



Researching tax & gender: *A discussion of methods*

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Methods overview

- Experimental approaches
- Quantitative approaches
- Qualitative approaches
- Mixed methods approaches
- Feminist approaches

Experimental/ behavioural approaches

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 - Comparison across studies
 - External validity
 - Roots of behavioural differences

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- **Implications**

- Context matters
- Importance of sample

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- **Implications**
 - Importance of context-specific, gender-sensitive data collection methods
 - Need for complementary tools of analysis

Qualitative approaches

- **Advantages**
 - Sociocultural dynamics, complex causality
 - Why and how
 - Thick description, interpretation

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- **Implications**
 - Value of mixed methods approaches

Mixed methods approaches

Research design

Quantitative tools in support of qualitative

- Selecting cases for study

Qualitative tools in support of quantitative

- Verifying assumptions of causal models

Data analysis

Quantitative tools in support of qualitative

- Assessing typicality of qualitative inferences

Qualitative tools in support of quantitative

- Deepening causal analysis; explanation/interpretation of quantitative findings

- Clarifying terms/language used in surveys

Feminist/critical approaches

- **Cross-cutting tenets:**
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 - Positionality
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 - Gender as significant aspect of social and economic life
 - Positionality
 - Power dynamics
- **Implications:**
 - Context matters
 - Focus on women and men's experiences
 - Overcome gendered victim/victor narratives

Discussion topics

- Recent developments in tax/gender research?
- Experience of challenges specific to tax and gender research?
 - Obtaining data?
 - Analyzing data?
 - Cultural/social sensitivities?
- Strategies for overcoming challenges?
- Gaps in method usage/ training?