



Working Paper 85

## **Why African tax authorities should employ more women: Evidence from the Uganda Revenue Authority**

Michael Mwondha, Tina Kaidu Barugahara, Mwajumah Nakku Mubiru, Sarah Wasagali Kanaabi and Milly Isingoma Nalukwago

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## **Summary**

Tax collection has historically – in Africa and in the rest of the world – been very much a male preserve. The situation is changing. Partly because of changes in the ways in which taxes are collected, women are entering the profession in increasing numbers. In Africa, they are still very much in the minority. The Uganda Revenue Authority (URA) is one of the few national tax administrations in Africa that has been employing large numbers of women for many years, and where the numbers of female and male employees are gradually approaching parity. What is the impact of this on staff performance and organisational growth? On the basis of a thorough study of the URA's personnel records and a sample survey of 11 per cent of staff, four conclusions emerge. First, the only available indicator of staff performance – scores given to employees following their regular six-monthly appraisals – indicates that female staff on average perform slightly better than men. Second, in an organisation where rates of staff turnover can be high, female employees on average serve the organisation for slightly longer than men: 12.3 versus 11.6 years. Third, the rate of disciplinary actions against male employees is more than twice that against female employees. Fourth, both women and men are generally relaxed and satisfied with working in a mixed-gender environment – although there are some marginal concerns among men that they are especially likely to be posted to more remote areas of the country. These findings suggest that large-scale recruitment of women into tax administration probably improves organisational performance.

**Keywords:** URA; women/female employees; male employees; gender; performance; tax administration.

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# Introduction

Historically, taxes have been collected almost entirely by men. This is partly a reflection of patterns of authority and privilege in society more generally: organisations that enjoy prestige and pay good salaries have generally employed mainly males. But there is a particular reason why tax collection has been so male-dominated: taxes typically have been collected in a context of confrontation between tax collector and taxpayer, with the threat of coercion or violence in the background or even the foreground. In virtually all societies, these kinds of tasks have been monopolised by men, and women have been excluded (or protected).

The methods used to collect taxes are however changing, in ways that undermine the case for employing only or mainly men. Contemporary tax collection is less likely to involve face-to-face interactions between the tax assessor-cum-collector and the taxpayer. It is more likely to take place indirectly: tax assessments are made in the tax office through analysis of written/digital records; an increasing proportion of interaction with taxpayers is online or conducted through call centres; and payments are made to banks rather than directly to tax staff. Modern tax administrations put relatively less effort into interrogating the returns statements submitted by each and every taxpayer, and more into trying to make taxpaying easier; into educating taxpayers; into estimating which taxpayers are most likely to try to evade and therefore might merit a closer audit; and generally into trying to build a culture of taxpayer compliance. Self-assessment by taxpayers is increasingly widespread, and tax collectors spend less time on investigations and on trying to collect arrears. There is less confrontation and coercion, and fewer opportunities for routine corruption in the form of collusion between the tax assessor-cum-collector and the taxpayer (Moore 2014). The skills that are in demand are less those of enforcers, and more those of accountants, auditors, lawyers, researchers, data analysts and service desk staff.

Both these specific changes in the character of jobs in tax administration and broader changes in labour markets and in gender relations contribute to the increasing presence of female employees in tax administrations globally. Within national tax administrations in OECD countries, women now typically account for about 60 per cent of the total workforce. As in most large organisations globally, they tend to be concentrated in the lower ranks, and account for a small proportion of senior management (OECD: 131, Table 7.11). We know that the situation in Africa is on average very different. The shift towards indirect and non-coercive taxation summarised above is far from complete. And men still dominate among the employees of national tax authorities.<sup>1</sup> We also know, from a wide range of observational and anecdotal evidence, that, at sub-national levels in Africa, where tax collection is often relatively coercive, tax staff are almost universally male.

While tax collection in Africa is not quite the male near-monopoly that it was a few decades ago, it is still perceived to be a job for men. There is however considerable variation. For example, women now account for 62 per cent of the employees of the South African Revenue Service (South African Revenue Service 2017: 85), but for less than 20 per cent in the Togo Revenue Authority (African Tax Administration Forum 2017: 145, Figure 8.1). With

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<sup>1</sup> Unfortunately, we do not have good information regarding the gender of employees of most African national tax administrations. Few tax administrations make this information publicly available. The only central source of data is the study of 20 African national tax administrations reported by the African Tax Administration Forum in *African Tax Outlook 2017* (145: Figure 8.1). Those figures suggest that, on average, women accounted for 36 per cent of employees in the national tax administrations of those 20 countries. That is certainly an overestimate. That sample of 20 over-represents the kinds of countries that have a higher proportion of women among tax collectors: Anglophones, and those located in East and Southern Africa and in the Indian Ocean (Mauritius and Seychelles). The proportion of women employees is generally lower in West Africa. It is less than 20 per cent in Togo. It is also unclear whether the statistics in Figure 8.1 of the *African Tax Outlook 2017* are reliable. For example, although we know with certainty that women account for 39 per cent of the employees of the Uganda Revenue Authority, the number given there is 61 per cent. The numbers of women and men have perhaps somehow been inverted.

