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GENDER PERSPECTIVE ON TAX POLICY

From ancient times until today, the main function of all tax systems remains unchanged. Their key purpose is to generate revenues, while equity, fairness and non-discrimination are established as fundamental principles of taxation. States use the collected tax revenues to ensure proper functioning of society and to meet essential needs of all citizens. In recent years, the demand for gender equality has emerged as a critical aspect of these needs.

Tax systems are generally considered neutral, designed to impact everyone equally. All individuals and citizens are obliged to pay taxes and other public levies, as well to contribute in covering public expenditure regardless of gender, race, colour of skin, national and social origin, political and religious belief, property, and social status. Additionally, the language of the tax provisions does not mention gender in a way that would possibly impose different tax treatment between men and women. Therefore, if taxpayers earn the same income, they will be taxed the same and no one will be questioning gender (in)equity.

Traditionally, tax policy is perceived from an economic point of view focusing on revenue generation and economic growth. On the other hand, the gender equality is often seen as a social issue. However, significant disparities exist between men and women in the labor market, including differences in employment status (formal vs. informal), job types, and working hours, as well as distinct consumption patterns influenced by gender roles, particularly in caregiving and household responsibilities. Recognizing these disparities, governments have begun to acknowledge the importance of gender equity and have started to implement measures that are expected to focus on gender biases within tax policies.

This paper aims to: (i) explore how tax systems may accidentally perpetuate gender inequalities, and (ii) assess the extent to which states can use the tax policy as an instrument to promote and protect gender equality.

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I. INTRODUCTION

Many developing countries worldwide are facing significant challenges in increasing public revenues. These challenges are typically driven by narrow tax base, a large informal sector, weak tax administration, and low per capita incomes, savings, and investments. Additionally, issues like tax evasion and tax avoidance worsen the situation. To increase revenue mobilization from own resources, these countries need to establish efficient tax systems, improve voluntary tax compliance, and strengthen tax administration capacity.

Since 2005, international organizations such as the OECD have consistently recommended tax and spending cuts as a means of stimulating economic growth, with an emphasis on the concept of “taxing for growth”. As part of its “Going for Growth” initiative, the OECD has proposed a series of fiscal reforms, including the reduction of corporate and top personal income tax rates, the promotion of business investment through tax subsidies, and the broadening of tax bases through the implementation of flat taxes on property, value-added tax (VAT), and environmental taxes. Furthermore, the OECD highlights the importance of increasing women`s participation in the labor force, suggesting that such measures are crucial for achieving long-term sustainable economic development (Gunnarsson, 2020).

While tax laws are designed to treat all citizens the same, gendered socio-economic disparities result in different tax burdens and benefits for men and women. For instance, women tend to spend more time at home, earn less than men, and own fewer assets. These socio-economic factors have notable consequences for taxation, particularly in areas such as capital gains, dividends, and indirect taxes. Additionally, women remain underrepresented in key economic sectors, such as business ownership, corporate boards, and senior management positions. Despite the significant influence of these gender inequalities on tax outcomes, they are often overlooked, particularly within the field of sociology, which has traditionally neglected the role of taxation as a social phenomenon (Cedro et al., 2023). As noted by scholars such as Martin and Prasad (2014), the failure to incorporate tax policy into analyses of poverty and inequality limits the ability of social sciences to address these critical issues effectively.

In establishing tax policies, governments must balance multiple objectives, including revenue generation, efficiency, equity, and simplicity. Traditionally, the concept of equity has been evaluated through frameworks such as horizontal, vertical, and intergenerational equity. However, there is a growing argument for incorporating a gender perspective into the assessment of equity. Removing gender bias from tax systems is critical not only to ensure fairness and prevent discrimination, but also because taxation serves as a tool to promote gender equality and support women's economic participation.

Recognizing the critical importance of gender equality in economic policy, the G20 incorporated gender equality into its 2021 tax agenda, which in turn led to further analysis by the OECD on how tax policies can contribute to advancing gender equality. This inclusion marks a significant step toward recognizing the need for a gender-responsive approach in fiscal policymaking. Similarly, the United Nations' fifth Sustainable Development Goal (SDG 5) explicitly calls for comprehensive reforms aimed at ensuring women's equal access to economic resources, property rights, and opportunities for financial empowerment (Alfano, 2023). Such reforms are essential to fostering an environment where women can equally participate in and benefit from economic growth. As long as men own more assets and business shares, tax policies that favor capital gains, dividends, and corporate incentives will disproportionately benefit men.

