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Summary

Increased attention has been paid to the gender dimensions of taxation in recent years, though there has been limited research on the subject – particularly in lower-income contexts. Understanding how tax policies might affect women in lower-income countries is important at the current time, when governments are looking for new ways to increase domestic revenue – particularly through expanding the tax base. Given that women have historically represented only a small part of the formal workforce in these contexts, a shift towards indirect taxes and taxing the informal economy are likely to have a disproportionate effect on poorer households, and women in particular. Understanding whether, and in what specific ways, tax policy in lower-income countries affects the ability of women to participate in the workforce and carry out their caring responsibilities within households is critical for ensuring development with gender justice.

This paper reviews the existing literature and related debates on gender and tax in lower-income countries. It identifies knowledge gaps, and maps broader issues that are relevant for understanding the gendered impact of taxation. The paper makes four broad observations. First, existing research focuses on formal direct taxes that are less relevant for women in lower-income contexts, given their high participation rates in the informal economy. Instead, presumptive taxes, user fees and informal taxes place a disproportionate burden on low-income women. Second, there needs to be greater attention paid to the ways in which women in senior and junior positions in tax administration can affect how taxpayers interact with tax authorities. Third, any assessment of tax policy's impact on gender needs to consider revenue and expenditure together to ensure that the positive effects of tax policies are not undermined by budgets, or vice versa. Finally, we show that there has been insufficient gender-disaggregated data collection and analysis, which is required to draw generalizable conclusions about the gendered impact of tax policy. We argue that tax specialists need to think about research questions that address these gaps, and simultaneously address methodological challenges by gender disaggregation in data collection, as well as impact evaluation of tax policy implementation and innovation.

Our overall conclusions are that tax policies can be made gender-neutral by paying careful attention to where they affect women differentially. There are opportunities for governments to explore policies that positively discriminate as a way to address structural gendered inequities. At the same time we recognise that, barring a few exceptions, tax policy and administration is often an unwieldy instrument to address gender equity directly. Instead, other policies relating to labour markets, social protection and public services are better placed to be gender-transformative.

Keywords: gender; taxation; equity; fiscal justice.

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Acronyms

CSO	Civil society organisation
DRC	Democratic Republic of the Congo
GDP	Gross domestic product
PIT	Personal income tax
VAT	Value added tax

1 Introduction

Fiscal justice has become a prominent issue within international development in recent years, with the gender impact of fiscal systems drawing particular policy attention (Barnett and Grown 2004; CSW 2015; Lahey 2017, 2018, 2019; UNESC Secretariat 2019). While gender budgets have long been analysed by feminist economists on the expenditure side (e.g. Stotsky 2006), assessing gender equity and justice issues from the revenue side has been more of a recent phenomenon. At the same time, the issue has gained a lot of attention in the advocacy world, with civil society coalitions leading various initiatives to support women's voices in taxation.[1] Despite this increasing policy and advocacy attention, issues of gender in tax and development have received relatively little academic attention, and there has been limited reflection on their links to broader cross-cutting issues related to transforming women's lives in lower-income countries. This is important, because tax policies usually have two key aims – to raise revenue for the provision of public goods, and to change the behaviour of taxpayers and businesses in line with broader public goals, including growth and redistribution.

Understanding how tax policies may affect women in lower-income countries is particularly important at the current time, when governments are looking for new ways to increase domestic revenue – particularly through expanding the tax base. Given that women have historically represented only a small part of the formal workforce in these contexts, shifts towards indirect taxes and taxing the informal economy are likely to have a disproportionate effect on poorer households, and women in particular. Understanding whether, and in what specific ways, tax policy in lower-income countries affects the ability of women to participate in the labour force and carry out their unpaid care responsibilities within households is critical for ensuring development with gender justice.

In this paper we review the growing evidence base on how tax policies and related administrative processes affect the lives and livelihoods of women – and particularly poorer women in lower-income countries. We make three key points and suggestions for engendering tax and development research moving forward. First, we identify biases in the literature towards issues that have been prominent in high-income countries and on advocacy agendas, regardless of their real impact on gender equality in lower-income contexts. While there is a growing body of literature on the gender dimensions of taxation, most existing studies have been undertaken in high-income countries (Argirò et al. 2023; Ayala and Paniagua 2019; Barigozzi et al. 2019; D'Attoma et al. 2017; Gërxhani 2007; Kastlunger et al. 2010). While this is changing, with an increasing number of rigorous studies being undertaken in lower-income contexts, the historical focus on high-income contexts means that early research in this area largely focused on identifying biases in formal tax policies and associated systems of filing or exemptions – issues of prominence in higher-income contexts. However, given the high concentration of women in the informal sector in lower-income contexts – and the lowest-earning quintiles of the informal sector – research in these contexts needs to pay particular attention to the ways in which the informal sector is taxed, as well as how sub-national, small and informal taxes affect gender equity. While this type of payment does not always represent 'taxes' as defined by orthodox public finance

[1] One of the most prominent is the Make Taxes Work for Women Global Days of Action, organised by the Global Alliance for Tax Justice and its regional networks. This aims to make 'tax justice to be an integral part of struggles for women's rights', and 'tax justice more relevant to ordinary people' (Akina Mama Wa Afrika 2020).

assessments, we argue that they need to receive greater attention if we are to have a more complete understanding of the gendered nature of fiscal justice and equity.

Second, we emphasise the need to consider the impact of tax policy and administration together, in order to have a more complete picture of the ways in which tax systems affect men and women differently. While existing research often considers the impact of tax policies on gender, there is a need to understand the gendered dynamics and outcomes of tax administration better. This is important, as the experience of tax policies is mediated through taxpayers' engagement with tax administration. Further, understanding the processes through which policies are made and implemented, and who influences these processes, is key to finding entry points for reform.

Third, any assessment of the impact of tax policy on gender needs to consider revenue and expenditure together, to ensure that the positive effects of tax policies are not undermined by gender-insensitive budgets. Looking at the public finance system as a whole is critical for identifying the ways in which tax systems can raise revenue, while meeting the goals of gender justice. Yet there are limited studies that consider the gendered impact of revenue and expenditure together, with the more recent and welcome exception of gendered fiscal incidence analyses (e.g. Lustig 2018; Ambel et al. 2022). While we highlight the value of such perspectives, it is beyond the scope of this paper to fully review the literature on gendered budgeting and expenditure.[2] We focus instead specifically on the gender implications of taxation, as there is less written on the subject, and the political economy of taxation entails different processes from that of expenditure. Here we highlight how future studies may incorporate both perspectives.

Bringing a gender lens to research on tax and development has important theoretical and policy significance. Theoretically, our work draws attention to longstanding biases towards formal institutions in policy-making and advocacy, alongside the tendency to transplant policy reforms and lessons from higher- to lower-income countries. Engendering tax and development, instead, implies a need to have a deep understanding of local political, social and economic institutional contexts to address the structural inequities that reinforce gender inequality. Fiscal systems reflect the values and political dynamics of the state and society. Engendering taxation should help us to see the underlying gendered nature of these relations more clearly.

Focusing on the gendered impact of tax can also produce knowledge that has significant real-world consequences. Indeed, tax policy and administration can contribute to gender fairness and governments' efforts to reduce gender inequalities, including through its impact on women's participation in the economy (see, e.g., Argiró et al. 2023) . Although advocacy networks have been prominent in this field, and have successfully shaped policy reforms, their priorities have not always been rooted in empirical realities. More broadly, the goals of strengthening domestic revenue mobilisation and improving gender equity – two key priorities of the sustainable development goals – are interrelated. On one hand, they risk being at tension with one another, with incentives to focus on revenue meaning that the gender impact of taxation is overlooked. On the other hand, it is possible to consider these goals as compatible – where taxation is progressive and supportive of women's diverse livelihood strategies. Engendering taxation – focusing on domestic revenue mobilisation

[2] There is a large literature on the subject, and we refer readers to this literature for detail. See, e.g., Stotsky (2006, 2016); Stotsky et al. (2016); Chakraborty (2016); and Polzer et al. (2023).

through a gendered lens – can help identify how we can make progress on both goals, increasing revenue without negatively affecting women.

Considering that the bulk of existing discussions on gender and tax focus on the impact of tax policies, in Section 2 we first unpack existing research in lower-income contexts on the gendered impact of national-level direct and indirect tax policies, and then look into how small and informal taxes and user fees affect women and men differently. In Section 3 we review the various ways that taxation affects gender outcomes in practice. We focus on the gendered nature of taxpayer behaviour, the different impact of tax administration on men and women, the role of women in tax administration and tax policy-making, and the link between taxation and gender-sensitive budgeting. We conclude in Section 4, with suggestions for a research and policy agenda for engendering tax and development.

