition of taxable ‘income’”.

An important point to make in advocating for women’s economic empowerment using tax justice issues is that the our perspective and analysis must go beyond noting and correcting explicit and implicit biases in tax systems. It must expansively target substantive equality or the notion that begins from the recognition that women and men are differently situated, and that gender-equitable measures are therefore needed to ensure gender equality in the enjoyment of results.

Substantive equality is one of the principles of the Convention on the Elimination of all forms of Discrimination Against Women (CEDAW). 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. There’s also General Recommendation 21 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 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.

A maid from the Philippines washes dishes in a flat in the Lebanese capital, Beirut. Photo by: Joseph Eid/AFP/Getty Images
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