

Increase allocation of tax revenues for gender responsive social services



1. What are quality gender responsive public services?¹

They are **democratic and just public services** that are: 1) **publicly funded**; 2) **publicly delivered and universal**; 3) **gender equitable and inclusive**; and 4) **focused on quality**. Furthermore, they are in line with human rights frameworks and the following four quality criteria: i) **available** ii) **accessible** iii) **acceptable** and iv) **adaptable**. Gender responsive services put into consideration the different gender roles and needs of men and women.

2. Why do we need quality gender responsive public services?

Women are disadvantaged by almost every global measure. For instance, women are over-represented among the poor² and therefore, they will more often be unable to afford access to private services. There are also a number of other factors, which cause women to rely more heavily on public services, including, for example, **unequal distribution of unpaid care work; reproductive health needs; and violence against women and girls**. Therefore, quality gender responsive public services are crucial to the delivery of women's rights.

3. Why is tax and quality gender responsive public services a women's rights issue?

Tax is the most sustainable source of funding for public budgets, and thus vital for quality public services and social protection. Tax leakages and loss of revenues to cross-border tax abuse contribute to the underfunding of essential services, institutions, and infrastructure on which women depend, from health care and education to public courts and transportation systems, and accountable law enforcement. **Tax leakages have hit developing countries the worst, and every dollar lost to tax havens is a dollar that could have been invested in public services** – such as, for example, building hospitals, schools, affordable housing and public transportation systems, or delivering clean water and sanitation.

Inadequate spending on social services often takes a heavy toll on women in particular, as they typically bear the burden of care-giving and performing unpaid work when public institutions fall short. Institutions and programs designed to promote gender equality and support women's advancement often go unfunded or underfunded, and constantly face the risk of spending cuts. Therefore, the way resources are mobilised, allocated and utilised matters for women as it often has an impact on the achievement of their rights.

Lastly, the way a tax system is designed can also have direct impacts on women. For example, with respect to the balance between direct and indirect taxes, **there is concern about the effects of indirect taxation such as value added taxes. These taxes can have a disproportionately hard impact on the poorest, who tend to spend a larger share of their income on consumption.** Since women are overrepresented among the poorest, this also entails a disproportionately hard impact on women.³

4. What are the impacts of underfunding in public service provision?

When government budgets are starved of adequate funding for **public services and social protection**, women and girls – especially those marginalised or living in poverty, often suffer the most. **Underfunding can for example lead to lack of access to:**

¹ Action Aid (2018) Gender Responsive Public Services Framework

² UN Women (2015), The Beijing Declaration and Platform for Action Turns 20,

http://www2.unwomen.org/~media/headquarters/attachments/sections/library/publications/2015/sg%20report_synthesis-en_web.pdf?v=1&d=20150226T215547

³ ActionAid (2017), Making Tax Work for Women's Rights, http://www.actionaid.org/sites/files/actionaid/womens_rights_and_tax_briefing_final.pdf

> **free quality public healthcare**

Including sexual and reproductive health services such as family planning services. Pregnancy and childbirth increase women's need for life-saving healthcare. Every day, **women across the world die from preventable complications during pregnancy and childbirth**. The vast majority of maternal deaths occur in under resourced settings and can be prevented.⁴

> **clean and safe water,**

Where there are no public water services, women and girls most often carry the burden of getting water to their homes, making them vulnerable to violence, and keeping them away from education and other work. Access to public water is vital for women's education and economic autonomy.

> **childcare**

Women spend nearly 2.5 times more time performing unpaid care and domestic work than men. As social services such as childcare are deprived of public funding, women take on an even greater share of unpaid work.

> **public education**

Access to free quality public education is **vital for ensuring that girls living in poverty**, which cannot afford the cost of privatized education, **are able to go to school**.

> **safety and security in public spaces**

Women living in poverty in developing countries are the most likely to be exposed to sexual violence whilst on the streets. **Public transport in particular is a big challenge**. In Bangladesh, 84% of women asked said they have experienced insults or sexual comments, and more than half say they have faced sexual advances while travelling. In Brazil's cities, two-thirds of women say they are afraid to travel alone. It is reported that in São Paulo, Brazil, a woman is assaulted in a public space every 15 seconds; a matter which is further compounded for women who also happen to experience other forms of intersecting inequalities.⁵

Tax-funded public services that focus on women's rights **can improve women's safety in public places, by providing things like better policing, secure public toilets, street lighting and ticketing systems designed with the needs of women in mind**.

5. Recommendations

Governments must fully assume their obligations and increase public spending for quality public services in general and ensure public funding of services for women by:

1. **Maximizing available resources** to invest in quality, gender-responsive public services, the care economy, and social protection.
2. **Practice gender budgeting** - raise and spend resources in ways that promote gender equality; reform tax laws so that they do not discriminate against women; ensure women have an equal say in how public money is spent. Gender-sensitive budgeting will likely mean allocation of more funds to sectors that have an impact on women and girls (such as education, early childcare, health, safety and social welfare) - and - more targeted spending within each of these sectors.
3. **Raise taxes in the most progressive way possible** - direct taxation of income, wealth, and high net worth individuals, and ensure multinational corporations pay their share.
4. **Conducting capacity building for officials** to understand and appreciate the importance of gender mainstreaming while designing policies.



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⁴ World Health Organization (2018), Maternal mortality, <https://www.who.int/news-room/fact-sheets/detail/maternal-mortality>

⁵ ActionAid (2016), Freedom to Move, http://www.actionaid.org/sites/files/actionaid/178619_2785.pdf