Although significant progress has been made, gender inequality still persists in most of the countries worldwide, with women facing substantial barriers in various areas, including education, employment, entrepreneurship, and public life (CEA, 2021). These barriers are not only a reflection of social injustice but an urgent economic necessity. Gender disparities, if left unaddressed, hinder job creation, growth, and innovation, limiting the overall prosperity of economies. Women represent a significant untapped potential in labor markets, entrepreneurial endeavors, and leadership roles. By fostering an inclusive environment where women have equal access to education, employment, and opportunities for business ownership, economies can unlock greater productivity and innovation. In turn, this would lead to more sustainable and inclusive growth, benefiting the broader economy as a whole. Thus, achieving gender equality is not only a moral imperative but is also a necessity for enhancing the economic prosperity and competitiveness of countries.

Although the link between gender equality and taxation is a central in global discourse, it remains insufficiently explored within academic research, particularly in the context of developing countries. This paper aims to fill this gap by examining both explicit and implicit gender biases rooted within tax systems worldwide. While many democratic nations have made notable progress in eliminating explicit gender discrimination in taxation, significant grey areas remain, which require further attention to prevent implicit gender-based biases from affecting policy outcomes. The objectives of this paper are twofold: (i) to analyze how tax systems may unintentionally reinforce gender inequalities, and (ii) to evaluate the potential of tax policy as a tool for advancing and safeguarding gender equality. Through this examination, the paper seeks to contribute to a deeper understanding of the intersection between taxation and gender, highlighting the need for policy reforms that can mitigate existing disparities and foster more equitable economic systems.

II. TAXATION THROUGH A GENDER LENS

The recent global pandemics have brought to the forefront the disproportionate impact of crises on women compared to men, regardless of the economic system in place. According to numerous reports by the World Bank Group, women have experienced higher job losses than their male counterparts, which has significantly increased the risk of poverty within households. This is particularly concerning given that women have also borne a larger share of caregiving responsibilities for children, elderly family members, and those suffering from illness during the pandemic (OECD, 2021). While various national labor market interventions and social protection measures have been implemented to mitigate the economic consequences, these policies have often failed to adequately address the additional burdens placed on women. In this context, the pandemic has renewed both academic and policy debates on gender-responsive taxation policies, which utilize the tax system as a mechanism to promote gender equality. Although many governments have implemented fiscal measures aimed at mitigating the economic damage caused by the pandemic, it is essential that these measures also consider their potential implications on gender equality and the economic participation of women.

Tax policy reforms have the potential to either promote or undermine the gender equality, depending on the presence of explicit or implicit gender biases. Explicit gender biases in tax systems refer to direct differences in how tax laws and regulations treat men and women. Although such biases are now relatively rare globally, they still exist in some tax jurisdictions. Explicit gender bias manifests when tax policies or administrative practices are intentionally designed to differentiate between genders. Examples include tax law provisions that provide special deductions or credits exclusively for women, or household-based taxation systems where registration is typically under the husband's name. For instance, some countries, such as Hungary, offer specific personal income tax allowances for women with children, while others, like Switzerland, practice household-based taxation, which often disadvantages women by reducing the economic incentives for the second earner (typically the female partner) to participate in the labor market.

Despite significant progress in eliminating explicit gender biases, some countries continue to maintain tax provisions that disproportionately benefit women or men, often reflecting traditional gendered economic roles. For instance, the provision of zero-rated or reduced taxes on feminine hygiene products in countries like Belgium, Kenya, and South Africa, which is perceived as a direct benefit for women (OECD, 2022). While these examples of explicit bias are limited in scope, they highlight the ongoing importance of addressing gender disparities within tax policy.

