



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



- **Advantages:**
 - Taxpayer behaviour: tax compliance, tax morale, bargaining, cooperation

Experimental/ behavioural approaches



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- **Examples:**

- Framing studies, public good games

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- **Examples:**

- Framing studies, public good games

- **Challenges**

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

Experimental/ behavioural approaches



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- **Examples:**

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- **Challenges**

- Comparison across studies
- Roots of behavioural differences

- **Implications**

- Context matters
- Importance of sample

Quantitative approaches

- **Advantages**
 - Causal explanations



Quantitative approaches



- **Advantages**

- Causal explanations

- **Challenges**

- Household/ individual taxes
- Gendered responses, choosing interviewee

Quantitative approaches



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- Causal explanations

- **Challenges**

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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

Qualitative approaches



- **Advantages**
 - Sociocultural dynamics
 - Why and how
 - Thick description, meaning making
- **Challenges**
 - Causal explanations
 - Generalizability

Qualitative approaches



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- **Challenges**
 - Causal explanations
 - Generalizability
- **Implications**
 - Value of mixed methods approaches

Mixed methods approaches



	Quantitative tools in support of qualitative	Qualitative tools in support of quantitative
Research design	<ul style="list-style-type: none">• Selecting cases for study	<ul style="list-style-type: none">• Verifying assumptions of causal models
Data analysis	<ul style="list-style-type: none">• Assessing typicality of qualitative inferences	<ul style="list-style-type: none">• Deepening causal analysis; explanation/interpretation of quantitative findings• Clarifying terms/language used in surveys

Feminist/critical approaches



- **Cross-cutting tenets:**
 - Gender as significant aspect of social and economic life
 - Positionality
 - Power dynamics

Feminist/critical approaches



- **Cross-cutting tenets:**

- 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?