2 Tax policy and gender equity

Tax policies have effects on gender equity through two key types of biases – explicit and implicit. **Explicit biases** occur when tax policies treat men and women differently – for example, policies that force married women to file tax returns jointly, which can result in them paying a higher marginal rate of tax than if they were able to file separately (Stotsky 1997). Most countries have now removed most negative discriminatory gender biases (Niesten 2023; Othim 2023).[3] Other policies may be biased in favour of women. For example, in Argentina income from joint property held by a married couple must be reported on the husband's tax return, which may result in married women facing a lower tax burden than their husband (Astudillo et. al. 2022). In other contexts, explicit biases may be forms of positive discrimination – for example, when tax policies assign a lower rate of tax or exemptions for property owned by women as a means of encouraging female land ownership. This is the case, for instance, for women in Nepal, for certain categories of women (such as ex-military personnel) in Tajikistan, for widows – but not widowers – in Pakistan, and for mothers of large families (seven children or more) in Kazakhstan (Chakraborty 2019; Niesten 2023; Abbas et al. 2023). Some countries encourage female participation in the workforce through tax policies. For example, Singapore grants tax incentives for 'working mothers' to encourage married women, divorced women and widows with children to continue working while raising children. Nepal, Pakistan, Bangladesh and Korea all grant tax benefits to different categories of businesses that employ a certain proportion of women (Niesten 2023).

Implicit biases exist when policies result in gender discrimination because women participate in the economic sphere with a basic disadvantage (McCaffery 2009). There are four key reasons for these disadvantages: a) gender differences in labour market participation, including pay gaps, occupational segregation, and lack of access to formal employment; b) gendered dynamics of unpaid care; c) gender differences in consumption expenditure; and d) women's limited ownership of property and assets (Astudillo et al. 2022; Barnett and Grown 2004; IMF 2022). Due to these reasons, most tax policies have implicit biases – either because of the way tax policies are formulated or, more often, implemented and enforced (Table 2.1).

3 An analysis of 16 African countries, e.g., finds that only Morocco still has any explicit bias in tax policy through its personal income tax (PIT) regime, which requires women to show evidence that they are related to dependents before benefiting from deductions (ATAF Women in Tax Network 2022).

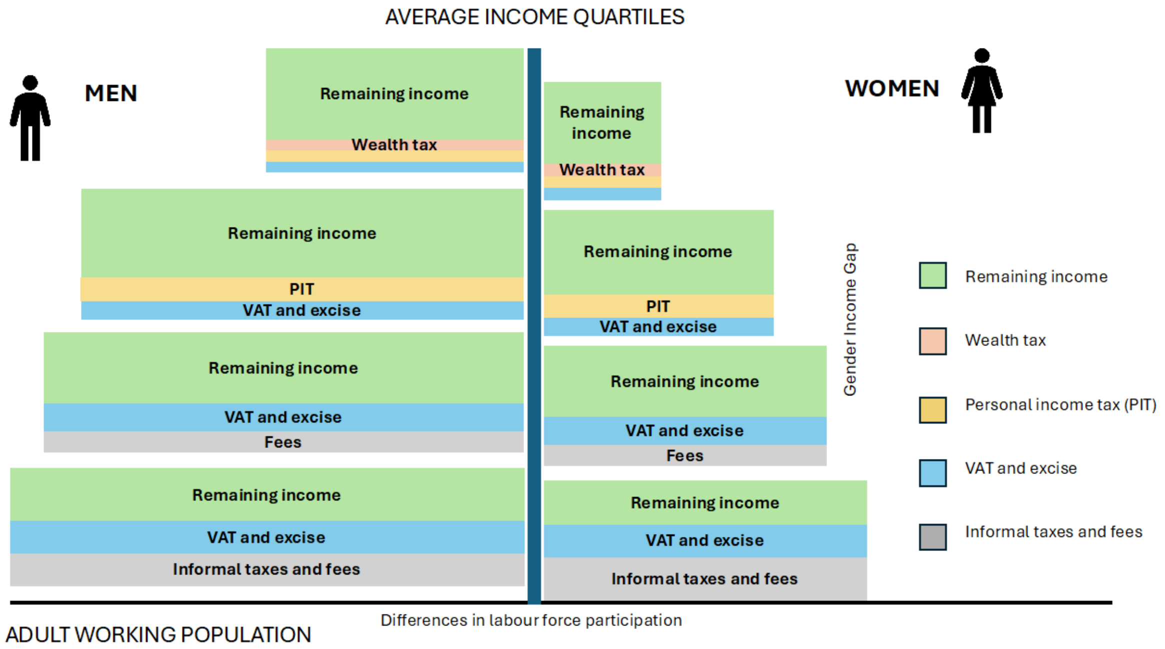
Table 2.1 Gender and tax issues across tax types

Category	Tax types	Incidence on low-income population	Relative incidence on women	Relevant gendered structures	Tax-specific sources of variation in outcomes	General sources of variation in outcomes
Indirect taxes	Value added tax (VAT)	High	High	Gendered nature of consumption	The nature of goods that have been zero-rated/exempted	How revenue is spent; effectiveness of tax administration
	Excise taxes	Low	Low	Gendered nature of consumption of tobacco, alcohol, etc.		
	Trade taxes	Unclear	Unclear			
Direct taxes on businesses	Taxes on corporate income	Low	Low	Formal business ownership	Tax exemptions and deductions	
	Local government fees (business licences, garbage collection, etc.)	High	High	Formal and informal business ownership	Fixed fees, which do not take into account size of business	
	Taxes on the informal economy, including presumptive taxes	High	High	Sectoral differences in informal economy	Flat tax rates, which rely on proxies to estimate income	
Direct taxes on individuals	Taxes on personal income	Low	Low	Formal employment	The nature of tax exemptions, refunds and personal relief	
	Taxes on wealth	Low	Low	Inheritance; property ownership; access to financial markets		
	Taxes on property	Low	Low	Property ownership		
	Small and informal taxes, and user fees	High	High	Use of public goods and services	Intra-household spending responsibilities; nature of informal exemptions	

Source: Authors' own.

Figure 2.1 helps to visualise women's participation in labour markets at different levels of income, and the differential impact of taxes and fees.[4] Below, we begin to explore the nature of these biases and their impact in lower-income contexts, considering in turn indirect taxes, direct taxes on businesses, and direct taxes on income, wealth and property.

Figure 2.1 Illustrative difference in tax burden of men and women (of adult working population)



Source: Authors' own.

2.1 Indirect taxes

In recent decades lower-income countries have increasingly turned to indirect taxes, especially VAT, to raise revenue, and on average indirect taxes make up a larger share of revenue than in higher-income countries (see, e.g., Genschel and Seelkopf 2016). Indirect taxes have also often been promoted by international organisations, such as the International Monetary Fund, alongside cuts in trade taxes (Buenaventura and Miranda 2017). While indirect taxes, particularly VAT, have been a central focus of policy and advocacy work relating to gender and taxation, the evidence of their impact on women and gender equity is not straightforward.

The gendered impact of VAT has been a central focus of advocacy for fiscal justice. Overall, though VAT does not usually explicitly discriminate between women and men, it is argued that the burden of this tax often falls disproportionately on women because they are disproportionately represented among low-income earners (Barnett 2018; Grown and Valodia 2010; Lahey 2018, 2019). Female-owned businesses, particularly those operating in the informal sector, are often seen to be particularly vulnerable to the negative effects of VAT (Lahey 2018). This can be because they are often less likely to register their business for VAT, and therefore do not get an opportunity to claim refunds of VAT on inputs (Capraro

4 Bearing in mind that one challenge is the lack of gender-disaggregated data, particularly for women in the informal economy in lower-income countries, Figure 2.1 is purely conceptual. Differences have been exaggerated for ease of understanding. The actual scale of the difference between men and women at different levels, as well as their different participation in the labour force, will be specific to each country's economy and tax policy.

2014). Moreover, when governments do not reduce or zero-rate basic goods, it is argued that the burden of these taxes falls disproportionately on women, because women spend a larger proportion of their income on collective household needs, such as food, health and education (ATAF Women in Tax Network 2022; Grown and Valodia 2010).[5]

Nevertheless, zero-rating is not always the best way to address gender equity, as it introduces complexities and inefficiencies into the tax system. There is mixed evidence of VAT cuts being passed on to consumer prices, implying that poor consumers may not always benefit from zero-rating policies (Jurga et al. 2020; Rossouw and Ross 2020). Further, the impact of zero-rating policies may be more limited for lower-income households. Evidence suggests that in some contexts they pay less in consumption taxes than high-income households, because the former are more likely to purchase their goods from smaller retailers that do not pay taxes (Bachas et al. 2020). This is in line with evidence that suggests that, while preferential VAT rates reduce poverty, they are often not well-targeted towards poor households overall (Warwick et al. 2022). More generally, the dominant advice from international organisations has been to limit multiple rates – they are not considered efficient, and complicate the administration of VAT.[6] Instead, good tax policy design suggests that a tax system should be as simple as possible, with VAT levied as widely as possible, and proceeds spent on helping those in need (IFS and Mirrlees 2018).[7]

Relatedly, advocacy groups and others have called for zero-rating of taxes (particularly VAT) on menstrual products (often referred to 'tampon taxes' or a subset of 'pink taxes'). While up to 25 countries have removed or reduced taxes on these products after a landmark case in Kenya in 2004 (Crawford and Spivack 2017; Williams 2019), there is little evidence that doing so is the most effective policy instrument to address gender equality or improve access and affordability of menstrual products (Byrne 2023).[8] As with other VAT cuts, evidence suggests that savings are rarely passed on to consumers. More fundamentally, there is a risk that such an approach distracts from other policies that might have a greater gender impact, and may be more likely to benefit poor women.[9] An alternative approach, in line with good tax policy, would be to leave VAT alone and provide more generous direct transfers to poor households, which can support several gender-policy goals simultaneously (Coelho et al. 2022; Warwick et al. 2022).