39 per cent of female staff overall – and 43 per cent once drivers are excluded (Table 1) – the Uganda Revenue Authority (URA) is among the small minority of African tax administrations that are near the gender-parity end of the spectrum (African Tax Administration Forum 2017: Figure 8.1). Strikingly, this is not a recent phenomenon. The Authority's *Annual Revenue Bulletin* of 2001/02 indicates that at that point 32 per cent of the 2,186 staff were female. The proportion had reached 38 per cent by the end of 2009/10 (Table 1).

# 1 Questions and methods

Why might the gender composition of the staff of the URA – the relative numbers of women, and their positions within the organisation – matter from a public policy perspective? There are three main general questions to which we might in principle seek answers.<sup>2</sup>

- First, we might be concerned about the extent to which staff gender composition affects overall organisational performance. For example, does gender equity in recruitment and promotion enable organisations to recruit better staff? Does a more diverse (managerial) staff encourage open-mindedness and innovation? Are organisations that employ few women likely to perform better if they employ more of them?
- Second, if there is reason to believe that an organisation serves its women customers or clients less well than men, we might want to know whether employing more and/or more senior women might reduce or eliminate that bias.
- Third, we might be concerned about gender equity in employment. To what extent does the gender composition of the labour force affect (a) recruitment and promotion procedures and outcomes and (b) the degree to which women feel comfortable and valued at work and are therefore able to give their best and thrive professionally? More simply, does an organisation need to employ a large number of women if it is to be attractive to and supportive of female staff?

It is generally difficult to answer these questions. And they have only relatively recently received much attention from researchers. We do not yet have clear general answers. We can tentatively conclude that:

- There is convincing evidence that, where women employees are very much in a minority, an increase in their numbers is likely to have positive effects on their levels of comfort and self-confidence, and the extent to which they are valued by male staff, and therefore on the likelihood that they will be promoted.
- It seems likely that a more diverse and representative workforce will have some positive effects on the performance of almost any organisation, at least partly through promoting self-questioning and challenging embedded assumptions of various kinds. An increase in female representation from low levels might be expected to have this effect.
- We have little reliable information on whether an organisation with more females in its workforce will better serve its female customers or clients.

To the best of our knowledge, no significant research has ever been done on the effects of the number and roles of women in tax administrations. The research reported here seems to be a first. It is also in various ways exploratory and tentative. We were not in a position to rigorously examine the impact on organisational performance of the fact that the URA has long employed a relatively large minority of women, or the fact that it has an exemplary record of female leadership. The URA has been led by five Commissioners General since it

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<sup>2</sup> There is a growing literature on the role of women in organisations. We found Joshi (2011) a useful guide to the issues. There is increasing evidence that gender diversity improves organisational performance (Gorte 2017).



was established as a semi-autonomous organisation independent of the Ministry of Finance in 1991. Three of those Commissioners General have been female. Two of them, Allen Kagina and then Doris Akol, have headed the organisation from 2004 until today.

The research reported here was designed more in a pragmatic than in an ideal fashion. We started by determining what information, especially more concrete and quantitative information, on gender and employment in the URA could be obtained through a relatively modest research effort facilitated by the support of the URA management. Four main sources of information were used.

- URA staff records for the most recent eight financial years – 2009/10 to 2016/17. These relate to issues like recruitment, grading, posting, disciplinary actions and departures, and cover all directly employed staff.
- More specifically, for the same time period, we had access to what we term *performance appraisal scores*. Starting from the financial year 2009/10, the URA began to use the *balance score-card method* to generate six-monthly appraisals of the performance of each staff member, with a quantitative score.<sup>3</sup> The process focuses on setting work targets for the forthcoming six-month period and then examining performance in relation to targets. We believe that these *performance appraisal scores* are a reliable measure of individual work performance. Note that staff at the grade of manager and above are appraised through a different procedure, and their records were not available for research purposes. We had access to the *performance appraisal scores* for all staff of the rank of supervisor and below, who currently account for 96 per cent of total staff.
- Following a pre-test for reliability, interviews were conducted with 261 current staff members – about 11 per cent of the total.<sup>4</sup> Sixty-nine female employees and 192 male employees were interviewed. The interview questions mainly covered personal history and employment record, and experiences of and opinions on issues around gender relationships at work. The full questionnaire is reproduced in Appendix 2.
- A number of members of the URA's senior management team were interviewed about gender issues in the organisation.

