



# Working towards a just feminist economy:

The role of decent work, public services, progressive taxation and corporate accountability in achieving women's rights

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This briefing looks at how to shape the global economy to work for all women through progressive taxation, corporate accountability, gender-transformative public services, social protection and decent work. Building on the key barriers to women's economic rights we set out in *Rights and Realities: a briefing on women and the economy*, this briefing explains how the State can redistribute and reduce unpaid care work. States must introduce progressive taxation to fulfil their obligations to use the maximum available resources to achieve women's human rights.

A lack of corporate accountability means the private sector undermines the realisation of women's economic rights. However, a UN global tax body and binding treaty on business and human rights would be steps towards more accountability, allowing States to set policies for a fairer economy and to achieve women's rights. To address the barriers to building progressive, feminist societies and economies, we need States to uphold their human rights obligation, robust international frameworks to hold transnational corporations to account and local action strengthened by global solidarity.

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Above: Siiqqee women savings cooperative sort spices to sell at the market, Nekemte, Ethiopia.

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**“To simply ‘add women and stir’ into this model of economic policy-making is a failed strategy.”**

## Introduction

Since the 1980s, the acceleration of neoliberal economic policies<sup>1</sup> has led to financial crises, austerity, closure of civil society space and extreme inequality<sup>2</sup>. Our societies and economies have been shaped by this extractive and exploitative neoliberal capitalism, that has facilitated changes in laws, deregulating labour rights, privatising natural resources and basic services, liberalising trade, investment and financial flows. **Women are at the forefront of struggles worldwide, challenging the rising power of corporations and demanding their rights.** They face the invisibility of their unpaid and low paid informal work, deplorable working conditions, lack of access to quality public services and appropriation of their land and natural resources.<sup>3</sup>

The past decade was dubbed ‘the age of austerity’.<sup>4</sup> Measures pushed by international financial institutions (IFIs) have been implemented in countries all over the world, despite the commitments made to the Sustainable Development Goals (SDGs). Policies include changes to how taxes are collected, privatising public goods, freezing public sector wages, reducing social security and reforming pension systems. Such austerity measures widely impact the enjoyment of social and economic human rights, particularly for women who are the most affected by all forms of tax injustice, the privatisation of public services and unemployment.<sup>5</sup> This has undermined democratic processes, the accountability States have to their citizens and their ability to deliver human rights as primary duty bearers. There is a need to re-think the global economic and financial system to achieve human rights for all without retrogression.<sup>6</sup>

**The current co-option of IFIs, governments and corporates of the term women’s economic empowerment for purposes other than women’s actual economic rights is problematic as it yet again instrumentalises women.** An example is the continued focus of the International

Monetary Fund (IMF) on increasing female labour force participation to benefit economic growth.<sup>7</sup> To simply ‘add women and stir’<sup>8</sup> into this model of economic policy-making is a failed strategy. Nor will economic growth in the current model alone achieve gender equality.

However, such economic policy choices are not inevitable and can be reoriented towards policies that reduce inequality and ensure progress towards the realisation of social and economic rights benefitting women living in poverty. We need gender-transformative public services, universal social protection systems, the redistribution of unpaid care, access to decent work, sustainable infrastructure, and progressive public resources and taxation.

With the 75th anniversary of the Bretton Woods Institutions, the centenary for the women’s vote in the UK, the upcoming 25th anniversary of the Beijing Platform for Action, and five years of progress made on the SDGs, it is an opportunity for States and the global community to address the barriers that prevent the economy working for all women. **The barriers to achieve women’s human rights are:**

- **The time women spent doing unpaid care work and domestic work**
- **Lack of access to decent work and productive resources**
- **Lack of quality gender-transformative public services**
- **Lack of corporate accountability**
- **Lack of State resources**
- **Lack of recognition of women’s human rights**

For meaningful, transformative and lasting progress on women’s economic rights, a rights based feminist approach to how the global economy is governed and created is needed. All women should be able to exercise choice and control over economic opportunities, outcomes and resources, and shape economic decision-making at all levels.

1. “Neoliberalism claims that interference by the state through taxes, subsidies, or trade tariffs and regulations, distorts the market and leads to inefficiencies and poor social outcomes”.  
“market fundamentalism – the belief that free market competition is the most efficient way to distribute resources for production and consumption.” from AWID (2016): *Challenging Corporate Power: Struggles for Women’s Rights, Economic and Gender Justice* [pdf]  
2. Oxfam International (2019): ‘Public good or private wealth?’ [pdf]  
3. AWID (2016): *Challenging Corporate Power: Struggles for Women’s Rights, Economic and Gender Justice* [pdf]  
4. South Centre (2013) *The Age of Austerity: A Review of Public Expenditures and Adjustment Measures in 181 Countries* [pdf]  
5. Womankind Worldwide (2017): ‘Rights and Realities: A Briefing on Women and the Economy’ [pdf]  
6. Heintz, J. and Balakrishnan, R. (2012): ‘Debt, Power, and Crisis: Social Stratification and the Inequitable Governance of Financial Markets’, *American Quarterly*, vol. 64(3) pp. 387-409 [pdf]  
7. BWP (2018): ‘Bretton Woods Institutions’ Instrumental Gender Approach Ignores Structural Elephant in the Room’ [online]  
8. Steans, Jill, (1998), *Gender in International Relations: an introduction*, Polity Press: Cambridge. P. 161



## International instruments to secure women's economic rights

International instruments provide the framework for realising women's economic rights. This starts with the 1948 **Universal Declaration of Human Rights** on which international human rights law is built and other international agreements.