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5 In Uganda, e.g., the tax incidence of VAT on salt and paraffin was felt more by lower-income households, with female-headed households in the lowest quintiles having a higher tax burden than male-headed households (Ssewanyana et al. 2010). Later exemptions of VAT on salt and paraffin reduced the vulnerability of poor female-headed households without significantly affecting total revenue. Consumers benefit more from zero-rating than from exemptions. When a good is zero-rated, the seller - even though not charging VAT - can still claim VAT on their inputs. In contrast, when a good is exempted the seller does not charge VAT, but they cannot claim VAT on inputs, which means that they could still potentially shift the VAT input costs to buyers.

6 In line with this, many countries have cut their zero rates for basic goods. Kenya, e.g., reduced the number of zero-rated items from 400 to 30; Trinidad and Tobago removed basic foods, such as rice and flour, from zero-rating; and South Africa increased indirect taxes on some consumer goods (Grown and Valodia 2010).

7 IFS and Mirrlees (2018: 175) note that 'Exemption is anathema to the log of the VAT', and that the VAT would be usefully reformed through 'a wholesale removal of most of the exemptions and zero- and reduced-rating of goods and services which add so much complexity and distortion to the current system' (2018: 193). Bird (2010: 363), meanwhile, describes the VAT as 'unquestionably the most successful fiscal innovation of the last half-century … perhaps the most economically efficient way in which countries can raise significant tax revenues'.

8 Recent research based on a small number of interviews suggests that policy-makers seem to be embracing the abolition of tampon taxes more 'in pursuit of the praise and popular acclaim' they see associated with such a feminist move, rather than being based on 'a review of adequate data and research related to the stated aims of menstrual and gender equity' (Byrne 2023: 1). While this may be treated only as suggestive evidence, it does emphasise the need for more evidence-based policy-making in this area.

9 While VAT exemptions on items like tampons seem intuitively appealing, 'if we honestly ask about the best way an entire tax system could help the poorest in society, the answer would … [be] more generous benefits and better-quality public services' (Harford 2023: 21).

In other areas, the gender impact of consumption taxes is unclear. A failure to tax goods with negative externalities, such as tobacco, could have a gendered impact in favour of men, who on average smoke more (Coelho et al. 2022). However, some argue that excise taxes on alcohol and tobacco still can have a negative impact on women by skewing household budgets (Williams 2019). Overall, considering the gendered impact of consumption taxes is not straightforward. It requires an understanding of the overall progressivity of the tax and redistributive system, and a recognition that such taxes are often an important source of revenue for governments (Maskaeva et al. 2021). Accordingly, analyses need to consider not just the stand-alone burden of indirect taxes, but also their contribution to government spending and social protection transfers, which in turn may promote gender equality (see, e.g., Ambel et al. 2022).

Trade taxes, meanwhile, may affect three categories of women – women working in sectors whose goods are traded internationally (e.g. garment workers in South Asia); traders of these goods (e.g. women cross-border traders in Africa); and consumers of these goods (e.g. baby formula). These effects might work at cross-directions depending upon the context. In terms of employees, there is increasing evidence that trade and tariff policies can lead to gendered outcomes, and tend to negatively affect vulnerable groups – especially women. Some evidence suggests that job losses because of tariff reductions can negatively affect the livelihoods of women, as well as overall public expenditure (Seguino 2000). Meanwhile, Betz et al. (2022) show that, on average, import tariffs are lower for sectors in which more women work – meaning that employees in male-dominated sectors are more protected, as workers face lower trade-based wage pressure. They argue that gender-biased trade policy therefore contributes to the global gender wage gap. In Bangladesh, Koolwal et al. (2023) show how variation in import tariffs on key agricultural inputs creates gendered effects on agricultural employment and production. Given the high degree of gender segmentation in different agricultural activities, differences in import tariffs across sectors are negatively associated with employment and earnings in poultry and livestock activity, where women are heavily concentrated.[10]

In terms of consumers, in some cases, including Mozambique, reductions in tariffs have been shown to benefit wealthy consumers, who were able to buy cheaper imported consumer goods, rather than poor women (Fontana 2009). Most comprehensively, Betz et al. (2021) compare nearly 200,000 pairs of tariff rates on otherwise identical gender-specific products (e.g. 'women's cotton shirts' vs. 'men's cotton shirts') between 1995 and 2015. They find that, on average, women's goods are taxed 0.7 per cent more than imports of men's goods. They thus conclude that the setting of import tariffs for gendered goods results in systematic penalties on female consumers, which are compounded through the transactions of wholesalers and retailers. While such cross-country analysis is valuable and should be replicated to consider other issues, it is nevertheless important to recognise that the impact of trade taxes will be highly context-specific, highlighting the value of more in-depth case studies capturing variations in economic markets.

2.2 Direct taxes on businesses

Attention is often paid to corporate income taxes when considering the gendered effects of direct taxes on businesses – though these are less likely to affect women, given that most women-owned businesses in lower-income countries fall below corporate income tax

[10] In this context, import tariff rates are much higher on feed-related imports, affecting the female-dominated livestock and poultry-rearing sectors. Imported inputs for crop agriculture, dominated by men, are also heavily subsidised.

thresholds, or are otherwise unregistered with revenue authorities (Barnett 2018; Kangave et al. 2021). One argument made is that women-led businesses have not enjoyed the global decrease in corporate tax rates – from an average of 38 per cent in 1993, to an average of 22.5 per cent in 2016 (Lahey 2018). Another common argument made by civil society organisations (CSOs), in particular, is that, in order to fund essential services that reduce the burden on women, governments need to make better use of progressive taxes, particularly corporate taxes – by eliminating tax exemptions, reducing opportunities for tax avoidance, and closing loopholes for illicit financial flows (Global Alliance for Tax Justice 2019; Lahey 2018; Rodríguez and Itriago 2019; Sharpe 2016; Williams 2019). Strictly speaking, these represent good, progressive tax policies that will have an impact on the overall fairness of the tax system. There are, however, few studies in lower-income countries that have tested whether an increased reliance on corporate taxes increases public goods provision in a way that benefits women,[11] while the gendered impact of public expenditure is complicated, as discussed further in Section 3.

In contrast to corporate income tax, understanding taxation of small businesses and the informal sector is relatively important, given the size of the informal economy globally and the gendered nature of informal economic activity. Policy-makers have paid increasing attention to taxing the informal sector as a means of raising revenue, and, at least apparently, inculcating a taxpaying culture among informal unregistered enterprises (Gallien et al. 2021; Gallien and van den Boogaard 2023; Joshi et al. 2014). Overall, however, evidence suggests that taxing the informal sector generates less revenue than often expected (Gallien, Mascagni et al. 2023; Gallien and van den Boogaard 2023). It risks 'overtaxing those operating at the margins of profitability' (Lahey 2018: 39; see also Anyidoho et al. forthcoming; Gallien, Occhiali et al. 2023), with women often disproportionately represented at those margins.

Increasing evidence suggests that presumptive or simplified tax regimes – which are a common means of taxing informal businesses – can have a negative gender impact, where observable proxies for income (e.g. number of tables in a restaurant) are poorly matched to profits. For example, in Ghana, Caroll (2011) finds that proxies based on type of business structures (concrete vs. makeshift shack) do not accurately reflect income, leading to the lowest income earners paying between 16-25 per cent of their income in tax, compared to 12-20 per cent for higher earners. Further inequities can emerge across female- and male-dominated sectors, depending on the tax rates applied. For example, the presumptive tax regime in Zimbabwe is both regressive and horizontally inequitable compared to the same income being subject to the formal tax system – the highest tax rates (200 per cent) are paid by the lowest-earning hairdressers, a profession that is dominated by women (Dube and Casale 2017). Even where rates are the same, the lower income of female-owned businesses may affect outcomes. For example, Akpan and Sempere (2019) find that women traders in Nigeria paid the same presumptive taxes as male traders, but consistently earned less – resulting in a higher effective tax rate. Similarly, in Kenya a flat turnover tax of 3 per cent on gross profits on businesses earning less than US$50,000 annually disproportionately fell on women, who comprised a majority of lower-income businesses and yet generated less income than men (Jalipa and Othim 2020). More generally, presumptive tax regimes are regressive, given their flat rates and limited progressivity in steps, with women-owned

[11] Exceptions include Reeves et al. (2015), who find a positive relationship between increases in tax revenue and progress in the provision of health coverage in low- and middle-income countries, and Carter and Cobham (2016), who find that there is a positive but weak relationship between increased tax revenue and the provision of health services in low- and middle-income countries.

businesses more likely to have lower earnings and thus pay a disproportionately high relative rate of taxation (Anyidoho et al. forthcoming; see also Hicks et al. 2022).