## 2 The Uganda context

The Mo Ibrahim Foundation produces annual scores for all African countries on a wide range of variables related to governance. One of those is an aggregate gender score. This is derived from scoring countries on eight specific indicators, including aspects of law and government policy, but also educational enrolments and the extent to which women are represented in public life, in politics and in the judiciary (Mo Ibrahim Foundation 2017: 165-6). In 2016, Uganda received the third highest gender ranking in Africa, behind only Rwanda and the Seychelles (Mo Ibrahim Foundation 2017: 56). This high score reflects the creditable record of the Government of Uganda in promoting gender equity. Affirmative action was introduced in the 1990s as a temporary intervention to remedy what were then glaring gender disparities, especially the low participation of women in politics and education (Wanjala 2016). In 1991, all female applicants to Makerere University, a public institution, were given some preference in the form of additional points in order to address the persistent gap in the enrolment of women in higher education institutions (UNDP 2012). In 1997, the Government of Uganda adopted the National Gender Policy. This is a framework for

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<sup>3</sup> Because performance evaluation methods and grading had been modified over the period covered by the study, performance appraisal scores were normalised by transforming them into uniform measurements.

<sup>4</sup> The sample was initially chosen to be representative of the five regions to which URA staff are allocated. We then created clusters at the regional level and chose simple random samples from these clusters as actual interviewees. We did not predetermine ratios of female and male employees to be interviewed. Interviews were conducted by staff in the URA Research Section, who were trained for this task.

addressing gender imbalances through providing guidance to development practitioners in planning, resource allocation and implementation of development programmes with a gender perspective (Government of Uganda, Ministry of Gender, Labour and Social Development 2007). There are strong gender equity dimensions to a wide range of laws, policies and frameworks, including the Uganda Vision 2040, a series of National Development Plans, the Manifesto of the National Resistance Movement and the Uganda Gender Policy (Iyamremye 2014). There is a Ministry of Gender, Labour and Social Development. The Uganda constitution provides for the equality of all persons in all spheres of political, economic, social and cultural life and states that no person shall be discriminated against on the basis of sex, race, colour, ethnic origin, tribe, birth, creed or religion, social or economic standing, political opinion or disability. In upholding the provisions of the constitution, the state is required to ensure a gender balance and fair representation of marginalised groups on all constitutional and similar bodies, to protect women and their rights, and to provide facilities and opportunities to enhance the welfare of women to enable them to realise their potential. The constitution further provides women with a right to affirmative action to redress the imbalances resulting from history, tradition, or custom. It prohibits any laws, cultures, customs or traditions which are against the dignity, welfare or interest of women or which undermine their status. A series of employment acts – the latest dated 2006 – make it unlawful to discriminate in employment on the basis of gender. The acts further provide for all parties to promote equality of opportunity with a view to eliminating any discrimination in employment. Employers are required to remunerate men and women equally for work of equal value.

These legal and constitutional provisions have contributed to a significant increase in the number of women in higher decision-making roles at all levels of government. Specioza Wandera Kazibwe became the first female Vice President of Uganda in 1994. The Right Honourable Rebecca Alitwala Kadaga became the first female Speaker of Parliament in 2011. Maggie Kigozi was Executive Director of the Uganda Investment Authority between 1999 and 2011. In the current parliament, 34 per cent of MPs are female.<sup>5</sup> Although some observers are sceptical about the extent to which this kind of female political representation benefits ordinary women (Kasasira 2011), there is no doubt that women are much more welcomed and appreciated in public sector jobs in Uganda than they were a few decades ago, or currently are in many other countries. While only about 10 per cent of Ugandan women who work are in paid employment, women are estimated to hold about 37 per cent of the jobs in the public sector which can, on average, be better paid than the private sector. However, women are under-represented in employment overall: although they account for more than half of the total labour force, they only account for 29 per cent of private sector employment, and 37 per cent of public sector employment, as mentioned (Kasirye 2011). The URA, with its 39 per cent female labour force, is therefore broadly typical of the Ugandan public sector. But, from a gender perspective, the Ugandan public sector is not typical of Africa: it is, from several dimensions, much more woman-friendly than the average.