**The 1966 International Covenant on Economic Social and Cultural Rights (ICESR)** is a powerful tool to direct economic policy to the realisation of human rights. In addition to the principles of equality and non-discrimination, article 2.1 commits States to utilise maximum available resources towards the progressive realisation of rights. These include equal rights and protection from discrimination as well as the right to work, an adequate standard of living, rest and leisure, and education. States have the obligation to respect, promote and fulfil rights by abiding to principles of progressive realisation, non-retrogression, the satisfaction of minimum essential levels, equality and non-discrimination as well as participation, transparency and accountability.

**The 1979 Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW)** is an international bill of rights for women and commits States to adopt all measures to end gender based discrimination including violence against women and girls.

**International Labour Organization (ILO) Conventions** legally bind States to this body of international labour standards to promote decent work. **Decent work** is defined as work that "is productive and delivers a fair income, security in the workplace and social protection for families, better prospects for personal development and social integration, freedom for people to express their concerns, organise and participate in the decisions that affect their lives, and equality of opportunity and treatment for all women and men". Many **conventions are key for women's rights** at work such as No.182 on Maternity Protection, No.156 on Workers with Family Responsibilities and No.100 on Equal Remuneration.

Other key conventions are No.189 on the rights of domestic workers, No.151 and No.154, which guarantee the right to unionise and collectively bargain to workers delivering public services.

**The 1995 Beijing Declaration and Platform for Action** is an agenda for women's empowerment, stating that "Equality between women and men is a matter of human rights and a condition for social justice and is also a necessary and fundamental prerequisite for equality, development and peace."

**2030 Agenda including the Sustainable Development Goals (SDGs)** was agreed in 2015 and is not legally binding. The agenda provides a comprehensive framework for government, civil society and the private sector to realise human rights and women's economic rights for all. Specifically, SDG5 on achieving gender equality and empowering all women and girls, SDG8 on promoting sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all, SDG10 on reducing inequality within and amongst countries, SDG1 on ending poverty, SDG2 on food security, SDG3 on health and SDG4 on education.

The 2007 **United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP)** establishes a universal framework of minimum standards for the survival, dignity and well-being of the indigenous peoples of the world, and includes the principle of **Free, Prior and Informed Consent (FPIC)** of Indigenous Peoples.

Instruments in development are the draft **2018 UN's Guiding Principles for human rights impact assessments for economic reform programmes**, and the 2018 **zero draft** for an **international legally binding instrument to regulate, in international human rights law, the activities of transnational corporations** and other business enterprises.

**"Unpaid care and domestic work are a root cause of inequality"**

## Barriers in the world of work

Our policies and societies are being reshaped by what is 'good for the economy' according to capitalism, so anything outside of the realm of the economy is not considered important. Unpaid care and domestic work are a root cause of inequality and are not seen as productive activities, even though they underpin all human activities, including market based activities.

This reinforces gender inequalities, discrimination and stereotypes by putting women at a disadvantage when accessing paid work and productive resources. It also puts women at increased risk of violence and limits their participation in political decision-making. **Economic inequalities therefore cause, contribute to and perpetuate other inequalities against women.**

Domestic work, unpaid care and caregivers are largely invisible in the eyes of policymakers. This means economic policymakers and finance ministers fail to consider this type of work when setting out how the government raises and spends its resources.

Consequently, when public health and care services are cut and social protection and safety nets are reduced, a further burden is placed on women and girls' disproportionate level of unpaid care work because of socially determined gender roles. This jeopardises women's right to education, decent work (see box above), an adequate standard of living, as well as rest, leisure and a life free of violence.

**The economy relies on women's unpaid care work for the profit of others.** This fundamental reproductive labour provides an immense subsidy to capitalism, whilst being a source of gender oppression and subjugation.<sup>9</sup> Until all women have economic rights and independence they will not have sexual and bodily autonomy; independent income

9. AWID (2019): '5 Major Threats' [online]

can allow women to have control over their lives, reduce the risk of violence and increase the chances that women access justice. “Women’s economic agency is fundamental to mitigating the often cyclical nature of poverty, denial of education, safety and security”.<sup>10</sup>

### Unpaid care work

Across the world, women perform the majority (76.2 percent) of global unpaid care and domestic work. This unjust distribution of labour has a profound impact on women’s ability to earn an income and realise the full spectrum of their human rights. **The disproportionate burden of unpaid care work on women is both a product and a driver of gender inequality.** The countries where gender disparities in unpaid care work are greatest are those most likely to lack an adequate care infrastructure, including childcare and long-term care and support”.<sup>11</sup> In specific regions women do more unpaid care work, while women in lower income households across regions have a bigger burden of the unpaid care work. Notwithstanding the substantial economic and societal contribution of this work, it remains invisible and unaccounted for in economic decision-making.<sup>12</sup> “When austerity and ideological commitment to neoliberalism results in governments abdicating their responsibilities to provide health, education, water, energy, social services and care, women are generally expected to provide the cushion that sustains lives and economies”.<sup>13</sup>

The SDG target 5.4 commits governments to “recognise and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies”. UN Women found that this requires time use surveys to be implemented systematically.<sup>14</sup> For unpaid care work to be recognised and valued it should be included in measures of economic outputs. Estimates of Gross Domestic Product (GDP)<sup>15</sup> currently exclude unpaid care work, such as meal preparation, house cleaning, laundry, water and firewood fetching, and care of children, sick and elderly.<sup>16</sup> When the value of time spent in unpaid care and domestic work is counted in terms of GDP, such activities amount to enormous contributions from 15% of GDP in South Africa and up to 31% in Nicaragua, 35% in Tanzania and 39% in India.<sup>17</sup> **Accounting for unpaid work is the first step to recognising, redistributing, and reducing the time and drudgery involved in unpaid care work and domestic work.**

Despite States’ obligations to ensure economic policies are non-discriminatory and prioritise human rights, regressive tax policies and underfunded public services perpetuate women’s disproportionate responsibility for unpaid care and the lack of recognition of this work.