As a subset of taxation on the informal economy, market taxes can lead to gender bias where: (1) women or men are over-represented among those trading in markets, and markets are taxed more than other economic activities; (2) women or men are over-represented in the categories of sellers – by size or by goods – that are relatively more heavily taxed; and/or (3) women or men face additional taxes or fees that are effectively required in order to operate in market spaces. Existing research provides evidence of gender bias along these key dimensions. First, in sub-Saharan Africa most market trade is carried out by women, and there is some evidence that local governments charge relatively more in market taxes than other business taxes, with inequitable and gendered impact (Akpan and Sempere 2022). For example, a study of market taxes in Zimbabwe finds that women are more represented in markets and earn less than male traders, and that overall tax rates for traders are effectively much higher than for personal or corporate income taxes (Ligomeka 2019). Similarly, in Uganda, Tanzarn (2008: 21-22) highlights that market vendors – who are mostly women – pay more in operating fees than commercial enterprises, which are mostly run by men.[12] Second, there is some, though relatively limited, evidence on gender biases as a result of differences in the rates at which sectors are taxed within markets. For example, a study of market traders in Uganda finds that market fees place a higher burden on women, who trade in smaller items, than men, who trade bigger items such as livestock (SEATINI and Oxfam 2017: 15). Third, female traders often face disproportionately high costs in order to access public toilets in markets because they have fewer options to relieve themselves. In a study in Tanzania of Dar es Salaam's city markets, Siebert and Mbise (2018) find that, while market fees are comparatively lower, with little evidence of gender bias in the impact of these fees, the gendered impact of fees for the use of public toilets was considerably higher, because of a more frequent need and fewer alternatives for women (see also Action Aid 2018: 3; Sharpe 2018: 13). Tracking these gendered dynamics is important, though often invisible in analyses of the gendered impact of the tax system – which tend to focus on the national tax system. The taxes experienced by many informal businesses, including market traders, operate at the local level.

Increasing evidence draws further attention to the gendered impact of the small and informal taxes and user fees that small businesses often have to pay to operate. For instance, small-scale cross-border traders, most of whom are women, are often disproportionately likely to face informal taxes and demands for bribes, as well as facing higher rates of exploitation, harassment and violence at the hands of border officials (Klopp et al. 2022; Ruiter et al. 2017; Titeca and Kimanuka 2012; van den Boogaard et al. 2021). Of course, men are also affected by informal taxes and fees. In some contexts, female cross-border traders carrying small amounts of food face fewer informal taxes (UNDP Africa Borderlands Centre 2020). In other cases, men are more likely to face harassment and violence, in part because of women's ability to negotiate with officials (Titeca and Kimanuka 2012). Further, there is some evidence that transport workers, who are often predominately men, may face a range of informal taxes relating to transport and checkpoints (SEATINI and Oxfam 2021; Schouten 2022; Thakur 2023). Understanding the gendered impact of these fees, therefore, requires comparison with female-dominated sectors – which has been a relatively rare form of analysis. More generally, the distribution of informal payments is highly contextual and

[12] While there have been amendments to market rates and trade licensing fees in Uganda since this research was conducted, the general pattern of small market traders paying more in daily fees than formal firms pay in monthly or annual taxes is a pattern more broadly evidenced across contexts (Asmare et al. forthcoming; Prichard and van den Boogaard 2017).

shaped by local practical norms, social networks, and understanding of moral economies (Prichard and van den Boogaard 2017; van den Boogaard et al. 2021). Overall, however, it is clear that focusing only on policies around formal direct and indirect taxes – or even only on formal local government market fees – does not provide a complete picture of the ways in which gender and taxation interact for businesses in lower-income contexts. Nevertheless, it remains challenging to even judge the size of the problem, given the difficulty of estimating incidence and impact.

2.3 Direct taxes on income, wealth and property

The gendered impact of direct taxes on individuals stems largely from formal taxes on personal income, wealth and property. In particular, noting that personal income taxes may contain explicit biases against women, researchers have documented various explicit gendered biases, including laws that effectively increase the marginal tax rates applicable to women (Budlender et al. 2010; Capraro 2014; Stotsky 1996; IMF 2022). While laws across many countries have changed to remove these provisions (Budlender et al. 2010; Stotsky 1996; Shareef 2022),[13] biases around personal income tax reliefs or deductions remain more common.[14] This is particularly important, as the design of income taxes can influence the incentive to enter the labour market, as well as the nature of labour market participation – with the reality that even seemingly gender-neutral tax policies can have an adverse impact on gender equality (Argirò et al. 2023). For example, a study of five lower-income countries finds provisions in tax laws that explicitly favour men, by either reserving explicit tax deductions to men, or implicitly giving tax deductions or credits to male heads of households (World Bank 2015). Meanwhile, childcare often does not count as a deduction – this disproportionately affects women and lowers labour force participation, failing to take into account the unpaid care responsibilities borne by women (Seelkopf 2021; Niesten and Hyland 2022). Tax deductions can also be used to actively benefit women. For example, under Ghana's Income Tax Act, individuals earning employment or business income are allowed deductions for several personal expenses relating to care responsibilities, including educating children and caring for elderly relatives (Income Tax Act 2015, Act 896, Fifth Schedule (Ghana)). More generally, it has been noted that the thresholds of personal income tax can affect gender equality. Women are more concentrated in lower-income groups, and thus more likely to be affected when thresholds are set too low – including near or below poverty lines in many countries (ATAF Women in Tax Network 2022).

Less research to date has focused on the gendered impact of taxes on wealth. Given that men are in general wealthier than women (Ruel and Hauser 2013), it is not surprising that 'progressive tax systems that rely strongly on wealth and personal and corporate income taxes are not only more equal in general, but also have a lower implicit gender bias' (Seelkopf 2021: 197). As wealth-related taxes are often underutilised and fail to adequately tax rents associated with investment returns, they are likely to implicitly benefit men (Coelho et al. 2022). Meanwhile, gender biases in inheritance rights also tend to favour men. As of 2020, 23 per cent of countries did not have full equality of inheritance rights between men and women. Countries with a relatively low female share of capital income and wealth, and

[13] There are, however, some exceptions. Section 45 of Kenya's Income Tax Act provides that the income of a married woman who is living with her husband is deemed to be the income of her husband, and is assessed and taxed on the husband unless the woman opts to file a separate tax return (The Income Tax Act 2021, C. 470 (Kenya)).

[14] Uganda's Income Tax Act, e.g., states that persons will not be allowed deductions for expenditure which is of a personal nature. It defines expenditure of a personal nature to include a 'cost incurred in the maintenance of the person or the person's family' (Section 22 (3) (a) of The Income Tax Act, Cap 340 (Uganda)).

unfavourable inheritance rights for women, tend to tax inheritance particularly lightly (Coelho et al. 2022).

Relatedly, cross-country evidence suggests that property tax revenue is higher when property rights for women are stronger, and that countries that do not provide equal asset ownership provisions in their legal framework frequently do not tax property or wealth at all (Coelho et al. 2022). Critically, this represents most women in lower-income contexts, with less than 15 per cent of global land being owned by women (FAO 2018), often major disparities in property wealth (World Bank 2023), and nearly 40 per cent of all economies still limiting women's property rights in 2020 (World Bank 2022; see also Lahoti et al. 2020).[15] This reflects the reality of the significant barriers that women face to owning property – including cultural norms, legal restrictions and lack of access to credit (Lahoti et al. 2020). Women are thus less liable to pay property taxes, and pay less proportionately because of the lower value of the properties they own (World Bank 2023). However, there is some evidence that, where they do pay, women bear a larger tax burden on land taxes because of gender agricultural productivity gaps, shaped by norms limiting women's role in agriculture (Komatsu et al. 2021).