### 3 Women in the Uganda Revenue Authority

Among African tax specialists, the URA has a good reputation for female leadership. As we mentioned above, three of the five Commissioners General have been female, and the organisation has been headed by a woman throughout the past 14 years. In only a handful of other African countries – Liberia, Nigeria, Rwanda and Tunisia – has the national tax authority ever been headed by a woman. In all these other cases, the tenure of the female

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<sup>5</sup> [www.parliament.go.ug/page/composition-parliament](http://www.parliament.go.ug/page/composition-parliament)

leader has been brief. No other African country can begin to match Uganda's record of 14 years of continuous female leadership of the tax authority.<sup>6</sup>

In almost all large organisations in the world, men are over-represented in senior positions and women in junior positions. To some extent, the URA conforms to that pattern. Although the Commissioner General position has been occupied by a woman for the past 14 years, most commissioners have been men. Currently, there is only one woman among the six commissioners (Table 2). While there is also gender inequality within the ranks of assistant commissioners and managers, it is much less marked. Currently, 32 per cent of them are female (Table 2): 35 per cent of assistant commissioners and 31 per cent of managers (seven assistant commissioners and 23 managers). This figure is not too far from the 39 per cent of women in the overall URA workforce (Table 1). It is this 39 per cent figure that distinguishes the URA from most other African national tax administrations.

We have been told by retired staff that, when the URA was created in 1991 by merging three separate tax departments under the Ministry of Finance, nearly all staff were male. A decade later, 32 per cent were female (see Introduction). The percentage of female employees was 38 per cent in 2009/10 and is now 39 per cent (Table 1). There is no evidence that any preference or special consideration was ever given to women in recruitment. The URA has no formal gender policy. The only significant gender-related provisions in its human resource policies concern leave entitlements for maternity and childbirth. These are not specific to the URA but are required under the Employment Act.<sup>7</sup> One former staff member who sat on recruitment panels told us he perceived that: 'Women have become better at presenting themselves, more confident, and not shy to push for their personal and group cause.' He also added that, because of the declining birth rate, childcare responsibilities now pose fewer challenges for women in full-time employment. It is not a new experience for men in the URA to work alongside female colleagues and superiors. And it is widely perceived – by both women and men – that women are recruited and promoted on merit (see Section 4).

Where within the URA do women work? The simple answer is: virtually everywhere. There is only one job role from which they are excluded almost entirely: fleet assistants (i.e. drivers). At the end of the year 2016/17, there was only one female driver. This is because few or no women tend to apply for the job of fleet assistant. Women are present in significant numbers in each of the URA's seven departments. They are found least frequently in the Customs Department, but even here they account for 35 per cent of staff (Table 3). This is a comparatively high figure for customs. Almost worldwide, and certainly in Africa, customs departments and agencies tend to predominantly employ men. The most evident explanation for this is that work roles in customs are still to a large degree of the 'confrontational' kind discussed in the Introduction above.<sup>8</sup> Despite the gradual spread of the practice of electronic pre-shipment customs clearance of consignments, most goods crossing international borders in Africa are subject to physical inspection and to on-the-spot decisions about what taxes will actually be levied. Customs inspections are frequently associated with significant levels of corruption (Cantens, Ireland and Raballand 2013). Whether it is because the job is unsuitable for women, or because women tend anyway to be excluded from the more lucrative corruption networks, they typically form a low proportion of customs staff in Africa. The fact that they comprise as much as 35 per cent of the staff of the URA Customs Department is encouraging for several reasons. Thirty-three per cent of the URA's female employees work in customs (Table 4).

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<sup>6</sup> But it is not just Africa. Female leadership of national tax authorities seems rare throughout the world.

<sup>7</sup> Women are entitled to up to 60 days of full-pay leave after childbirth or miscarriage, while men are entitled to five days of full-pay leave annually upon delivery of children by their declared spouse. In addition, and on the recommendation of a recognised medical practitioner, women are entitled to sick leave if unfit for work during pregnancy or as a result of childbirth complications or giving birth to more than one baby.

<sup>8</sup> During the year 2016/17, 81 per cent of the staff of the Customs Department were assigned either to Field Services, which includes intelligence activities, or to the Enforcement Division.

Second only to the low number of women in very senior positions, the most marked gender differences in the distribution of jobs within the URA are regional (Table 5). Women constitute a low proportion of the staff of all regions except the Central Region, where Kampala, Entebbe International Airport and the URA head office are located. Female staff proportions are especially low in the more remote South Western (13 per cent) and Northern (17 per cent) regions bordering on conflict-affected Democratic Republic of the Congo and South Sudan respectively. By contrast, women account for fully 45 per cent of the staff posted in the Central Region and are probably even more concentrated within the Kampala District of the Central Region. Why these differences? There are two parts to the explanation. One is given above: relative to the other big department, Domestic Taxes, more Customs Department postings are located in the border regions, and customs is still relatively male. The other explanation is simply that living and working conditions are less attractive in the remote regions. Much of the work involves enforcement, with a continual risk of violence. Schooling and other public facilities are poor. Although they would receive additional remuneration (a hardship allowance), female URA staff generally prefer not to be posted there, so while a number of female staff are posted, they are few compared to male staff. When married male staff are posted to these regions, their families tend not to move there with them. Mindful of their general responsibility to protect their staff from violence, and the risks of losing good female staff, the management try to be accommodating. The average age of women employees at the point of recruitment to the URA is 29 years. This is typically the age at which women have young children. Postings in remote regions would be especially challenging for them.