### Decent work

**As is well documented, women experience barriers accessing productive resources**<sup>18</sup>, such as land, property and paid work, meaning they are less likely to have productive assets that could provide them with income security, status and respect. Women’s position in the global economy continues to be one of gender-based labour exploitation.<sup>19</sup> When they are in paid employment women’s wages are lower and they experience poor working conditions, low job security and exploitation at work. This is common in informal jobs<sup>20</sup> where women are overrepresented, which are not subject to stable and secure contracts, legal protection, living wages, paid maternity and sick leave<sup>21</sup>. **The situation is worse for those women who experience multiple and intersecting forms of discrimination because of their class, race, sexual orientation, disability, age or migrant status, amongst other dimensions.**

Following the ILO’s recommendations on decent work (see box on page 3), **it is key that States support women to access decent work, including a fair income, security, personal development and social protection.** All women and men should have equality of opportunity and treatment, and freedom to express concerns, organise and participate in the decisions that affect their lives, including the right to unionise and collective bargaining.<sup>22</sup> When public sector workers receive the full range of labour protections they will be better equipped to deliver quality public services.

### Land rights

The use of land and natural resources for corporate profitability and its privatisation has an immense impact on the lives of rural and indigenous women and violates their right to land, food, water and a livelihood.<sup>23</sup> At times it also fuels conflict and displaces women and communities, as well as contributing to climate change, which affects women in the South the most.<sup>24</sup> **Women have reduced access to formal land titling and are routinely excluded from consultation and decision-making processes around the use of land.** Loss of livelihoods, food insecurity, increased exposure to environmental pollution, increased time spent fetching water and firewood, and increased instances of domestic and other forms of violence against women are common in different contexts of large-scale land investment.<sup>25</sup> States need to establish, promote and implement legal standards that protect a woman’s right to own and inherit property and access credit across her whole life course.<sup>26</sup> UN Women concluded that “given wide gaps between women and men in accessing jobs and other economic assets, policies deliberately crafted to close these stand a far greater chance of improving women’s lives and advancing gender equality.”<sup>27</sup>

10. AWID (2019): ‘Our Vision: Economic Justice in a Feminist World’ [online]

11. Age International (2018): ‘Who Cares? Why Older Women’s Economic Empowerment Matters for the Sustainable Development Goals’ [pdf]

12. Bretton Woods Project (2018) ‘World Bank’s vision of work leaves it isolated from the international community’ [online]

13. PSI (2018): ‘Advancing Women’s Human Rights through Gender-responsive Public Services’ [online]

14. UN Women (2018) Towards inclusive cities for all: How to protect the rights of women in informal self-employment [online]

15. Gross Domestic Product is a monetary measure of the market value of all final goods and services produced in a period (quarterly or yearly). For an analysis see Messac, L. (2018): ‘Women’s Unpaid Work Must Be Included in GDP Calculations: Lessons from History’ [online]

16. UN Women (no date): ‘Redistribute Paid Work’ [online]

17. United Nations Department for International Development, 2015. Imbalances on Paid Work. Human Development Report 2015. United Nations. [pdf]

18. UNW (2015): ‘Progress of the World Women 2015-2016: Transforming Economies, Realising Rights’ [pdf] p. 200 fig 4.2

19. Productive assets as “tangible items that can generate profits and cash flow. These can include land, property, livestock, minerals, plants that can be harvested for sale, or stocks and shares.” Quoted from Age International (2018): ‘Who Cares? Why Older Women’s Economic Empowerment Matters for the Sustainable Development Goals’ [pdf]

20. AWID (2019): ‘5 Major Threats’ [online]

21. “Workers in the informal economy include both wage workers and own-account workers. Most own-account workers are as insecure and vulnerable as wage workers and move from one situation to the other. Because they lack protection, rights and representation, these workers often remain trapped in poverty.”

22. “The term ‘informal economy’ refers to all economic activities by workers and economic units that are – in law or in practice – not covered or insufficiently covered by formal arrangements.” Quoted from ILO 2002 ILC Resolution and Conclusions on Decent Work and Informal Economy [pdf]

23. UNW (2015): ‘Progress of the World Women 2015-2016: Transforming Economies, Realising Rights’ [pdf]

24. PSI (2018): ‘Advancing Women’s Human Rights through Gender-responsive Public Services’ [online]

25. Womankind Worldwide (2018): Digging Deep: The impact of Uganda’s land rush on women’s rights’ [pdf]

26. AWID (2016): Challenging Corporate Power: Struggles for Women’s Rights, Economic and Gender Justice [pdf]

27. Core Coalition and Womankind Worldwide (2017). Land intensive corporate activity: the impact on women’s rights [pdf]

28. Age International (2018): ‘Who Cares? Why Older Women’s Economic Empowerment Matters for the Sustainable Development Goals’ [pdf]

29. UNW (no date) ‘Macroeconomic Policies and Social Protection’ [online]

“Public services play a critical role in advancing women’s human rights and addressing gender inequality.”

## The role of universal public services

Public services play a critical role in advancing women’s human rights and addressing gender inequality. A failure to deliver these has a discriminatory impact on women, as has been repeatedly recognised in international law and by researchers, unions and civil society.<sup>28</sup> Public services include the provision of sanitation and water, energy, health care, care services, education, transport, infrastructure, social protection and justice, and ensure an adequate standard of living. **States need to address their obligations to deliver public services, as they provide important mechanisms for governments to achieve universal human rights, redistribute wealth, and address discrimination and poverty.** If designed, funded and delivered using gender-transformative strategies, public services can challenge patriarchy and transform the structural causes of discrimination by redistributing power and resources.<sup>29</sup>

### Gender-responsive universal public services

Public Services International (PSI) proposed a framework for gender-responsive quality public services (GRQPS) for CSW63.<sup>30</sup> The framework sets out how to address the primary barriers to the delivery and the enablers of GRQPS and women’s human rights, including labour rights of those working in frontline public services. The Gender and Development Network together with FEMNET also set out how social protection, public services and infrastructure impact women’s rights for CSW63.<sup>31</sup> The section below is based on both analyses.