Moreover, though some suggest that tax policies may be designed in a way to increase gender equity in property ownership – specifically, through exempting women from paying land registration taxes, or reducing taxes for land owned individually or jointly with women (FAO 2018) – underlying changes to gendered structures of land ownership and management are not guaranteed. For example, in Nepal various tax exemptions in 2015 aimed to encourage land registration in the names of women and female children. A small-scale evaluation of this policy in nine villages found an increasing trend of female land ownership, which could partly be explained by tax exemptions. However, it was also observed that, in some cases, male members of households simply took advantage of the law to register in women's names, without necessarily conferring them rights to the land (IOM 2016). A similar reform was undertaken in India, with gender-based discounts on taxes related to property, including stamp duty and property tax. An evaluation of the reform found that the incentives encouraged female property ownership, though similarly noted that property ownership does not always translate into a greater role for females in the control and management of property or substantive equality (Awasthi et al. 2023).[16] This highlights the reality that simple policy fixes do not necessarily address underlying patriarchal structures.

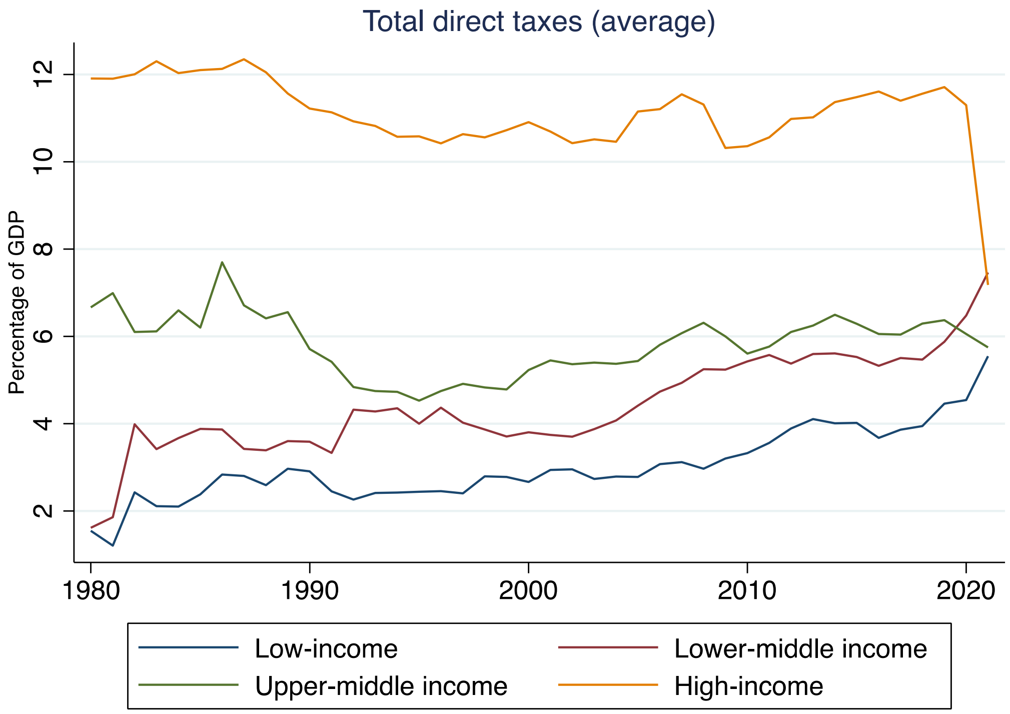
Finally, while formal tax policies, including personal income taxes, wealth taxes and property taxes, have been the focus of much policy attention, focusing only on national-level and formal taxes misses much of the story of gender inequity and tax in lower-income contexts. In practice, only a small share of people in most lower-income countries pay formal direct taxes to the central government. For example, direct and personal income taxes make up a much lower proportion of revenue-to-GDP in lower- versus higher-income countries (Figure 2.2). Meanwhile, from 1980 to 2021, direct taxes on average made up 30 per cent of total tax revenue in lower-income countries, compared to 44 per cent in higher-income countries. The

[15] In countries where land ownership and titling has only recently been formalised, the formalisation process itself can disempower women and reinforce women's unequal position with respect to tenure rights (Durand-Lasserve et al. 2007; Gallien and van den Boogaard 2021). Indeed, access to land has always been gendered in both customary and contemporary laws.

[16] They highlight other factors that positively contribute to female property ownership, including loan concessions offered to females buying properties in their names or in joint ownership, security of inheritance, providing equal property ownership rights to women, and income contributes (Awasthi et al. 2023).

same figures for income taxes as a proportion of total tax revenue were 12 per cent and 25 per cent, respectively (UNU-WIDER 2022).

Figure 2.2 Direct and income tax revenue as percentage of GDP, 1980-2015[17]



Source: *Government Revenue Dataset* (UNU-WIDER 2022).

This is not to say that people do not pay tax. As we've discussed above, many lower-income earners in the informal sector pay a range of formal taxes and fees in relation to their income-generating activities – often at local government level. Moreover, in contexts with weak fiscal foundations, individuals and households often pay a variety of user fees and informal taxes to access public services, which would otherwise be financed through taxation. Because of their importance for financing local public goods, not including user fees and informal taxes in analyses of gender and taxation in lower-income countries leaves an incomplete picture of gender inequities, which may be embedded in both formal and informal structures and institutions. In some contexts, including Sierra Leone, the Democratic Republic of the Congo (DRC), Ethiopia and Somalia, formal and informal user fees for essential services represent a much greater burden for individuals and households than formal taxes paid to local governments, and are often the largest component of formal and informal payments for most taxpayers (Ambel et al. 2022; Paler et al. 2017; van den Boogaard et al. 2019; van den Boogaard and Santoro 2021).

These can have a significant gendered impact. First, user fees are generally regressive, as they are often levied at a flat rate. They may result in gender bias when: (1) women or men pay more user fees as a result of their role in households or communities; and/or (2) the institution of user fees limits access to services for one gender more than the other. Existing evidence suggests that user fees for public goods, such as toilets, water, education and health care, can place a disproportionate burden on women, because of 'their reproductive

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[17] Personal income tax revenue includes total tax revenue on individuals' income, capital gains and profits, exclusive of resource revenue. Average is based on observations for which data is available.

health needs and their unpaid care responsibilities, including caring for children, the elderly and the sick' (Sharpe 2018: 12). Moreover, widespread evidence suggests that, when user fees are required to access essential services, particularly health care and education, women and girls lose access at a higher rate than men and boys.[18]

Second, informal taxes – non-market payments that are not required or defined by state law, and are enforced outside of the state legal system – have often been found to be regressive (Olken and Singhal 2011; Paler et al. 2017; van den Boogaard 2020; van den Boogaard et al. 2019; van den Boogaard and Santoro 2021), and may have gender implications depending on the distribution of incidence. In many lower-income contexts, informal taxes are required to build schools, pay teachers and maintain roads. While there is limited data on the incidence of informal taxation across contexts, some evidence suggests that women face a higher overall burden of informal taxes and fees. For example, while female-headed households in Sierra Leone pay fewer formal taxes and user fees than male-headed households, they are more likely to pay proportionately more informal taxes in relation to their income for community goods and to access public goods and services (van den Boogaard 2018). Likewise, in the DRC, Paler et al. (2017) find that female-headed households pay significantly more than male-headed households, in both absolute and relative terms, to access public services, including water, health, electricity and sanitation.[19] The mechanisms through which these inequitable informal burdens persist remain less well-explored, though probably reflect a combination of intra-household budgeting and power dynamics, and gendered roles within households and communities (Paler et al. 2017; van den Boogaard 2018).