Note that this regional pattern of job posting does not directly affect most URA staff. Seventy-six per cent of them, including 68 per cent of male employees, work in the Central Region (Tables 5 and 6). But it does give rise to some perceptions of unfairness and bias in favour of women that are discussed in Section 5.

## 4 Are women better employees?

Senior URA managers frequently perceive that, on average, women are somewhat better employees than men. One male Commissioner remarked that, at the recruitment stage, women applicants are more likely to meet job specifications and interview requirements. Another male senior manager claimed that women have a superior work ethic and are more likely to focus on getting their work done, while men are more motivated by the prospect of extra earnings. And those perceptions are supported by the evidence we have on the gender dimensions of job performance.

- On average, and across almost all departments and regions, female employees receive slightly higher scores during their six-monthly appraisals than men (Table 7). The figures on the proportion of staff receiving 'exemplary' ratings at appraisal, which are not shown here, tell the same story: women are more likely to receive the highest rating.
- Tax administrations are always vulnerable to losing qualified, experienced staff to other organisations. This is a concern within the URA. The capacity to retain experienced staff is perceived as a factor affecting overall organisational performance. Women employees on average serve a little longer than male employees: 12.3 years versus 11.6 years (Table 8).<sup>9</sup>
- Male employees are more than twice as likely as women to be subject to serious disciplinary action – termination, suspension or dismissal (Table 9). The main reasons

<sup>9</sup> On average, current female staff were aged about 29 years when they joined the URA, and men were aged about 30 years.

for these actions are: flouting customs procedures, conflict of interest, soliciting and/or receiving a bribe, absconding from work, and unsatisfactory performance.

## 5 Conclusions

Let us revert to the three issues about the gender of employees and organisational performance that we summarised in Section 1.

First, does the URA generally perform better because it has a relatively high proportion of female employees? In principle, the most rigorous way to answer that question would be to either (a) compare the performance of the URA today with earlier years when it had far fewer women employees or (b) to compare it with other national tax administrations with fewer women employees – all the while taking account of all the other factors that might affect the performance of tax administrations. That option is not open to us. We have no good, reliable measures of the performance of national tax administrations, and little data on the many factors that might affect that performance. What we do have is data on the performance of URA women employees themselves, relative to men. As explained above, this data suggests that women have the edge, through slightly higher performance appraisal ratings, slightly lower rates of job turnover and much lower rates of disciplinary action. We conclude that it is at least likely – indeed, highly probable – that the overall performance of the URA is enhanced by its female employees.

Second, does the fact that the URA employs a relatively large number of women mean that any negative bias that might have existed in its treatment of its female clients (women taxpayers) has been reduced or eliminated? There is no evidence on the answer to this question. It is possibly researchable, but the research would be very challenging.

Third, does the relatively large number of women in the URA workforce make it a better place for women to work? There is quite a lot of evidence on this, most of it very positive. It relates to an organisation that has long employed a substantial minority of women, not one where women employees are perceived as a novelty, or a new threat, to their male colleagues. Generally speaking, both women and men seem satisfied with and relaxed about gender issues in the workplace.

- Among the 11 per cent sample of staff who were interviewed in detail about gender issues (see questionnaire in Appendix 2), the great majority (84 per cent) said that they were satisfied with the current level of gender diversity in the organisation. There was a significant difference between women's and men's satisfaction. More males (61 per cent) than females (23 per cent) were satisfied with the gender diversity in the organisation.
- Similarly, 62 per cent of interviewees said they were indifferent to having more women or men in management positions (64 per cent of women and 61 per cent of men). When asked more detailed questions on this issue, interviewees tended to answer in terms of what they perceived to be the advantages of female managers: the 'motherly touch', the balance they bring to teams, reliability and trustworthiness.
- The majority of respondents felt that women and men have similar career opportunities within the URA (Table 10).
- Only 10 per cent of respondents felt that their gender had ever contributed to their missing out on a promotion, a key assignment or a chance to get ahead of their peers. Almost as many people – 8 per cent of respondents, and a slightly higher proportion of

women than men<sup>10</sup> – admitted to having received a ‘favour’ (some kind of preferential treatment) at their workplace solely on the basis of their gender.

