

Gender and Taxation

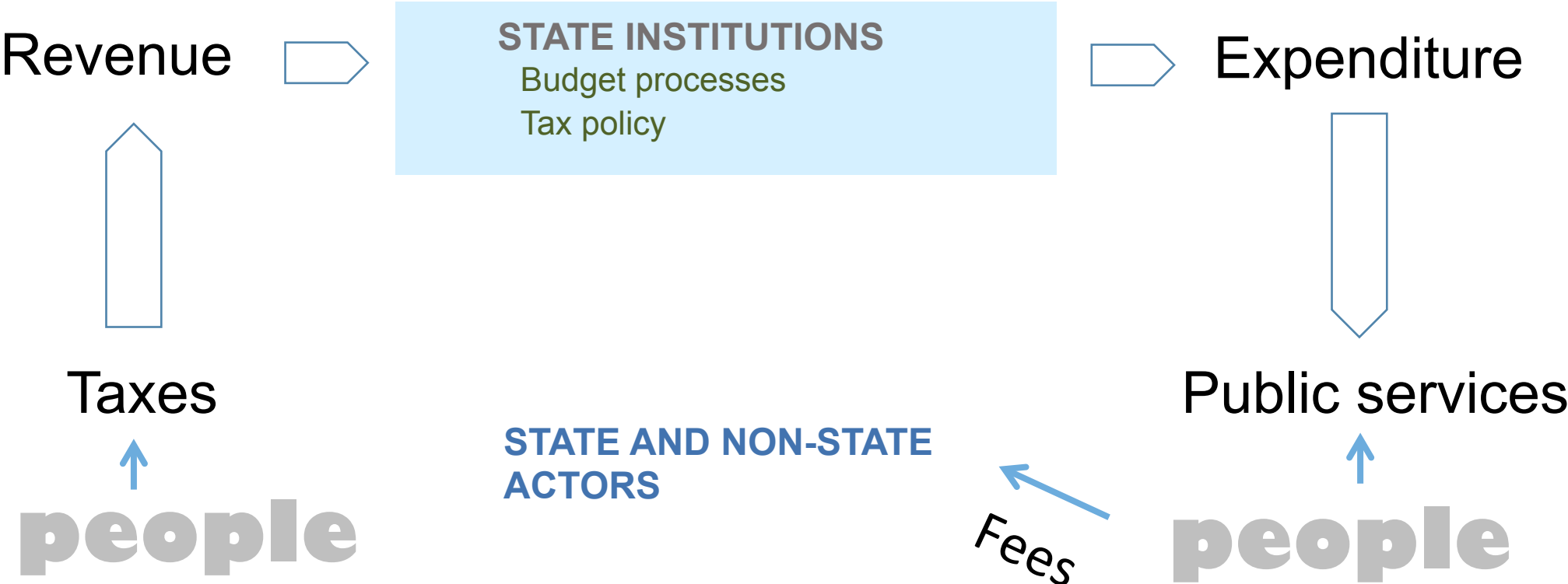
Anuradha Joshi

November 2016

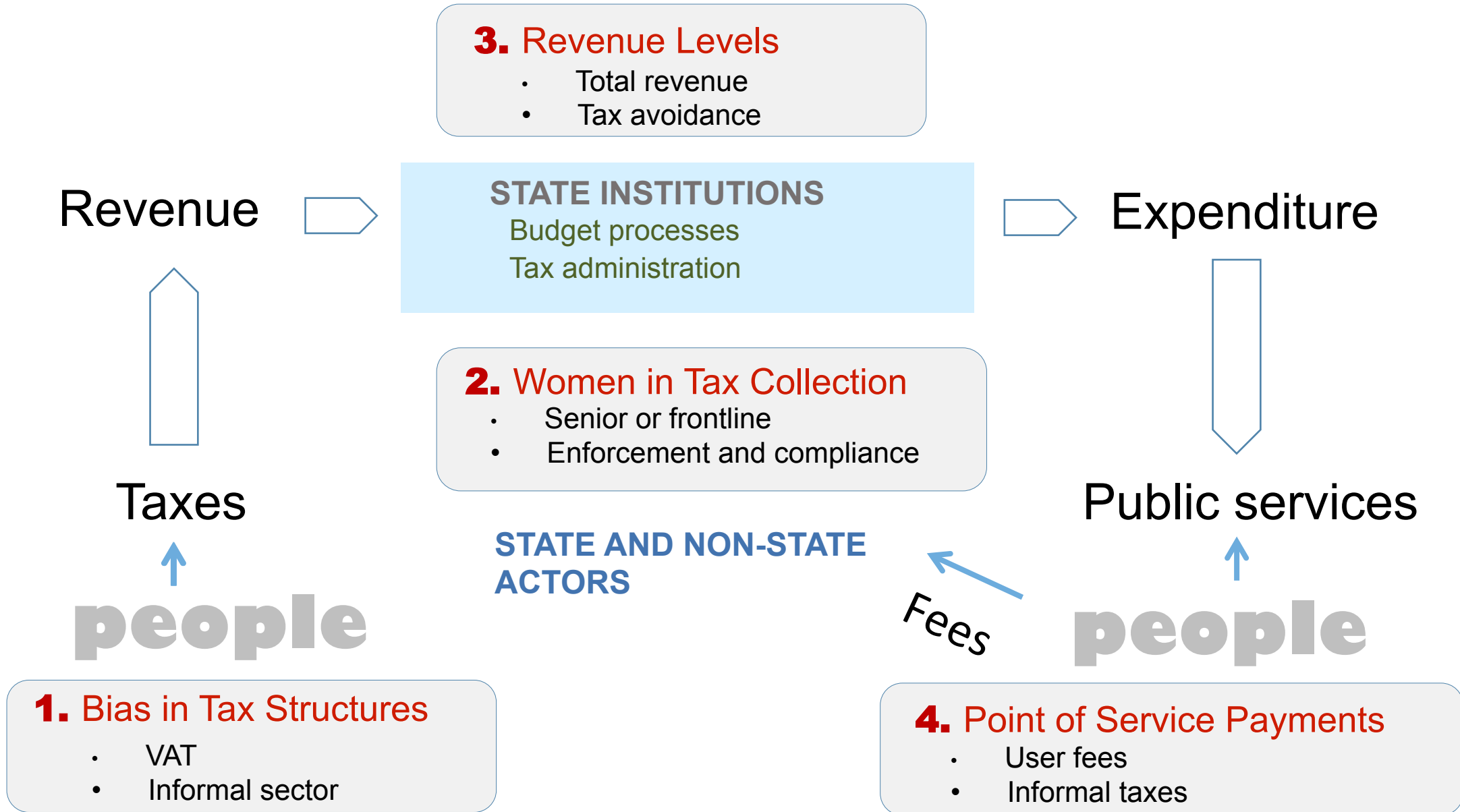
Why is gender relevant?

- Unpaid care
- Paid employment
- Household decisions about savings and consumption
- Property and asset ownership

The Public Finance System



Taxation and Gender



Research Questions

Bias in Tax Levels

- What are the gendered implications of VAT?
- How do policies of informal sector taxation differentially affect women?

Revenue Levels

- What evidence is there that countries that increase revenues also increase social welfare spending?
- Under what conditions and through what pathways does gendered tax advocacy for increased revenue raising from corporates lead to more social spending?

Disaggregated Data

Women in the Tax Administration

- How might greater presence of women in tax administrations affect
 - corruption
 - compliance
 - tax policy

Point of Service Payments

- What are the implications of user fees for basic services for women?
- How does informal taxation affect women?

Accountability