On the other hand, implicit gender biases are more pervasive and frequently overlooked in the design of personal income tax systems. These biases arise not from direct legal provisions, but from the socio-economic structures and behavioral patterns that differ between genders. Specifically, implicit gender bias refers to the unequal impact of tax policies that result from the broader social and economic realities that shape how men and women earn, spend, and invest their income. These differences are influenced by gendered divisions of labor within households, with women typically engaging more in unpaid caregiving and domestic responsibilities than men. Such structural disparities are critical when evaluating tax policy, as systems that fail to account for these unequal social roles may inadvertently disadvantage women. For instance, tax systems that impose higher taxes on second earners, who are predominantly women, or offer preferential tax treatment to capital income, an area where men generally earn more, can unintentionally exacerbate gender inequalities.

Although many countries have not conducted a formal assessment of implicit gender bias within their tax systems, there is an increasing need to do so. Recent OECD reports suggest that nearly half of the countries surveyed (23 out of 43) acknowledge the potential presence of implicit gender bias in their tax frameworks. This form of bias, though not explicitly codified in law, constitutes a significant obstacle to advancing gender equity in both economic participation and outcomes. However, the majority, around two-thirds, of the surveyed countries have not undertaken any systematic analysis to identify or evaluate the extent of such biases (OECD, 2023). This oversight underscores a critical gap in the development and implementation of equitable and inclusive tax policies.

1. Gender Disparities in Tax Systems

Tax policy formation is significantly shaped by prevailing social constructions of gender, which can manifest in the way how governments design tax provisions. These constructions may result in tax policies that explicitly differentiate between men and women, as demonstrated in historical legal frameworks. Some scholars have traced the origins of gendered tax disparities to Roman tax law, which institutionalized the concept of women as a dependent productive unit under the authority of the male head of household. Women had no legal rights to property, income, or in-kind benefits derived from their labor, and thus only the male head of household was recognized by state authorities, including tax collectors. This legacy survived for centuries, with married, male-headed couples remained the unit of taxation in most European nations and other countries, often former colonies. It was not until the latter half of the 20th century that these filing practices began to change. Furthermore, tax policy has historically been used to control women's behavior, as evidenced by the taxation of certain ornamental items worn primarily by women (Lahey, 2018).

Moreover, most European tax systems have been created taking into consideration the traditional family structure, where the father was the primary income earner and the mother was responsible for domestic and caregiving duties. Although these tax practices are no longer fully align with contemporary realities, they illustrate how gendered tax policies are result from a legal legacy that reflects larger patriarchal social and economic structures. As these outdated frameworks continue to dominate, they often fail to account for modern family dynamics and the evolving role of women in the labor force. Consequently, contemporary tax laws must advance and adapt to reflect the new reality for which they are not yet prepared.

In many cases, tax laws either privilege or penalize specific family roles, excluding diverse family structures and reinforcing gender-based inequalities. Additionally, while the language of tax laws may appear formally egalitarian, their effects often reveal underlying disparities. Gender disparities are evident in the effects of tax policy, as women often earn less in paid work. They are more likely to do greater amounts of unpaid care and domestic work. They are taxed more heavily by consumption taxes because their incomes are lower than men's, on average. Finally, even when tax systems support old age pensions or savings, women's old-age benefits are lower than men because of their lifelong economic inequalities (Harding et al., 2023).

It could be argued that gender differences in taxation result from individual preferences rather than structural inequality. For example, women may choose to participate in the labor market or focus on unpaid care work, and these choices could affect their income, wealth accumulation, and tax obligations. From this standpoint, any observed gender disparities in income or taxes might not be considered as inequities. However, feminist perspective on taxation challenges this view, emphasizing the limitations of understanding gender disparities purely in terms of individual choices. In this framework, true equity requires more than just legal equality. Tax policies must not only ensure equal treatment under the law but also address the existing social and economic barriers that influence women's participation in the economy (Global Alliance for Tax Justice, 2023). From a rights-based perspective, tax policies should aim to address systemic inequalities, such as by offering higher labor income tax exemptions for women to encourage their participation in the workforce, thereby promoting equity by tackling the root causes of gender-based economic disparities rather than merely ensuring identical treatment under the law.