Not everything is entirely rosy. A closer look at the figures in Table 10 shows that male respondents were especially likely to report that women had more opportunities than men. Some women felt that their gender was disadvantaged, but not to the same degree that some men felt that men were disadvantaged. If we look at evidence on promotions, there is no support for this latter view. Over the seven years from 2010/11 to 2016/17, 307 women and 500 men were promoted. Women received 38 per cent of promotions, which is exactly the same as their representation among URA employees. It is in relation to postings, not promotions, that some men tend to feel a little aggrieved. As we explained in Section 3, there is an objective basis for their complaints. While women make up 24 per cent of staff in the Eastern region and 21 per cent in the Western region, they are generally less keen to be posted outside the Central Region, and especially to the most difficult South Western and Northern Regions, where postings are especially likely to involve working in customs. Their reasons – poor educational opportunities for children, and the perception that these are not suitable places for professional women to live and work – are widely understood and accepted, including by many male colleagues and by the URA management. The problem is structural and is faced by all tax administrations in Africa and indeed almost globally. In remote, poor and/or conflicted-affected areas and borders, the working and living conditions for tax collectors are not attractive to many women. Societal and cultural expectations tend to mean that women will bear the burden of childcare and therefore are more likely to be thinking about their children’s education, healthcare and safety; they may also be considering their own safety, as women are potentially more vulnerable than men in some of the situations which might be likely to arise in remote or conflict-affected regions. Women are also more likely than men to need access to good healthcare, for pregnancy and childbirth, for example, and this would be less available in remote or conflict-affected regions. It is hard to reconcile the need to staff such posts with complete equity in the treatment of female and male staff. But this is not a major problem for the URA at least, and not the most important conclusion of this research. Our big story is more positive: the evidence from the Uganda case suggests that the employment of significant numbers of women is likely to enhance the effectiveness of tax administrations.

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<sup>10</sup> Twelve per cent of female respondents and 7 per cent of males reported that they had received a workplace favour on the basis of their gender.

# Appendices

## Appendix 1

### Tables<sup>11</sup>

**Table 1 Female employees in the URA**

	End of year 2009/10	End of year 2016/17
% of all URA employees who were female	38	39
% of all URA employees, excluding drivers, who were female	40	43

Source: URA records.

**Table 2 URA employees by rank and gender, end of year 2016/17**

	Number of employees	% who were female
Commissioner General	1	100
Commissioner	6	17
Assistant Commissioner	20	35
Manager	77	31
Supervisor	251	41
Officers (Officers, and Officers I, II and III)	1,705	43
Graduate Trainee	15	33
Driver	176	1
Office Attendant	112	49
<b>Total</b>	<b>2,363</b>	<b>39</b>

Source: URA records.

**Table 3 URA departments: total number of employees, and % female, end of year 2016/17**

	Number of employees in the department	% of females among employees in the department
Domestic Taxes	972	44
Customs	879	35
Corporate Services	242	37
Commissioner General's Office	95	40
Tax Investigations	70	39
Internal Audit and Compliance	60	42
Legal Services and Board Affairs	45	44
<b>Total</b>	<b>2,363</b>	<b>39</b>

Source: URA records.

<sup>11</sup> Due to rounding, totals in some tables may not correspond precisely with the sum of the separate figures.

**Table 4 Percentage distribution of female and male employees among departments, end of year 2016/17**

	Female	Male
Domestic Taxes	46	38
Customs	33	40
Corporate Services	10	11
Commissioner General's Office	4	4
Tax Investigations	3	3
Internal Audit and Compliance	3	2
Legal Services and Board Affairs	2	2
<b>Total</b>	<b>100%</b>	<b>100%</b>

Source: URA records.

**Table 5 URA regions: total number of employees, and % female, end of year 2016/17**

	Number of employees in the region	% of females among employees
Central	1,787	45
Eastern	240	24
Northern	134	17
South Western	113	13
Western	89	21
<b>Total</b>	<b>2,363</b>	<b>39</b>

Source: URA records.

**Table 6 Percentage distribution of female and male employees among regions, end of year 2016/17**

	Females	Males
Central	86	68
Eastern	6	13
Northern	3	7
South Western	2	7
Western	2	5
<b>Total</b>	<b>100%</b>	<b>100%</b>

Source: URA records.



