



Global Days of Action on Tax Justice for Women's Rights (GDOA)

Concept Note

March 7 - 21, 2025

Context and Rationale

Care work contributions to the economy plays a critical yet often overlooked role in shaping a nation's GDP. Traditional economic indicators frequently fail to capture the full value of care work—both paid and unpaid—despite its significant impact on economic growth and social well-being. Austerity measures and regressive tax policies often implemented in Global South countries (but not only), have profound negative implications for the social organisation of care, exacerbating gender inequalities, reducing access to essential care public services and privatising them, diminishing the role of the state and increasing the unpaid care burden on women. Historically, care work has been undervalued, and care public services underfunded, and shaped by gender disparities, with women shouldering most caregiving responsibilities. Addressing these imbalances requires a bolder political will to rebuild the social organisation of care more than just increasing financial support; it necessitates to strategically reclaim care as a human right and a public good, connecting progressive taxation and gender-transformative spending. Governments must design tax policies that generate sufficient revenue from those who can afford to pay and invest this revenue in public services in public hands, that promote gender equality, such as childcare, healthcare, social care and social protection. Through fairer resource generation and redistribution, progressive taxation can help reduce gender disparities in caregiving responsibilities and access to essential public services. This connection between progressive taxes and gender-transformative public spending is essential to building a more inclusive, just, and sustainable caring society.

To build a more equitable care system, governments must invest more in care public services, reward with decent work, including representation, fair wages and working conditions of care workers, and implement policies that address the gendered dimensions of caregiving. Supporting to rebuild the social organisation of care¹ is not only an ethic and social obligation but also an economic imperative, as a well-functioning care system boosts workforce participation, reduces inequality, and strengthens social cohesion.

Tax justice is crucial for advancing sustainable development, economic equity, and social well-being. By ensuring that all individuals and corporations pay their due share, tax justice helps generate the necessary resources to address development challenges. It fortifies the financial foundation for public services, reduces inequality, and promotes inclusive social progress. Currently the global framework in which tax policies are formulated in Global South Countries

¹ Rebuilding the social organization of care focuses on reinstating the State's core role in financing, providing, regulating, and developing public care systems. The State is responsible for restructuring the shared responsibilities recognizing care as both a human right and a public good.



are largely shaped by rules and regulations formulated by the OECD and bilateral agreements, which are also influenced by the OECD framework. However, this framework has come under significant scrutiny and criticism for not ensuring equal participation and reflection of the interest of countries of the Global South.

Regressive taxes, which disproportionately burden lower-income households, further exacerbate social inequities. Poorer families tend to spend a larger portion of their income on taxed goods and services, resulting in a higher effective tax rate compared to wealthier individuals. This amplifies the gap between the rich and poor, entrenching social and economic disparities. In response to these challenges, there has been a growing global movement calling for tax reforms, particularly in the Global South, advocating for policies that are fair, progressive, and that promote human rights and gender equality.

The relationship between progressive taxation and gender-transformative public services is crucial. By ensuring that those with greater capacity to pay contribute more to the common good, progressive taxation creates the fiscal space needed for governments to fund gender-transformative quality public services that meet the diverse needs of all citizens, particularly women and marginalized groups. Progressive taxes help finance gender-transformative policies and public services that reduce inequalities, empower women, and promote social and economic justice.

The Global Days of Action on Tax Justice for Women's Rights (GDOA)

The GDOA is an initiative of the Global Alliance for Tax Justice and its regional networks, including Tax and Fiscal Justice Asia (TAFJA), Tax Justice Network Africa (TJNA), Tax Justice Europe (TJ-E), Red de Justicia Fiscal de América Latina y el Caribe (RJFALC), FACT Coalition, and Canadians for Tax Fairness (C4TF), as well as the members of the Tax & Gender Working Group. Since its launch in 2017, the GDOA has mobilized activists, campaigners, and advocates around the call to #MakeTaxesWorkForWomen, advocating for tax policies that advance women's rights and promote gender justice. Through this campaign, the alliance and its partners aim to raise awareness of the tax issues affecting women globally, integrate tax justice within the broader women's and feminist movements, and amplify the voices and lived experiences of women to make the tax justice agenda more relevant and impactful.

This year marks the 9th edition of the GDOA, which is particularly significant as it coincides with the 30th anniversary of the **Beijing Declaration**, the 4th conference of **Financing For Development** and the official start of the intergovernmental negotiations for a **UN Tax Convention**. These three key global events provide a unique opportunity for feminist tax justice activists to raise their voices and ensure that critical issues related to progressive taxation and the rebuilding of the social organisation of care are prioritized.