Theoretical frameworks examining gender differences in taxation have identified key social mechanisms that contribute to and perpetuate these inequalities. These mechanisms can be categorized into four main areas: (1) paid employment, including differences in formal versus informal employment, earnings, and types of occupation; (2) unpaid care work; (3) consumption expenditures; and (4) property rights and asset ownership. These categories provide a useful lens for understanding the gendered dimensions of tax policy and its impact on economic inequality. One of the most common sources of implicit gender bias within tax systems is individual income taxation. Gendered differences of labor force participation, earnings, and working hours result in tax structures that disproportionately affect women. Women are more likely to work part-time or in non-standard employment, and their generally lower earnings make them more vulnerable to high tax rates on second earners. Since women represent a larger proportion of second earners in households across OECD countries, these tax policies often discourage women to enter or re-enter the labor market (OECD work on Tax and Gender, 2024). Joint taxation systems exacerbate this issue, as second earners face higher marginal tax rates on their income, or they lose access to family-based tax credits or allowance when they join the workforce.

Another area where tax policies perpetuate gender inequality is in the treatment of capital and wealth. Men tend to benefit more from tax exemptions on corporate income and capital gains, as they are more likely to own property and shares. Lower corporate tax rates and reduced wealth taxes often increase wealth inequality, with women being disproportionately excluded from wealth accumulation. Additionally, inheritance practices in many countries continue to favor male heirs, despite legal frameworks designed to promote gender equality in property ownership. In some regions, societal expectations pressure women to renounce their share of inheritance, thereby reinforcing gender-based economic disparities.

The shift from direct taxes to indirect taxes, such as VAT, has increased the gender inequalities, particularly when consumption taxes are levied on essential goods that are consumed disproportionately by low-income households, which are often headed by women. For example, the "tampon tax" has been widely criticized as a form of gender-based taxation that imposes an unfair burden on women. There are still countries where the VAT is levied on menstrual hygiene products, which are essential for women's health and well-being. Critics argue that such taxes discriminate against women, as menstruation is a biological condition that cannot be avoided, and the taxation of menstrual products further restricts women's access to affordable sanitation (Buettner, et al., 2023). This issue has gained global attention, with many countries beginning to reduce or eliminate consumption taxes on menstrual products. As of 2024, around 26 US states, including Minnesota, Pennsylvania, Illinois, New York, Florida, Michigan, and South Carolina, have already repealed sales taxes on sanitary products, with others considering similar measures. In Europe, by April 2022, over half of EU member states, such as France, Belgium, Germany, Spain, Portugal, the Netherlands, and Italy, have reclassified menstrual hygiene products for VAT purposes, applying reduced or zero tax rates. Despite these efforts, the reclassification process often encounters strong opposition and faces considerable delays (Baert, 2025). Policymakers typically argue against reducing VAT on feminine hygiene products for two reasons: first, there is uncertainty about whether such tax reductions would lead to lower prices for consumers, and second, concerns about revenue losses, as seen in the debates in France and Italy. While reducing VAT is one method to make these products more affordable, some countries and local governments have opted to provide menstrual products for free in public spaces such as schools and restrooms.

In addition to VAT, gender-based price discrimination remains a significant issue. Although not an explicit tax as such, this refers to women often paying more for products and services marketed to them, even when the items are essentially the same as those for men, differing only in superficial aspects like color or branding. This includes products like razors, shampoo, and hairdressing services. Studies have shown that female versions of these products are often priced higher, adding to the financial challenges women face and deepening economic inequalities between the genders.

2. Possible Solutions towards Gender-Responsive Taxation

Improving gender equality is not only a matter of fairness but also presents significant economic opportunities. When women are fully integrated into the economy, it can lead to increased human capital, more competitive markets, and higher productivity, all contributing to economic growth. One proposed reform to address gender inequality in tax systems is gender-based taxation, which would involve taxing women's labor at lower rates than men's, based on the idea that women's labor supply is more elastic. This could encourage more women to join or re-enter the labor market. However, while the theory is supported by some economists, many OECD countries still impose higher tax rates on married women, discouraging them from entering or re-entering the workforce.

The idea of gender-based taxation has faced resistance, with concerns that it could conflict with the principle of universality in tax systems. Critics argue that it could lead to discrimination based on an inherent characteristic, i.e. sex, undermining tax equality. Instead, a broader approach called "taxing for gender equality" suggests comprehensive changes to tax systems to advance gender equality effectively. These changes include the reformation of personal income taxes, corporate taxes, and VAT systems to reduce their gendered impacts, ensuring that tax policies support women's rights and economic participation (Lahey, 2018).