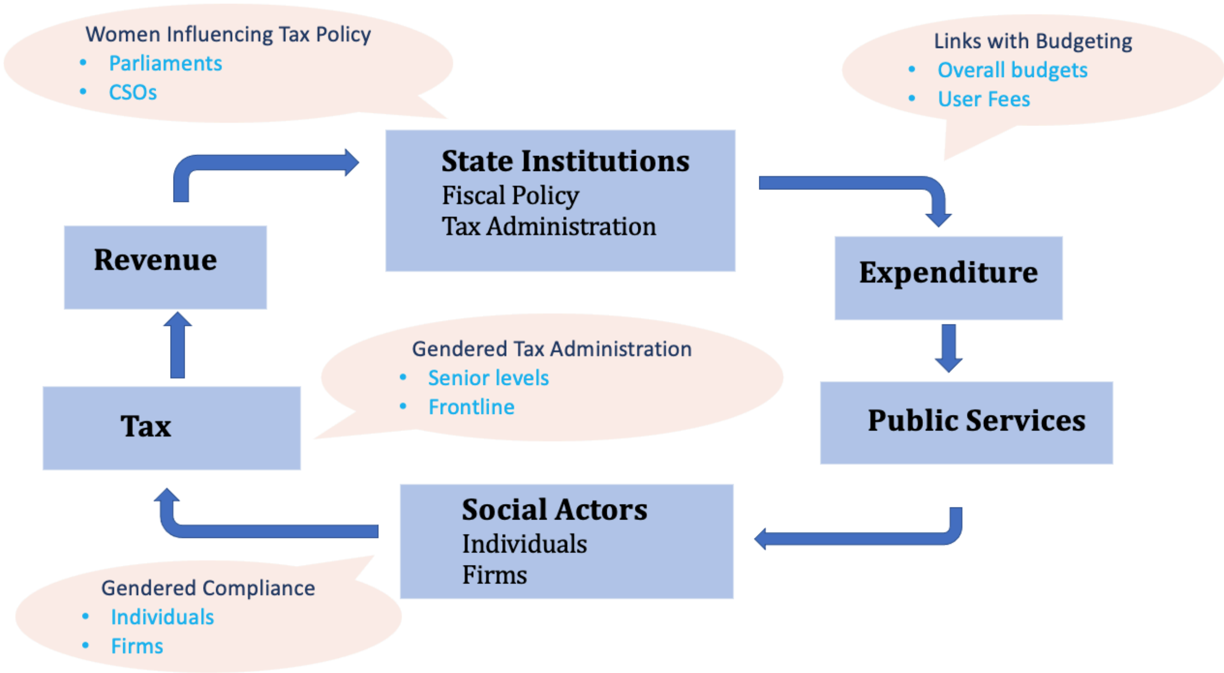
3 Gender in tax practice

Tax policies are one part of the gender picture, and their implementation and enforcement are another (Figure 3.1). Gender considerations and gendered outcomes can come into tax practice through several routes – the gendered nature of taxpayer behaviour, the different impact of tax administration on men and women, the role of women in tax administration and policy-making, and the links between tax and gender-sensitive budgeting. We consider each in turn.

[18] When user fees are required to access health care, women have less access (Ekwempu et al. 1990; Hercot et al. 2011; Meessen et al. 2011; Moses et al. 1992; Nanda 2002). By contrast, in Uganda, when user fees were abolished for health care, poor women increased their demand for health services more than poor men (Lawson 2004). There is similarly widespread evidence of the negative impact of school fees on girls' attendance relative to boys (Deininger 2003; Tanzarn 2008; Tomasevski 2003). To counteract this, governments in some East Asian countries have periodically exempted girls from paying school fees, and sometimes just poor girls (Herz et al. 1991).

[19] Moreover, there is abundant evidence that women play a critical role in communal-level forms of self-help and public service provision that involve levying informal user fees. This includes management of schools and water wells, though the labour and time burden of these activities has not been explored.

Figure 3.1 Gender and tax in practice



Source: Authors' own.

3.1 Gendered taxpayer behaviour

A significant body of research has considered how men and women may behave differently as taxpayers, though with less evidence from lower-income countries. The empirical evidence of the relationship between gender and tax compliance in higher-income countries is mixed (Cadsby et al. 2006; Eckel and Grossman 2008; Mahangila 2017), though some studies find that women are on average more likely to be tax-compliant than men, and are more averse to tax evasion (Baldry 1987; Bruner et al. 2017; D'Attoma et al. 2017; Marino and Zizza 2012; McGee and Tyler 2006; Nurkhin et al. 2018; Orviska and Hudson 2003; Spicer and Becker 1980; Torgler and Valev 2010; Brockman et al. 2016). Even so, a meta-review finds that the majority of tax compliance studies prior to 2015 ignore gender completely, and only a few interact gender with the treatment (Brockmann et al. 2016: 403). Given that many studies look at gendered differences as a secondary rather than core outcome of interest, the mixed findings across cases may be a function of the different treatments tested.

Less research on the gendered nature of taxpayer behaviour has been done in lower-income countries, and the evidence that exists is mixed or inconclusive (Calvet Christian and Alm 2014; D'Attoma et al. 2020). As in higher-income countries, some evidence suggests that women are more tax-compliant. For instance, in Mexico Sour (2009) finds that women are more likely to comply with personal income tax obligations. In Ethiopia, female-owned enterprises in Addis Ababa are about 20 percentage points more likely to be tax-compliant than male-owned enterprises, with the probability of compliance increasing as the female ownership of shares in the enterprise increased (Yimam and Asmare 2020). Cross-country data indicates generally better compliance among women, while administrative data from Rwanda shows that female-owned firms are more likely to be active tax filers (Mascagni and Iyengar Srivatsa forthcoming). However, in other contexts obvious gender differences do not emerge. In Uganda, researchers find mixed results on the gender dimensions of tax compliance of sole proprietorships, with women being more compliant than men in filing tax returns, but with no significant differences when it comes to the actual paying of taxes (Kangave et al. 2021). Similarly, Ameyaw and Dzaka (2016) do not find any gender differences in tax compliance in Ghana, and administrative data from Eswatini shows no significant differences in compliance (Mascagni and Iyengar Srivatsa forthcoming).

Given these mixed results and methodological issues in explaining or predicting tax compliance, the state of existing evidence raises questions about the value of focusing on gendered tax compliance – rather than on, for example, improving tax administration for all taxpayers. Methodological issues are numerous. For example, studies of tax compliance do not always treat ‘compliance’ consistently. Recent work makes clear that there are significant differences between being registered with the tax administration, filing tax returns, and filing accurate tax returns (Kangave et al. 2021; Mascagni et al. 2019). Most studies on the gender dimensions of tax compliance are not based on an assessment of the multiple steps in-between registration and payment, either because the researchers do not have access to this information, or the administrative data is inaccurate or incomplete. Indeed, the bulk of research on tax compliance has relied on either perception surveys or tax experiments conducted in a laboratory setting, which do not always reflect how taxpayers behave when faced with real-life taxpaying situations (Mascagni 2018). At the same time, many studies that measure compliance focus only on nationally-registered taxpayers, disregarding the formal and informal taxes and fees that are paid by informal sector operators, including at the local government level. In many contexts fewer women own businesses in the formal sector, and women are less likely to be registered with the tax administration – with implications for the representativeness of the female taxpayers that are captured by compliance analyses relying on administrative data. All of this means that the findings of studies on tax compliance and taxpaying behaviour should be treated with caution, as they do not capture the full realities of tax payment for lower-income individuals and firms.

Meanwhile, it is increasingly clear that patterns relating to taxpayer perceptions and tax morale in higher-income countries cannot simply be extrapolated to lower-income countries.[20] For instance, while at the global level women have higher tax morale than men (Torgler and Valev 2010), in Africa they are found to have lower tax morale (OECD 2019). In Rwanda and Eswatini, for example, women have lower levels of trust in revenue authorities, and perceive the tax system to have less legitimacy (Mascagni and Iyengar Srivatsa forthcoming). This may be a reasonable position given the levels of discrimination women face, and other structural inequities that may make them less trusting of government – as well as the gendered realities of tax literacy and taxpayer engagement (Mascagni and Iyengar Srivatsa forthcoming; van den Boogaard et al. 2022).[21] In general, women are less likely to know about tax policies, liabilities, reduction strategies and ways to engage with the tax administration, while information about changes in tax laws or policies is often less likely to reach the women affected.[22] A lack of information, or fear of engaging with tax officials, may result in female taxpayers becoming even more vulnerable. Research shows, for

[20] More generally, there is reason to question whether concepts like tax morale - or even taxation - are easily comparable across contexts, given diverse measures used across surveys (Prichard 2022), and distinct histories and language used around taxation in different contexts (Bak and van den Boogaard 2023). Again, therefore, some analyses about gendered differences in tax perception need be treated with caution.

[21] In other contexts, avoiding tax officials has led to less harassment and gender-based violence. The World Bank’s Great Lakes Region project, e.g., provided small-scale traders along the DRC-Rwanda border with information on procedures and tariffs. This was found to reduce bribe payments and gender-based violence, because traders who received information began to avoid officials by crossing borders at unofficial hours (Croke et al. 2020).

[22] One study of women traders in East Africa finds that cross-border women traders were not aware of changes in tax policies due to the formation of the East African Community Customs Union, a year after it was operationalised (Higgins 2012).

instance, that fear may lead women to take more dangerous paths to avoid customs posts, or increase their vulnerability to manipulation by tax officials. This can mean they pay more taxes than they should, or are victims of sexual harassment (SEATINI and Oxfam 2021). While this is a well-recognised issue, efforts to undertake gender-sensitive taxpayer education and engagement strategies are relatively rare, and, where they do exist, have yet to be rigorously evaluated.

3.2 Gendered impact of tax administration

While there may be explicit and implicit biases in tax policies, and gendered impact through the levying of informal taxes and user fees, as discussed above, gendered outcomes can also emerge through the impact of tax administration – which, in turn, is shaped by state capacity, rent-seeking and political dynamics. In lower-income countries, administrative weakness is most acute at the local level, where the majority of people make the most payments. Where administration is discretionary and variable, it is likely to have the most gendered impact – with evidence showing that the tax administration may introduce gender biases through the ways that tax officials enforce tax policy.