**To ensure public services are gender-transformative<sup>32</sup> they need to redress the historical gendered division of labour that places the burden of unpaid care predominantly on women and girls.** They need to address specific needs and interests of women and men and the intersectional nature of discrimination, whilst respecting, protecting, fulfilling and promoting women’s right to bodily integrity, non-discrimination and to live free from violence.<sup>33</sup>

To advance women’s human rights there needs to be a universal approach to the provision of public services, both in access and in coverage.<sup>34</sup> This will require an increase in the type of public services and a transformation in the way they are delivered, which should be appropriate for the needs and priorities of the communities they serve. Public services will only be universal if they are affordable for all, including the most marginalised.<sup>35</sup> They need

to be accessible both physically and socially, without stigma; as well as safe for all to use, free from fear of violence. Public services should be underpinned by a commitment to redistributing wealth and paid and unpaid work as well as reducing inequality and creating social justice.<sup>36</sup>

**For services to be truly public they must be publicly designed, publicly funded, publicly delivered and managed, and publicly governed.**

The State needs to prioritise fiscal policies that provide sufficient resources for the provision of universal public services. Effective democratic governance of public services requires improved accountability and transparency in decision-making, financing, delivery and monitoring.<sup>37</sup> **An increase in participatory decision-making processes and women’s leadership and influence are needed to achieve gender-responsive public services.** Women have restricted access to public services and their decision-making processes due to time poverty related to time spent doing unpaid work.<sup>38</sup> Therefore efforts need to be made to ensure women, women’s rights organisations and trade unions are meaningfully engaged.<sup>39</sup>

### Social protection

According to UN Women social protection policies are important in opening women’s access to labour markets, addressing economic risks faced by working families and helping poor households meet basic needs.<sup>40</sup> They comprise of integrated “policies designed to ensure income security and support to all people across the lifecycle, paying particular attention to the poor and the vulnerable”.<sup>41</sup> Current social protection systems vary greatly, and the benefits provided are frequently inadequate. Social protection has long been recognised as a core public service and a right, enshrined in the 1948 Universal Declaration of Human Rights.<sup>42</sup> Consequently, the UN supports inclusive schemes, which “are universally available to anybody in prescribed circumstances irrespective of their particular characteristics such as social position or income”.<sup>43</sup>

**Women have more need for social protection, because of their lack of income and assets, and the disproportionate amount of unpaid care work they do, but have less access to it.**<sup>44</sup> In low-income countries less than 16% of older people have access to a pension. Older women are less likely to receive a pension than older men, explained partly because of gendered working patterns.<sup>45</sup>

The IMF and the World Bank promote targeted social protection for low income households, resulting in lower cost programmes. A targeted approach selects beneficiaries based on income levels. This is often combined with sanctions,

28. PSI (2018): ‘Advancing Women’s Human Rights through Gender-responsive Public Services’ [online]

29. Ibid.

30. Ibid.

31. GADN & FEMNET (2019): ‘How Social Protection, Public Services and Infrastructure Impact Women’s Rights’ [pdf]

32. Womankind uses the term gender-transformative to mean that policy making and implementation should be informed by gender analysis and aim to transform gender power relations and promote human rights including women’s rights.

33. ActionAid (2018): ‘Framework 2018: Gender-Responsive Public Services’ [pdf]

34. Universal coverage is when “all people obtain the public services they need without financial hardship” and universal access is the “ability of all people to have equal opportunity to access services, regardless of their social identity”.

From PSI (2018): ‘Advancing Women’s Human Rights through Gender-responsive Public Services’ [online]

35. GADN and FEMNET (2019): ‘How Social Protection, Public Services and Infrastructure Impact Women’s Rights’ [pdf]

36. PSI (2018): ‘Advancing Women’s Human Rights through Gender-responsive Public Services’ [online]

37. Ibid.

Mulgan, R. (2012): ‘Transparency and Public Sector Performance: Occasional Paper No. 1’ [pdf]

38. GADN and FEMNET (2019): ‘How Social Protection, Public Services and Infrastructure Impact Women’s Rights’ [pdf]

39. PSI (2018): ‘Advancing Women’s Human Rights through Gender-responsive Public Services’ [online]

40. UNW (no date): ‘Macroeconomic Policies and Social Protection’ [online]

41. Age International (2018): ‘Who Cares? Why Older Women’s Economic Empowerment Matters for the Sustainable Development Goals’ [pdf]

42. ILO (2015): ‘The Right to Social Protection’ [online]

43. Walker, R. (2005): Social Security and Welfare: Concepts and Comparisons. Berkshire: Open University Press. p. 31

44. UNW (2015): ‘Progress of the World’s Women 2015-2016: Transforming Economies, Realizing Rights’ [pdf]

45. Age International (2018): ‘Who Cares? Why Older Women’s Economic Empowerment Matters for the Sustainable Development Goals’ [pdf]

## Glossary: gender-transformative public services

**Infrastructure:** includes basic physical infrastructure such as roads, sewers, electrical grids, telecommunications and housing that enable society to function and services to be provided. Social infrastructure includes all the services that provide healthcare, education, long-term care and childcare.

**Public care:** the redistributive targets of SDGs for gender equality, have to be based on public care services for all provided by the State, including child, elderly and disability care.

**Public health care:** have “a strategic need for gender equality in multiple forms in health care services”. There needs to be a human rights-based approach and a “focus on sexual and reproductive health services and rights that counter patriarchal norms and respect the principle of women’s bodily autonomy”. (PSI) For example, women’s needs for services such as health care and water increase around menstruation and reproduction.