**Table 7 Average scores obtained for six-monthly staff appraisal by all URA employees of the rank of supervisor and below for the eight years from 2009/10 to 2016/17**

(a)	(b)	(c)	(d)
	Female employees	Male employees	Ratio of (b)/(c)
<b>All employees</b>	<b>82</b>	<b>80</b>	<b>1.03</b>
<b>Employees by department</b>			
Domestic Taxes	83	81	1.02
Customs	78	78	1.00
Corporate Services	86	84	1.02
Commissioner General's Office	86	85	1.01
Tax Investigations	85	83	1.02
Internal Audit and Compliance	84	83	1.01
Legal Services and Board Affairs	84	82	1.02
<b>Employees by region</b>			
Central	82	81	1.01
Eastern	80	79	1.01
Northern	82	80	1.03
South Western	79	79	1.00
Western	80	77	1.04

Source: URA records.

**Table 8 Average years of employee service at point of departure from the URA, by department**

(a)	(b)	(c)	(d)
	Female employees	Male employees	Ratio of (b)/(c)
Domestic Taxes	14.1	13.0	1.1
Customs	12.8	12.7	1.0
Corporate Services	12.3	10.6	1.2
Commissioner General's Office	10.2	8.6	1.2
Tax Investigations	11.5	8.9	1.3
Internal Audit and Compliance	6.5	8.8	0.7
Legal Services and Board Affairs	5.1	6.4	0.8
<b>Total</b>	<b>12.3</b>	<b>11.6</b>	<b>1.1</b>

Source: URA records.

**Table 9 Serious disciplinary actions against URA staff: total numbers for the five years 2012 to 2016**

	Female employees	Male employees
Suspension	5	18
Termination	13	28
Dismissal	3	12
<b>Total</b>	<b>21</b>	<b>58</b>
<b>Average annual number of cases per 1,000 employees (as of end of 2013/14)</b>	<b>3.6</b>	<b>8.4</b>

Source: URA records.

**Table 10 Staff interviewees' responses to question about opportunities within the URA**

	Female respondents		Male respondents		All respondents	
	Number	%	Number	%	Number	%
Women have fewer opportunities than men	16	23	13	7	29	11
Women have more opportunities than men	10	15	57	30	67	26
Women have the same opportunities as men	43	62	122	63	165	63
<b>Total</b>	<b>69</b>	<b>100</b>	<b>192</b>	<b>100</b>	<b>261</b>	<b>100</b>

Source: Researchers' interviews with 11 per cent sample of current URA staff.

## Appendix 2

### Questionnaire for staff

#### Foreword

Uganda is making significant strides towards changing the current gender disparities and there exists evidence to indicate that some level of gender parity within different aspects of society has been attained. Efforts geared towards this shift are evident in the National Development Plan II (NDPII) which lays out a number of interventions aimed at creating gender parity in line with the Addis Plan for Action 2015 and Goal 5 of the Sustainable Development Goals. Consequently, the representation of women in the national legislature, elective positions and technical appointments at senior levels of management in corporate firms and government agencies has increased over the years. Uganda Revenue Authority (URA) is one of the agencies that has witnessed this gender shift. (National Planning Authority 2015; United Nations 2015).

Tax administration in Africa remains traditionally a male-dominated role partly owing to the expected occasional use of coercion and authoritarianism involved in collection of taxes (Baten 2016). Over recent years however, the presence of women in tax administration on the African continent is seen to be gaining ground. For example, in the revenue authorities of Gambia, Kenya, Liberia, Mozambique, Burundi and Tanzania, the percentage of female employees to total number of employees is less than 40%. For Uganda, records from the URA indicate that only 39% of the workforce were female as at the end of August 2016.

However, despite the shift in gender roles that has been witnessed and initiatives to be implemented to change the positioning of gender in Ugandan society, the evolution of gender roles in tax administration in Uganda specifically remains largely unknown save for the three female Commissioners General that have held the top office at the URA since its establishment in 1991. The major objective of the study will be to establish facts relating to gender in the URA for the period 2009/10 – 2016/17. It is therefore our intention through this study to generate unique literature on the subject and close this knowledge gap.

**ALL data provided through this survey shall be used for the purposes of this study ONLY and treated with confidentiality.**

<b>Section A: Interview particulars (Official use only)</b>									
Date of interview:	<input type="text" value="D"/>	<input type="text" value="D"/>	<input type="text" value="M"/>	<input type="text" value="M"/>	<input type="text" value="Y"/>	<input type="text" value="Y"/>	Questionnaire no.:	<input type="text"/>	<input type="text"/>
Name of interviewer:	_____								
Response code:	<input type="text"/>	Completed	<input type="text"/>	Partially done					
Remarks									

#### Section B: Demographic information

Please specify your answer by placing a (√) on the relevant answers provided. The following questions will be used only in determining our sample demographics.