To address the gendered effects of taxation, several important reforms are necessary in personal income tax and social contribution systems. These include treating adults as individual taxpayers, ensuring equal rights for income reporting, and exempting minimum basic incomes from taxation to support low-income earners, who are often women. Tax deductions should be limited to individuals unable to work due to disability or incapacity, while targeted deductions for single parents or secondary earners, mostly women, would better address financial burdens. A progressive tax system is essential, where higher-income earners, often men, pay more (Pendovska et al., 2021). Tax exemptions should be provided as credits equally across all income levels, and reliance on tax expenditures that primarily benefit wealthier individuals should be reduced (Morgan, 2021). Regular gender-disaggregated reports on tax expenditures would promote transparency and help identify biases. Social contribution taxes should be waived for low-income earners, and high-income earners should fairly contribute to social security. Expanding accessible care resources for parents, especially women, would support their economic empowerment. Lastly, microsimulation programs should track the gendered impacts of tax policies to ensure they contribute to gender equality.

To improve the after-tax economic status of women, corporate income tax systems need reform as well. First, addressing tax disparities between unincorporated and incorporated businesses is crucial. A flow-through tax system, where business profits are treated as personal income, would reduce tax burdens for women entrepreneurs. Expanding social security benefits to cover net loss years or low-profit years would provide women`s financial stability, particularly during difficult business periods. Tax incentives for small businesses should be improved by lowering tax rates with gradual phasing out, encouraging growth without penalizing small enterprises. Redirecting revenues lost to tax expenditures into capital funds for women-owned businesses would also support gender equity. Furthermore, reducing tax incentives for multinational investments in developing countries can prevent exploitative practices that harm local women's rights. Tax transparency should be increased by publishing gender-disaggregated data to ensure subsidies don't favor male-dominated sectors. Tax incentives for businesses supporting women's employment and leadership roles should be flexible, allowing them to carry forward or backward during loss years. Additionally, tax reforms should also replace simplified tax systems for informal businesses with long-term financial literacy support, enabling women to pay taxes based on actual profits, rather than arbitrary estimates. Finally, government revenues should be directed towards supporting economic empowerment programs for women-led businesses, focusing on growth rather than just regulation. Strengthening tax policy capacity to engage with global tax platforms like the UN and OECD would help governments to better assess the gendered impacts of tax policies, fostering a more equitable system for women's economic empowerment.

Lastly, to improve the fairness of consumption taxes, existing VAT taxes should be revisited due to their regressive impact, particularly on women and low-income individuals. A more equitable approach would be to replace these taxes with progressive personal and corporate income taxes, featuring graduated rates. In areas with high poverty and food insecurity, those at risk should be exempt from consumption taxes, by offering exemptions for essential goods, applying zero-rating, providing VAT allowances, offering refundable tax credits, or issuing special exemption cards for vulnerable populations. Even if VAT revenues are essential for government finances, VAT rates should be gradually lowered and linked to social protection programs to avoid worsening poverty. In cases where high VAT rates are already in place, a shift towards a lower VAT rate combined with broad exemptions for low-income groups would be more effective. This should be accompanied by higher personal and corporate taxes on wealthier individuals to ensure stable revenue generation. For women-owned businesses, VAT exemptions or cash allowances for VAT costs should be provided, as these businesses often face losses from VAT registration. Digital technology can support the formalization of women's businesses without imposing burdensome tax systems. Gender-specific VAT, such as on care costs, food, transportation, and child-related items, including nursing equipment and hygiene products, should be repealed or zero-rated. Additionally, trade taxes could be reinstated to protect local industries from cheap imports (Gunnarsson et al., 2019). Finally, user fees for public services like healthcare and education should be replaced with higher personal and corporate taxes or scaled fees that account for poverty risks, ensuring a more equitable distribution of the tax burden while maintaining necessary revenue for public services.

SUMMARY AND TAX REFORM RECOMMENDATIONS

The gender gap remains a persistent and significant challenge across various socio-economic areas, impacting women's access to opportunities and resources. Key dimensions where this gap is evident include poverty risk, labor market participation, access to social security benefits in old age, earnings disparities, and ownership of property. These socio-economic inequalities are further exacerbated by tax policies, which often fail to address the unique economic challenges faced by women. As a result, women generally experience lower disposable incomes, fewer social security benefits, and limited participation in business ownership and wealth creation compared to men.