**Public education:** is key to empowering girls and women. Specifically for women and girls living in rural, remote or marginalized areas, and those that “are at greater risk of not completing school”. Public education curricula can play key “role in dismantling patriarchal beliefs and systems and transforming gender relations”. (PSI)

**Public water and sanitation:** are vital public services. Having access to and availability of clean water is a prerequisite for “sustainable growth and development of communities around the world”. In places where there is water scarcity women and girls tend to be the stewards of water, adding significantly to the burden of unpaid work. Privatization of water diminishes the right to water for women and has broader discriminatory impacts on health, unpaid care work burden and diminished household budgets. (PSI)

**Public energy:** is another key public service. When energy is scarce or privatised it burdens women disproportionately due to the sexual division of labour. Women and girls, particularly in rural areas, spend considerable time collecting firewood for cooking, heating and lighting. The public provision of energy united with a gender-transformative approach “can alleviate women’s unpaid work and deliver important health benefits”. (PSI)

**Public transport:** is a key public service, which connects people to work, school, shops, hospitals and other public services. “Public transport should be accessible, affordable, efficient, reliable, safe, clean and integrated with a city-wide network of different transport modes, including bus, train, metro, ferry, taxi, tram,” cycling and walking. (PSI) For women in particular safety is a critical concern. Women experience “high levels of sexual harassment and abuse on public transport” and consequently “have to pay more for safer methods of travel”. Improving transport links appropriately for the diverse needs of women “can further support women’s empowerment by allowing women to travel in order to meet and engage in collective action”. (GADN & FEMNET)

**Social protection:** According to the ILO “universal social protection includes adequate cash transfers for all who need it, especially: children; benefits/support for people of working age in case of maternity, disability, work injury or for those without jobs; and pensions for all older persons. This protection can be provided through social insurance, tax-funded social benefits, social assistance services, public works programs and other schemes guaranteeing basic income security.”

conditions or work obligations. Contributory schemes restrict; “eligibility for benefits is based on prior financial contributions by individual beneficiaries”.<sup>46</sup> There is much evidence that poverty targeting excludes the majority of people living in poverty from social protection. Inclusive, lifecycle social protection systems are significantly more effective in reaching those living in poverty, while having much greater positive social, economic and political impacts.<sup>47</sup>

**Gender-transformative social protection recognises and addresses “the different roles that women play – both paid and unpaid – and takes into account women’s needs and priorities”.**<sup>48</sup> It should also recognise, redistribute and reduce unpaid care roles and recognise the predominance of women working in the informal sector. Extending social protection to the many low-paid women working in the informal sector is key for achieving the SDGs according to the ILO.<sup>49</sup> The organisation Women in Informal Employment: Globalizing and Organizing (WIEGO) stresses the need to prioritise informal sector workers’ health,

access to childcare and security of income for older women.<sup>50</sup> Nancy Fraser’s universal caregiver model focuses on increasing men’s role as carers and giving them access to parental leave.

**The World Bank and IMF play a significant role in influencing national social protection policies.** Around 10 percent of IMF loans include conditionality related to social protection, while a significant share of World Bank loans, almost 10 percent to low-income countries in 2017, went to social protection. Apart from advocating for poverty targeting, they moreover “criticise and threaten inclusive schemes that governments have established with their own funds.”<sup>51</sup> Even though less money is spent on targeted programmes, they are not cost-efficient and just represent token investment in social protection. This approach fits a neoliberal vision of a small State and low taxes such as implemented through the current austerity agenda.<sup>52</sup> In order to develop gender-transformative social protection, a substantial increase in State funding is needed to move beyond inadequate targeted schemes.<sup>53</sup>

46. GADN and FEMNET (2019): ‘How Social Protection, Public Services and Infrastructure Impact Women’s Rights’ [pdf]

47. BWP (2018): ‘Pro-Poor or Anti-Poor? The World Bank and IMF’s Approach to Social Protection’ [online] Behrendt, C. (2008): “Can Low Income Countries in Sub-Saharan Africa Afford Basic Social Protection? First Results of a Modelling Exercise” in Armando Barrientos & David Hulme (eds.) Social Protection for the Poor and Poorest: Concepts, Policies and Politics. New York: Palgrave Macmillan.

48. GADN and FEMNET (2019): ‘How Social Protection, Public Services and Infrastructure Impact Women’s Rights’ [pdf]

49. ILO (2017). World Social Protection Report 2017-19: Universal social protection to achieve the Sustainable Development Goals [pdf]

50. GADN and FEMNET (2019): ‘How Social Protection, Public Services and Infrastructure Impact Women’s Rights’ [pdf]

51. BWP (2018): ‘Pro-Poor or Anti-Poor? The World Bank and IMF’s Approach to Social Protection’ [online]

52. Ibid

53. GADN and FEMNET (2019): ‘How Social Protection, Public Services and Infrastructure Impact Women’s Rights’ [pdf]

## The role of the State versus the private sector

To successfully implement the SDGs, as a universal agenda to advance human rights and sustainable development with a commitment to “leave no one behind”, public service provision is vital.