Gender biases may be introduced when tax collectors enforce certain tax policies more than others, or otherwise discriminate in levying taxes. For example, particularly when considering the administration of presumptive tax regimes, enforcement may be unevenly applied (Workneh et al. 2019). More visible businesses – such as market traders and street vendors – might in practice pay more than less visible or harder-to-tax businesses due to stricter enforcement of tax policies (Caroll 2011; Gallien and van den Boogaard 2023; Joshi 2017; Resnick 2018; Siebert and Mbise 2018; Anyidoho et al. forthcoming). This may have gendered implications, depending on whether women dominate in more visible or harder-to-tax sectors, and will have to be examined in detail for each context.

There are opportunities for harassment and corruption when tax administration is based on face-to-face interaction, which may affect men and women differently (Iversen et al. 2006; Khan et al. 2016; Dube and Casale 2017). There are widespread reports of women facing more harassment than men. Several studies note that female traders are more vulnerable to harassment, including sexual harassment and violence, and may be targeted by tax collectors for sexual favours in lieu of payment (Akpan and Cascant-Sempere 2022; Capraro 2014; Caroll 2011; Hicks et al. 2022; Higgins 2012; Ligomeka 2019; Namara 2022; SEATINI and Oxfam 2021; Titeca and Kimanuka 2012; van den Boogaard et al. 2021).[23] These realities have led some to argue for mixed-gender tax collection teams as a means of decreasing incidents of sexual harassment (e.g. Akpan and Cascant-Sempere 2022). Despite more reported incidences of harassment in some contexts, however, there is also evidence from other contexts that women – and particularly vulnerable women, including the elderly, pregnant women and widows – can receive more respectful treatment from tax officials, or be informally exempt from taxes (Prichard and van den Boogaard 2017; SEATINI and Oxfam 2021). This variation highlights the extent to which face-to-face tax administration allows for discretion and arbitrary implementation of tax policies. The ways in which tax administration plays out in any context are deeply related to local power dynamics, as well as the collective organisational capacity of women and informal businesses (Carroll 2012; Joshi and Ayee 2008; Meagher 2018; Titeca and Kimanuka 2012).

[23] In Liberia, e.g., 37% of respondents experienced sexual-based violence at border crossings, and 15% had been raped or coerced to have sex in exchange for favours (Higgins 2012). Similarly, CSOs in Uganda working with women reported that sexual harassment was prevalent in cross-border and market trade, with male tax collectors asking female traders for sex in exchange for tax waivers (SEATINI and Oxfam 2021).

Other aspects of tax administration may impact the ease with which taxpayers can comply with tax obligations or engage with the tax system. Where there are constraints or barriers to compliance – for example, where tax offices are difficult to reach and payment needs to be made in person – women are more likely than men to have challenges in complying. This is a result of care-giving responsibilities, and the reality that women are more likely to have smaller firms than men. Accordingly, there is some suggestion that reforms to remove constraints to tax payment, including one-stop shops for business registration or digitisation of tax payments, may improve the ease of tax administration disproportionately for women. While there is a significant body of literature on the impact of these administrative reforms, few studies consider them through a gendered lens. A recent exception is Saha et al. (2023), who look at a one-stop shop business licensing reform in Indonesia in 2009 – although they do not consider tax outcomes explicitly. They find neither unintentional negative consequences for women-led firms, nor evidence of transformational changes for women-led businesses or gender equality in business ownership, with existing exclusions being maintained in some areas of the country. In Rwanda, despite the introduction of mandatory online filing and online payment of taxes in 2015, women remain significantly less aware of electronic services, and are correspondingly less likely to adopt them (Santoro et al. 2023). In Pakistan, while researchers found that women's limited mobility was likely to restrict their access to property registration and tax services, digitalisation of tax services did not guarantee increased access – particularly for women with limited education, who were less likely to own mobile phones and use the digital banking services (Komatsu and Touqeer 2023).

3.3 Women in tax administration

Variation in tax administration capacity, and the extent to which taxes are levied on a face-to-face basis, combined with differences in compliance, can thus lead to gendered outcomes. The impact of the gendered composition of tax administration on gender equity – in addition to frontline tax collectors – is less well explored. On average, nations with higher national per capita income have a larger proportion of women among national tax administration employees (Crandall et al. 2019: 110; ADB 2022). In OECD countries, women now account for about 60 per cent of the total tax administration workforce, though they tend to be concentrated at the lower ranks (OECD 2017). Meanwhile, they constitute approximately 60 per cent of the tax administration workforce in Latin America and the Caribbean, close to 30 per cent in the Middle East and North Africa, and a little over 50 per cent in East Asia and the Pacific (Baer et. al. 2023). The average is estimated at 25-30 per cent in Africa, though with considerable variation between countries, and a lower figure in countries more dependent on customs revenue (Moore 2020). African Tax Administration Forum (ATAF) (2018) draws attention to the gender imbalance within tax administrations in African countries, citing an average ratio of male-to-female staff of 1.84 in 2016, over 3 in Mozambique and Liberia, and as high as 4.68 in Togo. ATAF (2023) also emphasises a particular gender imbalance in favour of men at the executive level of revenue administrations, though ATAF (2020) notes that – among those countries that share data – there has been an increase in the percentage of women in senior positions in tax administrations in Africa, from 0.40 in 2010 to 0.56 in 2020.[24]

[24] Overall, in reporting African revenue administrations in 2019, men held an average of 76% of executive positions, though reflecting variation across countries. The Gambian, Nigerian, and Nigerien revenue authorities had all-male executive teams; Burkina Faso and Eswanti achieved gender balance; and in the Seychelles 65% of tax administration executives were women.

While it is commonly assumed that more women in tax administration will have positive effects on the quality of service, limited research has been conducted on the relative performance of women and men in tax administrations in Africa. An exception is a study of the performance of staff within the Uganda Revenue Authority, which found that female staff received somewhat higher performance evaluations, had longer tenures at the Uganda Revenue Authority, and were less than half as likely to be subject to serious disciplinary measures (Mwondha et al. 2018). This may be because females with similar skills are better employees, though a more likely explanation is that women have a harder time getting hired and promoted, even when they are highly qualified. Those who do make it are especially skilled, and feel more pressure to perform well. Similarly, research from Ethiopia found that female tax administrators were significantly less likely to be involved in serious misconduct, and they had significantly longer tenures in the tax administration than their male colleagues (Yiman and Mekonnen 2023). However, there were no consistent gender differences in employee performance scores, with performance evaluations being ‘highly prone to subjective biases’ (Yiman and Mekonnen 2023: 17).

On the front line of tax collection, meanwhile, Akpan and Sempere (2019) find that in Nigeria market traders prefer to pay taxes to female tax collectors. They are perceived to be more understanding and calmer than male tax collectors, and not involved in asking for sexual favours from taxpayers.[25] In light of these realities, some markets in Enugu and Kaduna states have created mixed-gender tax collection groups, and have begun replacing male tax collectors reported for sexually harassing female traders with female tax collectors. The impact of these changes has not, however, been explored.

More broadly, some revenue authorities have taken deliberate efforts to promote gender mainstreaming within their organisations. For example, in 2017 the South African Revenue Authority (SARS) adopted a gender mainstreaming framework to address issues of gender equality and diversity, with further action taken internally to address gender-based violence (SARS 2019). Similarly, in a bid to increase women’s access to tax services in Pakistan, the provincial government of Khyber Pakhtunkhwa hired 12 female field officers to maintain land records, and female inspectors and property tax collectors (Komatsu and Touqeer 2023). While the impact of these reforms is unclear, it may be an important first step in making tax administration friendlier for female taxpayers.

3.4 Women in tax policy-making

While there is a growing body of research on the impact of having more women in parliament (Tamale 1999, 2000; Miruka et al. 2021; Yoon 2013; Wang 2013; Devlin and Elgie 2008), we know very little about the impact of female policy-makers on tax issues. An analysis of 67 democracies, including all income ranges, finds that having more women representatives in the legislature increases the probability that gendered import tax discrepancies are recognised, and estimates that equal representation of women would reduce the annual tax penalty on women by an average of US$324 million per country (Betz et al. 2021). Similarly, Betz et al. (2022) argue that, when women are underrepresented in the legislature, women workers are overexposed to global markets as a result of trade tax policy. In addition, a recent study in Uganda finds that having a strong parliamentary female caucus group and a female speaker of parliament contributed to Uganda’s parliament being more gender-

[25] Male tax collectors were responsible for 98% of cases of physical and verbal harassment, 92% of cases of confiscated goods, and 84% of cases of reductions to tax amounts - despite the fact that they only accounted for 73% of all tax collectors in the markets visited (Akpan and Sempere 2019). Nevertheless, female tax collectors were well-represented in collection of bribes.

sensitive when discussing tax issues (Kangave and Rukundo forthcoming). The participation of female parliamentarians in tax issues in Africa has mainly focused on the impact of indirect taxes, particularly VAT. In Kenya (Miruka 2021) and Ghana (Okine 2023), for example, female parliamentarians have been instrumental in pushing for VAT exemptions on products such as sanitary towels. In Uganda, the Uganda Women Parliamentary Association (UWOPA) played a central role in resisting the introduction of VAT on agricultural inputs, sanitary pads, kerosene and piped water (Emorut 2014; Kangave and Rukundo forthcoming).