The economic marginalization of women is a critical issue that requires urgent attention, particularly within the context of tax systems that shape the distribution of resources and opportunities. Tax policies that disproportionately favor male-dominated economic activities or fail to account for the unpaid labor disproportionately undertaken by women reinforce existing gender inequalities. This results in women having fewer financial resources to invest in their education, careers, and entrepreneurship, limiting their long-term economic empowerment.

The traditional welfare state model, which was largely designed around mid-20th-century family structures, is no longer fit for purpose in a rapidly changing world. The welfare state was originally built around the concept of a nuclear family, where men were the primary breadwinners and women were responsible for domestic labor and caregiving. However, current societal shifts, including rising divorce rates, changing gender roles, and technological advancements in the workforce, have drastically altered the structure of families and economic life. These shifts have made the traditional welfare state model outdated and less effective at addressing the economic realities of contemporary society.

The changing nature of family dynamics, with more diverse household structures and a greater emphasis on dual-income families, requires a tax system that can adapt to new realities. Tax policies must now consider the diverse needs of families, including single-parent households, cohabitating partners, and families with non-traditional roles. To be truly effective in addressing gender inequality, tax systems must evolve to reflect these changes and ensure they are aligned with the modern workforce.

Tax policy plays a crucial role in shaping gender equality within the economy by influencing key factors such as income distribution, labor-force participation, entrepreneurship, and wealth accumulation. Well-designed tax systems can either mitigate or exacerbate gender inequality, depending on how they are structured and implemented. In particular, tax policies that fail to recognize the unequal distribution of unpaid labor, such as caregiving and domestic duties, can have a disproportionate negative impact on women's economic outcomes. Additionally, tax policies that favor male-dominated industries or wealth accumulation strategies can widen the gender income gap and hinder women's access to economic opportunities.

Gender-sensitive tax policies are essential for addressing these disparities. For instance, progressive individualized income tax systems can ensure that tax rates are based on individual earnings, rather than household income, which would help alleviate the financial burden on women, who are often second earners in households. Furthermore, targeted subsidies aimed at supporting women's labor-force participation, such as tax incentives for businesses that employ women or provide family-friendly work environments, can encourage greater economic participation and help bridge the gender gap in business ownership. One notable example of gender-sensitive tax policy is the lowering of VAT rates on feminine hygiene products. While this policy is a step toward addressing the specific needs of women, it represents just one small facet of the broader tax reforms necessary to address systemic gender inequality. Other areas, such as family-based tax credits and social security contributions, require more comprehensive and ongoing reform to ensure they adequately support women and reflect their unique economic contributions.

Despite the growing recognition of the importance of gender-sensitive tax policies, there remains a significant gap in the systematic assessment of the gendered impacts of these policies. Many governments have implemented measures such as subsidies for mothers or tax exemptions on feminine hygiene products, but these interventions are often phased and fail to address the broader structural issues. There is a critical need for more comprehensive and routine assessments of how tax policies affect men and women differently, particularly in terms of income distribution, wealth accumulation, and access to social benefits.

Expanding the use of gender-disaggregated data is essential for better understanding the complex dynamics of gender inequality within tax systems. Gender-disaggregated data allows policymakers to identify specific areas where women are disadvantaged and tailor policies to address these disparities. For instance, data on the gendered distribution of unpaid labor or the gendered impact of different tax brackets could inform more targeted interventions. Additionally, conducting gender-sensitive tax analysis can help uncover how existing tax structures disproportionately affect women in various economic contexts.

International resources, such as the OECD's Gender Data Portal and the G7 Dashboard on Gender Gaps, provide valuable tools for governments to assess and monitor gender disparities across different sectors, including taxation. By utilizing these resources, governments can gain a clearer understanding of the specific barriers women face in economic participation and develop policies that promote gender equality in tax systems. Comprehensive gender analysis will help governments to reform their tax systems to ensure that women have the same economic opportunities as men, enabling them to contribute fully to the workforce, own businesses, and accumulate wealth. By implementing tax policies that address the specific needs of women and the structural inequalities they face, governments can create a more just, equitable, and prosperous society for all.

Gender-sensitive taxation is not only a tool for advancing social justice but also a key mechanism for fostering sustainable and inclusive economic growth.

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