**However, increasingly States are seeking to relinquish their obligations to provide public services and are finding ways for private sector actors to manage essential services and infrastructure.**<sup>54</sup> The current trend in privatisation and its impact on the right to essential services has been well documented.<sup>55</sup> This push for privatisation undermines the SDGs. For example the World Bank’s Maximizing Financing for Development agenda is channelling public tax payer funds through development banks to the private sector to deliver services, especially in low income countries.<sup>56</sup> Nonetheless, **States remain the primary duty bearers responsible for delivering human rights.**

The well known neoliberal argument driving austerity; that governments are unable to raise funds for public services, supposedly justifies private sector involvement in the provision of services and infrastructure.<sup>57</sup> Specifically public-private partnerships (PPPs) have been pushed as a solution to the financing shortfall by G20 governments and public development banks, including the World Bank.<sup>58</sup> “PPPs are long-term contracts, underwritten by government guarantees, under which the private sector builds, and sometimes runs, major infrastructure projects or services traditionally provided by the State, such as hospitals, schools, roads, railways, water, sanitation and energy.”<sup>59</sup>

However, PPPs are a threat to public finances as they are often expensive and an inefficient financing structure, and cost governments more in the long run than if the service had been provided directly by the State and financed through government funds. Governments hide public borrowing for PPPs ‘off balance sheet’ with the high costs diverting spending away from other public services. By providing long-term guarantees for profit for private companies, PPPs are riskier for the State than for the private companies involved, as the public sector may be required to step in and pay up when things go wrong<sup>60</sup>. States essentially subsidise private sector profits, whilst socialising the cost to the public purse<sup>61</sup>.

The private sector’s profit motive leads to lower quality services<sup>62</sup>, compromising service provision and accountability to users. **PPPs often come with new or inflated user fees, which increases inequality by restricting access to services for the poorest and most marginalised<sup>63</sup> – this disproportionately impacts on women and girls.** PPPs can result in human, social and environmental abuses. At the same time social and environmental legislation is being weakened to attract the private sector. PPP contracts are highly complex and reduce the government’s capacity to regulate in the public interest, particularly where investor-state-dispute-settlement (ISDS) systems exist.<sup>64</sup> Expecting governments to effectively regulate powerful private sector providers is unrealistic.<sup>65</sup> The problems associated with private sector involvement in public sector services is evident across the world,<sup>66</sup> demonstrating that PPPs are not a reliable way to deliver services in the public interest, let alone in a gender-transformative way.

54. PSI (2018): ‘Advancing Women’s Human Rights through Gender-responsive Public Services’ [online]  
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 56. Bretton Woods Project (2017) Development to the rescue of finance – the Bank’s ‘cascade’ approach [online]  
 57. GADN and FEMNET (2019): ‘How Social Protection, Public Services and Infrastructure Impact Women’s Rights’ [pdf]  
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 59. Ibid  
 60. Eurodad (2018): ‘History RePPeated. How Public Private Partnerships are Failing’ [pdf]  
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Sigrut, 15, is learning business skills & sewing & studying at 8th grade so she can build a life for her & her 3year old son.

## Corporate accountability

67. 'Corporate power' refers to the excessive control and appropriation of natural resources, labour, information and finance by an alliance of powerful corporations, and global elites, in collusion with government. - AWID (2016): *Challenging Corporate Power: Struggles for Women's Rights, Economic and Gender Justice* [pdf]

68. ESCR-net (no date): 'Corporate Capture Project' [online]

69. "Financialisation refers to the increasing importance of financial markets, financial motives, financial institutions, and financial elites in the operation of the economy and its governing institutions both at the national and international levels" Epstein Gerald A. 2006: *Financialization and the World Economy*. Edward Elgar Publishing.

70. AWID (2016): *Challenging Corporate Power: Struggles for Women's Rights, Economic and Gender Justice* [pdf]

71. Ibid

72. Womankind Worldwide (2017): *Rights and Realities: A Briefing on Women and the Economy* [pdf]

73. Investor-State Dispute Settlement (ISDS) mechanisms allow foreign investors to sue national governments for any measures which harm their profits. This makes it harder for governments to regulate in the public interest, and can cost the taxpayer millions. Stop ISDS (no date): 'Our Demands. Stop ISDS' [online]

74. AWID (2019): '5 Major Threats' [online]

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82. ActionAid, AWID et al. (2018)

*Women's Rights Beyond the Business Case Ensuring Corporate Accountability* [pdf]

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Transnational corporations (TNCs) wield enormous power<sup>67</sup>, both formally and informally: 63% of the top 175 global economic entities are TNCs, not countries. An alliance of powerful corporations and global elites, in collusion with governments, exerts undue influence over domestic and international decision makers and public institutions. This undermines the realisation of human rights and the environment, through excessive control and appropriation of natural resources, labour, information and finance.<sup>68</sup> This is enhanced by the financialisation of the world economy<sup>69</sup>, through which "financial institutions exert a strong influence over economic governance and the direction of development policy".<sup>70</sup> Furthermore, the "current financial system, including controversial credit and debt policies, are integral to the reproduction and expansion of capital accumulation processes," allowing TNCs to take a larger share.<sup>71</sup> **The current system has evidently led to a race to the bottom in terms of labour standards, safety and environmental regulations, and tax rates.**<sup>72</sup>

For the past 20 years, thousands of trade and investment agreements have safeguarded corporate interests, without any respect for the free, prior and informed consent and consultation of affected communities. New generation trade and investment agreements have investment protection clauses and ISDS which grant corporations one-sided powers to nullify national laws and policies if they reduce investors' expected profits.<sup>73</sup> The capacity of corporations to sue States that seek to regulate corporate activity or introduce public interest laws and policies, through ISDS clauses, creates a "chilling effect" on regulators. This limits States' policy space to create and enforce regulations on issues as crucial as environmental protection, labour rights, and the duration of copyrights.<sup>74</sup> It further denies States huge revenues whilst corporations win unlimited rewards entering into the billions.<sup>75</sup>

Rules that require States to reduce regulations and prohibit the introduction of new regulations or

the re-municipalisation of failed privatised services directly contravene the human rights obligations of States. This undermines States' legitimate regulatory and policymaking space to establish public social policies, protect human rights and hold corporations accountable, as well as to develop gender-transformative public services and employ other policy tools to support women's human rights.<sup>76</sup>

TNCs are able to escape accountability because of legal loopholes that enable impunity, undermining democracy and the rule of law.<sup>77</sup> **There is no regulatory framework to protect human rights and the environment from corporate abuse.**<sup>78</sup> This lack of corporate accountability leads to environmental pollution and aggravates climate change, labour and human rights abuses, social insecurity, land grabbing and forced displacement, illicit financial flows and tax evasion, and the impact on women's lives specifically are well documented.<sup>79</sup>