A Moment for Action



Countries in the Global South have been at the forefront of efforts to create a more inclusive, transparent, and equitable global tax system. Ongoing discussions around the **UN Tax Convention** aim to develop a multilateral framework for tax cooperation, addressing issues such as tax avoidance, base erosion and profit shifting, while also ensuring that developing nations have the capacity to collect the taxes owed to them. While these developments have the potential to positively impact gender-transformative public services (GTPS) and, by extension, rebuild the social organisation of care, it should not be taken for granted that gender perspectives will be given the considerations they deserve during this crucial process.

It is essential that feminist economists and activists seize this opportunity to advocate for the inclusion of gender-transformative responses in the UN Tax Convention. Without such gender considerations under all relevant provisions, the impact of any potential reforms could be diluted by varying interpretations across countries and regions, undermining the progress that could otherwise be achieved.

The 2025 GDOA Campaign

This year, the GDOA will bring together the global tax justice community, with a special focus on women's rights, feminist organizations, and movements, including trade unions, to call for the urgent adoption of progressive tax policies as critical instruments for supporting the rebuilding the social organisation of care. This will be achieved through coordinated actions at global, regional, and national levels, leveraging the collective power of feminist movements and the tax justice community. The campaign banner will call for "**Progressive Taxation for an Inclusive and Just Social Organisation of Care**".

The 9th edition of GDOA will be launched on 7th March, and will take place from the 10th to 21st March 2025, coinciding with the UN CSW days.

Campaign Objectives

- **Raise awareness** of the connection between progressive taxation, gender equality, and rebuilding the social organisation of care.
- **Mobilize global advocacy** for the integration of gender-transformative responses in relevant provisions of the UN Tax Convention.
- **Strengthen alliances** between feminist movements, tax justice organizations and trade unions to mobilise pressure policy -, and decisionmakers.
- **Influence policy** at national, regional, and international levels to promote tax justice for women's rights.

Campaign Demands

1. **Progressive Taxation for a Gender-Transformative Social Organisation of Care**



Demand: We call for the implementation of progressive tax policies that ensure wealthy individuals and corporations contribute their due share, creating the fiscal space needed to fund a gender-transformative social organisation of care. This involves allocating resources to essential public services such as childcare, eldercare, healthcare, social care and social protection, with a focus on reducing the disproportionate caregiving burden on women, families, and marginalized groups. We also call for the repeal of regressive tax policies that negatively impact women and marginalised communities.

2. **Incorporate Gender-Transformative Provisions into the UN Tax Convention**

Demand: We demand that the UN Tax Convention include gender equality considerations in all relevant provisions. Without clear gender-transformative considerations, tax reforms will fail to address the structural inequalities in the current social organisation of care and could undermine the progress toward gender justice.

3. **Increase Public Investment in Care Public Systems**

Demand: We demand that governments significantly increase public investment in care public systems by improving public care infrastructures and services, decent work, including fair wages, working conditions, training and professionalisation for care workers, especially women, who make up the majority of the care workforce. Investment in the care sector should be recognized as essential for economic growth, social well-being, and gender equality.

4. **Acknowledge and Value Unpaid Care Work in Economic Systems**

Demand: We demand that the value of unpaid and paid care work be recognized and integrated into national and global economic indicators, such as the System of National Accounts. Governments must implement policies that ensure both paid and unpaid care work are equally valued, revalued, and supported, with social protections that guarantee economic security for caregivers and care workers.

5. **Ensure Gender Equality in Tax Systems and Public Services**

Demand: We call for tax reforms that create a fair and equitable tax system, where those with the greatest ability to pay contribute more to the public good. These funds should be directed towards gender-transformative public services that meet the needs of women and marginalized communities, including universal, accessible and affordable care public services, healthcare public services, and social protection.

Proposed Webinar themes



Gender Inclusive and Fair Tax Systems: Advocating for a UN Tax Convention that creates binding norms for global tax cooperation and ensures that tax systems are fair, gender transformative, transparent, and help finance sustainable development as well as Gender Transformative Public Services, specifically the care services.

Gender Equality and Tax Justice: Address how regressive tax policies disproportionately affect women, particularly in developing countries, and demand reforms that are gender-transformative, ensuring that women benefit from fair taxation, access to social protection, and an equitable distribution of public goods, including care.

Sustainable Development Financing: Stress the importance of tax revenue as a critical source of financing for achieving the Sustainable Development Goals (SDGs), particularly in developing countries that are heavily reliant on debt disguised as international aid.

Timeline:

Launch event for the GDOA	7th March 2025 2PM CET
Sessions & campaign activities for the GDOA	10th -21st March 2025
RSOC UNCSW Parallel Online event	12th March 2025 2.30PM CET
Closing event	21st March 2025 2PM CET

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