Having greater gender representation in policy-making, however, does not always guarantee that public finance agendas will be more feminist, or lead to better outcomes for women. There is a large literature that makes the general point that, while having women in public office is important as they signal passive representation, they do not automatically undertake active representation or pursue policies that benefit women.[26] In Uganda, for example, while there is some evidence of female parliamentarians actively invoking gender in tax debates, the participation of women is sometimes hindered by political party affiliation and limited tax knowledge (Kangave and Rukundo forthcoming). Nevertheless, evidence suggests that getting more women into the public sector at the front line can be beneficial for both men and women (Joshi 2010), even if there is insufficient research in the realm of fiscal policy. Keiser et al. (2002) offers two necessary (but not sufficient) conditions under which passive representation of women is likely to translate into active representation. First, public officials must have discretionary power to influence policy. Second, the policy arena has to be gendered in that: a) the policy benefits women as a class, b) the gender of the bureaucrat changes the nature of the relationship between client and public official, and c) the issue has been gendered through a political process. These conditions may or may not be met in the fiscal processes in specific countries – although, as we show, the gender of tax collectors does seem to matter.

Civil society may also play a role in supporting the implementation of gender-sensitive fiscal policies by, for instance, conducting gender analysis of tax policy, providing legal aid to businesswomen, legal advocacy, knowledge-building and dissemination, and increasing awareness about care and reproductive burdens (Hicks et al. 2022). Civil society can also play an important role in providing citizens with the information and tools they need to influence policy debates (van den Boogaard et al. 2022). Civic coalitions, meanwhile, have often played a role in supporting more equitable tax reform by crafting convincing narratives and using creative strategies to change the political incentives of policy-makers (de Renzio 2024).

3.5 Linking gender-sensitive taxation and budgeting

Unlike taxation, gender analysis of budgets and monitoring of expenditure has been widely accepted internationally, has a long track record of practice, and has been institutionalised in some countries – now being carried out in over 100 countries around the world (Lahey 2017: 38; see Edwards and Stewart 2017; NFAW 2015; Downes et al. 2017). We cannot do justice to the large literature on the subject here, but emphasise its importance in considerations of

[26] On one hand, some research suggests that women are more likely to support the welfare state, environmental protection and government spending overall (Funk et al. 2015; Lott and Kenny 1999). On the other, there is evidence that strategies to enhance women’s representation are constrained by cultural expectations (Tamale 2000; Uvuza 2014).

tax justice.[27] The key connection we make is this – gender in taxation cannot be analysed independently of gender analysis of budgets.

Consequently, activists interested in gender policies need to pay closer attention to tax policies, as well as expenditure policies (Abramovsky and Selwaness 2023). The rationale is clear. Independently of a closer look at revenue and its sources, robust gender budgets can give with one hand, and take away with the other through regressive and discriminatory taxation. Take the case of user fees. The impact of user fees on women and girls implies a simple policy solution – remove user fees. However, unless there is sufficient alternative revenue to finance public goods, the elimination of user fees does not shift the burden of financing away from individuals. Rather, instead of formal user fees, service providers will levy informal user fees (van den Boogaard 2020). The point is that it is not just about available revenue, but about government spending priorities. We argue that a comprehensive look at the gender implications of revenue and expenditure systems together can move us closer to understanding the policies that can help advance gendered fiscal justice.

4 Conclusions: a research agenda for engendering tax and development

While we draw attention to the importance of engendering taxation to achieve development goals, it is critical to recognise that tax policy may not always be the most appropriate way to address underlying gender inequities and the resulting implicit tax biases. As Mumford (2010: 17) notes:

> Poverty is not something that is inflicted on women through tax systems. It is more embedded than that. The tax system contributes to the 'bleak' fact of women's poverty, but it need not necessarily follow that tax law should be used as a tool of redress.

There is a more fundamental need, therefore, for deeper exploration of gendered social, political and economic structures that influence gender outcomes. Nevertheless, paying attention to how tax policy and administration affect gender is necessary to ensure a more equal and progressive tax system.

In reviewing the existing evidence on tax and gender in lower-income countries, we identify several key gaps in existing research, which may serve as the basis for a future research agenda on tax and gender. First, in general there is a need for more concerted research on the impact of tax policy and administration on women. In recent years governments have increasingly adopted reforms – like zero-rating basic goods for VAT, increasing the number of women in tax administration, and tailoring taxpayer education to women – with the goal of improving gender equality. However, there are limited studies that evaluate the impact of these reforms. Policy impact evaluations would allow for policy experimentation and sharing lessons across contexts.

[27] For a comprehensive recent look at the role of gender budgeting in fiscal systems, see Elson (2021). Notably, some argue that India's efforts in gender budgeting offer an example of fiscal innovation that has influenced policy-making and outcomes both nationally and sub-nationally, both with respect to expenditure policies and revenue policies and tax transfer mechanisms (Chakraborty 2022).

Second, to support this, there is a need for more gender-disaggregated data analysis, and evaluations of the gendered impact of tax policy and administration. This starts with the collection of gender-disaggregated data and tax administration statistics, which ATAF's Women in Tax Network (2022) calls for to quantitatively analyse the gender impacts of existing and future tax policies, and to lay the foundations for more equitable hiring within revenue administrations. Gender-disaggregated data relating to taxpayer registration, filing of tax returns, payment of taxes and tax penalties is, for example, useful for understanding gendered differences in tax compliance – including the effectiveness of electronic reforms introduced by tax administrations (Yimam and Asmare 2020; Kangave et. al. 2021; Mascagni and Iyengar Srivatsa forthcoming; Santoro et al. 2023).). Disaggregated data on the number of, and positions held by, women and men in tax administrations, their performance assessments, pay scales, length of tenure and disciplinary action, can be used to compare the performance and behaviour of female vis-à-vis male tax officials, and the tax administration's commitment to building a gender-balanced and inclusive workforce (Mwondha et al. 2018; Yiman and Mekonnen 2023; Baer et. al. 2023: 4). Meanwhile, gender-disaggregated survey data is useful for gleaning information relating to taxpayer attitudes and experiences with the tax system, their understanding of taxation, and broader attitudes towards governments – which may have a bearing on compliance (Mascagni and Iyengar Srivatsa forthcoming; Mascagni 2018).

Third, there is a need for more data and analysis on the gendered impact of small and informal taxes and fees, including those collected at the local level. Though they are prevalent in lower-income countries, there is limited data on their incidence, and in particular limited available data that allows for cross-country comparison. This limits our ability to understand the realities of taxation for most taxpayers (who do not pay taxes at the national level), and, in turn, limiting our understanding of their gendered impact.

Fourth, there is a need for more work that moves beyond analyses of policy biases and their implications, to think about the implementation and administration of policies. A more complete understanding of the gendered dimensions of taxation requires an understanding of the broader administrative and policy environment in which tax systems operate. To this end, a number of questions should be addressed. What are the gender differences in tax awareness, and how, if at all, are they included in tax education programmes? What are the political processes through which tax policies are made? What openings do women have to influence tax agendas?

Finally, there is value in linking explorations of the gendered impact of taxation with parallel analyses of government spending and social protection. A common tool for this is fiscal incidence analysis (e.g. Ambel et al. 2022; Lustig 2018; Abramovsky and Selwaness 2023), which can enable a more comprehensive view of the equity and progressiveness of government systems – though there are challenges when data is limited, or when it is difficult to identify the beneficiaries of public spending programmes. The overall progressiveness of a tax system can reduce post-tax income gaps, requiring comprehensive analyses of both taxation **and** redistribution.

This research agenda has clear policy implications. Governments that care about gender equity would do well to focus tax policy reforms on a few key areas that really matter for the livelihoods of poor women. First, the effect of formal and informal taxes and user fees on women, particularly female workers in the informal economy. Second, the issue of women's tax literacy, and enabling women to engage with tax systems in a gender-sensitive manner, bearing in mind their household and care responsibilities. At a minimum, however, governments should aim for gender-**sensitive** tax policies, where existing taxation practices do not disadvantage women. To do this, they should remove explicit biases in tax structures, and be aware of the implicit biases that emerge as a result of gendered structures. They can also go a step further and seek to be gender-**responsive**, taking into account the needs of women and making tax processes work for them. This may involve, for instance, addressing the challenges of engaging in economic activities by linking tax policies to tangible benefits, including access to credit. More ambitiously, tax policies can seek to be gender-**transformative**, using tax as a way of improving women's autonomy and control, enhancing their capabilities, and changing patriarchal social structures that limit their possibilities.

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