**Low tax collection by governments means there are fewer resources to spend on public services and social security.**

The 2011 UN Guiding Principles on Business and Human Rights (UNGPs) provide a voluntary set of guidelines for TNCs, based on existing human rights obligations.<sup>80</sup> The UNGPs have played an important role clarifying the State's obligation to protect and provide a remedy for violations and the corporate responsibility to respect human rights. However, there aren't any internationally agreed sanctions for companies that fail to meet their duties to respect human rights.<sup>81</sup> **This highlights the importance of a binding gender-transformative international accountability framework for TNCs as an integral part of a broader effort to achieve women's empowerment and human rights.** A 2014 UN Human Rights Council working group launched a zero draft in July 2018 for an international legally binding instrument to regulate, in international human rights law, the activities of TNCs.<sup>82</sup> States need to support the proposed binding treaty and its process and further ensure women, women's rights organisations and trade unions are meaningfully engaged in consultations around its development.





## The role of maximum available resourcing and progressive taxation

The SDG agenda and existing commitments such as the Beijing Platform for Action will only be realised if unprecedented levels of financing – in scale, scope, and quality – are committed to implementing gender equality goals and targets.<sup>83</sup> According to article 2 of the International Convention on Economic, Social and Cultural Rights States will undertake steps “to achieve the full realisation of the rights” in the covenant, using the “maximum of its available resources”.<sup>84</sup> To fulfil this obligation and make resources available for women’s rights States need to explore all strategies available within public finance and macroeconomic policies, including public expenditure, taxation, official development assistance (ODA), budget deficits, debt management, monetary policy, financial regulation and borrowing.<sup>85</sup> A tool to assess economic policy in times of crisis is the UN’s Guiding Principles for human rights impact assessments for economic reform programmes.<sup>86</sup>

### Fiscal policy

**Fiscal choices have gendered impacts and consequently States should ensure resources promote redistribution and do not increase the burden on women.** State debt in the global South has become a major problem again, with external debt payments increasing by 60 percent over the last three years. This means States budgets, at times up to 20 percent of their revenue, are spent on paying back debt, with more money flowing from south to north in debt repayments than ODA flowing to the south.<sup>87</sup> There is need to further improve the international legal framework for the prevention and resolution of debt crises.

Tax is by far the most important revenue stream for developing countries, and is already dwarfing ODA in many contexts. In Africa in 2012 tax revenue collected was 10 times the amount of overseas aid received.<sup>88</sup> Yet States could raise more to increase their budget.<sup>89</sup> In particular, it is critical for developing countries to raise taxes from TNCs, as corporate income tax makes up 16 percent of their State revenue compared to just over eight percent in high income countries<sup>90</sup>.

**A critical enabler of increased investment to fund gender equality policies, women’s human rights and public services is progressive tax revenue.**<sup>91</sup> At national level there are possibilities for States to improve the progressivity of the tax system and shift the tax burden away from consumption towards wealth and property taxes. Consumption taxes affect those on lower incomes the most, of which women represent a larger proportion.<sup>92</sup> In

addition, as States are reforming their tax systems, there is a need to identify and remedy implicit gender bias.

States failing to collect tax can seek other revenue sources, “which often means regressive taxes that impact more adversely on women”. They might also introduce user fees for public services or a crude cut in spending on public services, which are both likely to have discriminatory effects on women. “Significant global reform is required to ensure governments secure the minimum 35 percent public revenue to GDP ratio necessary to deliver” gender-responsive public services.<sup>93</sup> States can use gender-responsive budgeting<sup>94</sup> to spend their existing resources wisely and prioritise social investment over, for example, military budgets.

### Illicit financial flows impact on revenue

TNCs engage in tax avoidance and evasion by shifting income out of developing countries and into tax havens to avoid corporate income tax. These so called illicit financial flows (IFFs) are any “money illegally earned, transferred, or used”.<sup>95</sup> Although not strictly illegal, it does “go against established rules or norms, including avoiding legal obligations to pay tax”.<sup>96</sup> Over 65 percent of IFFs are commercial tax evasion, with countries losing at least USD600 billion in public revenue annually and an estimated USD20-30 trillion sitting in tax havens.<sup>97</sup> Africa loses 5.5% of GDP, which is larger than the total of foreign direct investment and ODA.<sup>98</sup> In addition, tax competition between countries, as well as the indiscriminate use of tax incentives to attract foreign businesses, for example through Special Economic Zones or export processing zones<sup>99</sup>, is “driving down corporate tax rates”,<sup>100</sup> meaning less funds for the public purse. **For a fair global economy, just distribution of resources is needed.** This means putting limits on monopolistic accumulation of capital and other abuses of property,<sup>101</sup> through national and global tax reform to increase the amount of revenue raised from wealthy individual and corporations.