- Sex  
 Male  
 Female
- Age  
 20-29 years old  
 30-39 years old  
 40-49 years old

- 50 years old and above
- 3. Marital status
  - Never married
  - Married
  - Previously married (e.g. separated, divorced, widowed)
- 4. Do you have children
  - Yes
  - No
- 5. Educational level
  - Diploma
  - Degree
  - Master
  - Other, please specify -----
- 6. Length of service in URA
  - Less than 1 year
  - 1-5 years
  - 6-10 years
  - 10-15 years
  - more than 15 years
- 7. Which department?
  - Customs
  - Domestic Taxes
  - Corporate Services
  - Tax Investigations
  - Commissioner General's Office
  - Internal Audit and Compliance
  - Legal Services and Board Affairs
- 8. Region
  - Central
  - Eastern
  - Northern
  - Western
  - South Western
- 9. Current job role
  - Support Staff
  - Officer
  - Supervisor
  - Manager
- 10. About how many years have you been in your current position?
  - Less than 1 year
  - 1 year but less than 3 years
  - 3 years but less than 5 years
  - 5 years but less than 10 years
  - 10 years or more
- 11. Functional area -----

**Section C: Gender diversity**

- 12. When determining positions in URA, how important is gender?
  - Very important
  - Somewhat important
  - Not important
- 13. Do you think women have more, fewer or the same opportunities to advance as men?
  - Women have more opportunities than men
  - Women have fewer opportunities than men
  - Women have the same opportunities as men

14. Given your answer in 13, state the reasons why?
15. Have you ever been favored based on gender?  
 Yes  
 No
16. Have you ever felt that your gender has played a role in your missing out on a promotion, key assignment, or chance to get ahead?  
 Yes  
 No  
 If yes, why? -----
17. Going forward, do you think your gender will make it harder or easier for you to advance in your career, or won't make much difference?  
 Harder  
 Easier  
 Won't make a difference
18. Are you satisfied with the workforce diversity (gender, age) in your department?  
 Yes  
 No  
 If no, why? -----
19. How much of a priority is gender diversity to you?  
 The most important priority  
 A top priority, but not the most important  
 Important but lower priority  
 Not too important  
 Not important at all
20. Do you think URA should increase on gender diversity?  
 Yes  
 No  
 Give a reason why? -----
21. Which of the following work support programs have you participated in over the past three years? (Select all that apply)  
 Paternity leave  
 Maternity leave  
 Working from home  
 Program to smooth transition before, and after maternity leave  
 Company-sponsored peer networking group for parents  
 In-house or subsidized external childcare facilities  
 Services for sick children (e.g. onsite clinic)  
 Part time schedules/ flexi time  
 Leaves of absence/sabbaticals  
 Reduced schedules (e.g. ability to leave workplace early)  
 None of the above  
 Other -----
22. What is your view about gender diversity programs at URA?  
 Good  
 Bad  
 Give a reason why? -----
23. What is your perception of having a male vs. female supervisor?  
 Good  
 Bad  
 Give a reason why? -----
24. What is your perception on having more women or men in management positions?  
 Good  
 Bad  
 Give a reason why? -----

25. What are the likely effects of a more female-dominated workforce?

Good

Bad

Give a reason why? -----

### Section D: Employee management and performance

The statements below ask about employee management and your self-perceived performance. Based on your experiences and understanding, please indicate the most appropriate opinion/response with the scale below.

SD = Strongly Disagree  
 D = Disagree  
 N = Neutral  
 A = Agree  
 SA = Strongly Agree

26. URA does a good job of attracting and hiring women.	SD	D	N	A	SA
27. Fair treatment is given to all employees, whether they are male or female.	SD	D	N	A	SA
28. Opportunities for career growth and advancement exist for women in URA.	SD	D	N	A	SA
29. URA's training and development program is developed to meet the criteria/requirements of the male and female.	SD	D	N	A	SA
30. Women are involved in the organization's decision making as much as men.	SD	D	N	A	SA
31. The performance criteria for success are expected to be same for men as for women.	SD	D	N	A	SA
32. I enjoy my tasks and the division's work approach.	SD	D	N	A	SA
33. I am committed to the mission and direction of my organization.	SD	D	N	A	SA
34. I am motivated to complete the task that is assigned to me.	SD	D	N	A	SA
35. I co-operate well with my colleagues of different gender and ages.	SD	D	N	A	SA
36. I am given the chance to try my own method of doing the job.	SD	D	N	A	SA
37. By learning more skills through courses/training, I can improve my task performance.	SD	D	N	A	SA
38. My performance is important for the future growth of my organization.	SD	D	N	A	SA

**THANK YOU**

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