



Why African Tax Authorities Should Employ More Women: Evidence from the Uganda Revenue Authority

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Tax collection has historically – in Africa and elsewhere – been collected almost entirely by men, partly reflecting patterns of authority and privilege in society, and partly owing to the traditionally coercive and confrontational approaches used. The situation is changing, with women entering the profession in increasing numbers, in part because of changes in the ways in which taxes are collected. Tax collection is now less likely to involve face-to-face interactions, and more likely to use indirect approaches such as self-assessment and online platforms that minimise physical interaction.

Both the changes in the character and skill sets of tax administration jobs, and broader changes in labour markets and gender relations, contribute to the increasing presence of female employees in tax administrations globally. Within tax administrations in OECD countries, women typically account for about 60% of employees. However, the situation in Africa is on average very different. The shift towards indirect, non-coercive taxation is far from complete, and men still dominate national tax authorities, although there is considerable variation between countries.

The Uganda Revenue Authority

The Uganda Revenue Authority (URA) is one of the few African tax administrations that has been employing large numbers of women for many years, and where the numbers of female and male employees are gradually approaching parity. By the end of 2016/17, 39% of URA employees were female. This achievement is against a background of the enabling policy and legal framework provided by Uganda's 1995 constitution, which obliges the state to ensure gender balance and fair representation of marginalised groups on all constitutional and similar bodies, to protect women and their rights, and to enhance women's welfare so they can realise their potential. The national gender policy (1997) provides a policy framework for implementing the constitution. These provisions have helped to significantly increase the number of women in higher decision-making roles throughout government. In 2016, Uganda was ranked third highest in Africa on gender by the Mo Ibrahim Foundation.

What impact does gender have on organisational performance?

This study is based on a thorough study of the URA's personnel records, and staff interviews. Its analysis of the URA's

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gender profile will be of interest for public policy-oriented empirical research to fill the existing knowledge gap on the effects of the number and roles of women in tax administrations on organisational performance. The research investigated three questions: (1) To what extent does staff gender composition affect overall organisational performance? (2) Does employing more and/or more senior women reduce or eliminate any gender-based bias in terms of services provided to female clients? (3) 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 can thrive professionally?

Representation of women in the URA

The study found that 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. A majority of women work in junior positions, with a few in leadership. Second only to the low number of women in very senior positions, the most marked gender differences in job distribution are regional. Women constitute a low proportion of the staff of all regions except the Central Region (45%), where Kampala, Entebbe International Airport, and the URA head office are located. The proportion of women is especially low in the more remote South Western (13%) and Northern (17%) regions. This is attributed to the relatively more challenging rural living and working conditions, especially for mothers with young children. This pattern of job posting gives rise to some perceptions of unfairness and bias in favour of women.

Impact on staff performance

Four findings emerge. First, in terms of staff performance, on average, and across almost all departments and regions, female employees receive slightly higher scores during six-monthly appraisals than men. Second, in an organisation where staff turnover can be high, women on average

serve slightly longer than men: 12.3 years versus 11.6 years. Third, male employees are more than twice as likely as women to be subject to serious disciplinary action – termination, suspension or dismissal – for reasons ranging from flouting customs procedures to unsatisfactory performance. Fourth, both women and men are generally relaxed and satisfied with working in a mixed-gender environment.

Conclusions

Regarding its three questions about gender and organisational performance, the study concludes that performance data suggests that it is highly probable that overall performance is enhanced by the URA's relatively high proportion of female employees, due to women's slightly higher performance appraisal ratings, slightly lower rates of job turnover and much lower rates of disciplinary action. It finds much positive evidence that the large number of women in the URA workforce makes it a better place for women to work. As it has long employed a substantial minority of women, they are not perceived as a novelty, or a threat, by male colleagues. Both women and men seem satisfied with and relaxed about gender issues in the workplace. However, more men (61 per cent) than women (23 per cent) were satisfied with the URA's current level of gender diversity. On whether the URA's employment of large numbers of women means that negative bias in its treatment of women taxpayers has been reduced or eliminated, it finds no evidence either way.

Overall, this case suggests that the employment of significant numbers of women is likely to enhance the effectiveness of tax administrations. Based on its largely positive findings, the study implicitly recommends the formulation of an institutional gender policy to deliberately mainstream considerations and harness the benefits of gender parity in institutional staffing and management. It also recommends more research using gender analysis tools to rigorously and conclusively determine the impacts of gender parity on URA staff performance, institutional efficiency and growth.

Further reading

Mwondha, M; Barugahara, T K; Mubiru, M N; Kanaabi, S W; Nalukwago, M (2018) Why African Tax Authorities Should Employ More Women: Evidence from the Uganda Revenue Authority, ICTD Working paper 85, Brighton: IDS.

Credits

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