### International cooperation on tax

The lack of progress on tax cooperation continues to be stressed by the Group of 77 and China, a group of 134 developing countries. The 2015 Addis Ababa Action Agenda agreed at the third Financing for Development (FFD) conference stresses that “efforts in international tax cooperation should be universal in approach and scope”.<sup>102</sup> **Developed countries continue to hinder the establishment of an universal, intergovernmental tax body under the auspices of the UN, which would ensure implementation of this commitment.**<sup>103</sup>

A shift in thinking on economic policy and managing public finance is needed to account for social

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 102. UN (2015) Report of the third International Conference on Financing for Development [pdf]  
 103. South Centre, Global Alliance for Tax Justice (2018): 'Collaboration or Co-optation? A Review of the Platform for Collaboration on Tax' [pdf]

104. Social infrastructure is care, health, education and training services, social security and housing, complemented by investment in renewable energy and environmentally friendly public transport. From *Women's Budget Group*, (2019) *Public investment in social infrastructure* [online]

105. Womankind Worldwide (2017): *Rights and Realities: A Briefing on Women and the Economy* [pdf]

106. GADN and FEMNET (2019): 'How Social Protection, Public Services and Infrastructure Impact Women's Rights' [pdf]

107. Womankind Worldwide (2017): *Rights and Realities: A Briefing on Women and the Economy* [pdf]

spending as an economically viable investment. **Investing in social infrastructure<sup>104</sup> would contribute to the realisation of women's economic rights, the SDGs more broadly and further generate employment.** "Such investments would be revolutionary since spending on social infrastructure is considered current expenditure for governments rather than an investment, as it is not seen to generate growth, limiting States' ability to borrow to fund such sectors".<sup>105</sup> However,

according to UN Women and the International Trade Union Confederation, this kind of social investment increases productivity and jobs, thus expanding tax revenue so government loans can be repaid.<sup>106</sup> "An investment of two percent of GDP in the social care, health and education sectors would increase employment by up to six percent, depending on the country, with between 59 percent and 70 percent of direct jobs going to women."<sup>107</sup>



Women packing potato chips.  
© Nepal Disabled Women's Association (NDWA)

**“To create a global economy where women have economic rights, a shift in economic policymaking is needed.”**

## Conclusion

**The lack of progress on women’s human rights and gender equality is a symptom of the dominance of global neoliberal capitalism and a worrying sign that the structural underlying barriers in our economic system are not being addressed.** Since the 1980s, policy and decision makers have considered the economy as an end in itself, rather than a means to contribute to our societies and the achievement of human rights for all.

Macroeconomic policy and decisions makers at national and international levels are not involved in a politically neutral, technical process controlled by economists. Macroeconomic policymaking is a highly political process that should reflect societies’ values, priorities and principles and States’ human rights obligations.<sup>108</sup> To create a global economy where women have economic rights, a shift in economic policymaking is needed. Appropriate public investment and policies that support the provision

of gender-transformative universal social protection systems, quality public services – including publicly funded education, health and care services – and sustainable infrastructure, are urgently needed.

Above all, **without recognising, reducing and redistributing the unpaid care work disproportionately done by women that underpins the economic system, the current policies will remain inherently biased and reinforce structural inequalities that penalise the poorest women and girls.** To achieve transformative change towards women’s rights, progressive national and global tax reforms and improvements in global governance and accountability are vital, as well as more suitable corporate accountability mechanisms. A just feminist economy would reduce the time burden of unpaid care work, provide secure incomes, tax justice with sufficient public resources to guarantee maximum levels of health and care provision, and promote “women’s safety and ability to engage in political activity”.<sup>109</sup>

108. BWP (2016): Gender-Just Macroeconomics. Engaging the IMF and World Bank’ [pdf]

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## Recommendations

These recommendations, many enshrined in international human rights law, build on our *Rights and Realities* briefing, the work of various feminists economists and feminist organisations, and are **urgent and feasible**. They address some of the structural changes needed to govern economies to provide transformative change to realise women's economic rights and gender equality for all women.

### Around decent work States should:

- recognise the care economy in economic decision-making, measure unpaid care and domestic work and include it in national accounts and measurements of GDP.
- generate decent work for all women by ratifying all relevant ILO conventions, including the proposed ILO convention on gender based violence in the world of work.
- promote and enforce labour regulations, including freedom of association (the right to be in trade unions), collective bargaining and living wages.
- adopt comprehensive universal social protection systems that do not discriminate against women based on a range of factors, including their employment patterns, including extending social protection coverage to informal sector workers.

### In economic policymaking and governance States should:

- recognise and minimise the negative effects of austerity measures and support and implement the UN's Guiding principles of human rights impact assessments for economic reform programmes.
- commit to gender impact assessments of macroeconomic policies and budgets, providing remedy, adapting policies and addressing cases where policies have had a negative impact.
- maximise available resources for gender-transformative public investments by using financing methods which are responsible, transparent, environmentally and fiscally sustainable, and in line with their human rights obligations prioritising domestic resources. This should be augmented with long-term concessional and non-concessional finance.

- adopt gender-responsive budgeting to reprioritise expenditure and ensure adequate resources are invested to achieve all women's human rights, involving women's rights organisations (WROs) and feminist economists in the process.
- provide gender-transformative, high-quality, publicly-funded, democratically-controlled, accountable public services, social protection and infrastructure, based on the principle of universality that actively promotes gender equality.
- adopt progressive and gender-responsive tax regimes at national and global level to redistribute wealth and curb inequality.
- establish a UN Global Tax Body, and support FFD as the central forum for multilateral decisions on development finance.
- support the proposed international legally binding instrument to regulate, in international human rights law, the activities of transnational corporations and hold them accountable for human rights violations.

### Recommendations for other actors

- The UN Committee on CEDAW should – provided with sufficient resources – investigate governments' economic policies, including trade, investment and fiscal policies, for their impact on the progressive realisation of all women's human rights.
- The World Bank, the IMF, other public development banks, and governments of high income countries need to halt the promotion and incentivising of public-private-partnerships for social and economic infrastructure financing, and support countries in finding the best financing.
- States and multilateral institutions should ensure they respect, protect and fulfil all women's economic rights, including actively engaging, consulting with and promoting meaningful participation by WROs, trade unions and movements.

## About Womankind Worldwide

Womankind Worldwide is a global women's rights organisation working in solidarity and equal partnership with women's rights organisations and movements to transform the lives of women. Our vision is of a just world where the rights of all women are respected, valued and realised. Womankind supports women's movements to strengthen and grow by providing a range of tools, including technical support, communications, connectivity and shared learning, joint advocacy and fundraising.

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