ICTD | Center for Sustainable Development at BROOKINGS

Policy Brief

Number 5 • March 2024

Towards Gender Equality in Tax and Fiscal Systems: Moving Beyond the Implicit-Explicit Bias Framework

by Caren Grown and Giulia Mascagni

The subject of gender and taxation has gained increasing traction in policy circles. Most existing evidence is based on the implicit and explicit bias framework developed in the mid-1990s. This framework has been useful in promoting research in this area, and tax reform to address gender biases. However, as explicit biases become increasingly rare, we argue that the framework is no longer fit for guiding policy towards improved tax equity and gender equality. Most importantly, the 'tax-bias' framing creates the impression that the solution to rectifying the underlying problem lies in reforming the tax system. We propose an alternative approach that starts with a clear focus on the policy goal of gender equality, from the perspective of a broader feminist fiscal policy agenda. It also backs a progressive tax policy and administrative reform agenda that generates sufficient revenue to fund policies for gender equality, while also pursuing tax equity.

Origins and strengths of the implicit-explicit bias framework for studying gender and tax

Policy interest in the relationship between tax policies, tax administration and gender inequality has increased over the years, alongside a growing body of research that shows tax policy and tax reforms have differential impacts on women and men. The study of how tax policies affect women specifically, or the gaps between women and men, dates back to an article written by Janet Stotsky in 1996 (Stotsky 1996). She introduced a framework that distinguished between explicit and implicit gender bias. Explicit forms of gender bias refer to specific regulations or provisions in tax law that treat men and women differently, while implicit forms of gender bias relate to provisions that have different impacts on men and women because of underlying and systemic gendered social norms and economic roles.[1]

The implicit-explicit bias framework has been adopted and used by academic researchers over the succeeding decades, including by one of the authors of this note (Barnett and Grown 2004; Grown and Valodia 2010). It has also been used by policy

[1] For instance, the norm that males are the breadwinners and women are the unpaid caregivers.

institutions and international organisations interested in improving the way the tax system works for women, including the Organisation for Economic Co-operation and Development (OECD 2022), International Monetary Fund (Coelho et al. 2022), and Asian Development Bank (ADB) (Niesten 2023), among others. In this brief we argue that the bias framework has several shortcomings when it is used for analytical purposes, and it is particularly problematic when used to guide policy.

To start, it is important to highlight that the bias framework was useful for bringing the notion of gender equality to the attention of analysts and practitioners, while enabling governments to undertake some reforms. In the literature on tax law, the notion of explicit bias broadly corresponds to the legal concept of direct discrimination whereby 'direct (sex) discrimination is generally defined as less favourable treatment with an explicit distinction between different sexes' (Gunnarsson et al. 2017: 16). Empirical research has revealed that explicit biases may occur particularly in the design of personal income taxes, especially when tax code provisions are linked to sex, for instance, in the allocation of exemptions, deductions and tax preferences relating to spouses, or in responsibility for filing the tax return (Stotsky 1996). It is now recognised that tax systems evolve in societies characterised by gender norms, and that the design and structure of tax policies may similarly reflect these norms.

Explicit biases have clear solutions that lie in changes in tax provisions. Many countries, including France and South Africa, eliminated explicit provisions in their personal income tax codes that treat men and women differently.[2] More recently, the ADB (Niesten 2023) used the framework to explore explicit gender biases in the tax legislation of countries in Asia and the Pacific – noting that several countries have taken steps to eliminate them. For example, the Republic of Korea amended its tax system in 2003 to treat spouses as individuals who can file separately if they have taxable income; Thailand reformed its tax law in 2012 to enable wives to file separate tax returns for their own income; and the Philippines also removed the automatic allocation of tax benefits to the husband. These reforms resulted in more equitable tax systems that work better for women.

However, in this brief we argue that a focus on explicit and implicit biases has also narrowed the scope of analysis to a rather small set of issues, while providing little guidance for policy-makers who want to reform tax systems and make substantial progress on gender equality. We then suggest an alternative approach to make tax systems work better for women and other groups in society. This approach includes a greater emphasis on progressive tax reform that tackles distributional issues, not only those affecting men and women differently.

A critique of the implicit-explicit bias framework

Explicit biases are increasingly rare. When they exist, they can typically be addressed with simple changes in tax laws. In contrast, many of the most pressing and relevant issues in gender and tax today fall into one large and rather amorphous bucket relating to the notion of implicit bias. In this context, we argue that the bias framework has limited relevance for informing tax reform and for achieving better gender equality outcomes. It can also have potentially serious unintended consequences when operationalised for policy purposes.

[2] France (1983) moved from requiring only a husband's signature on family tax returns to requiring that both spouses sign. South Africa (1995) moved from applying a higher rate schedule to single persons and married women than to married men, to a unified schedule (Stotksy 1996).

The notion of an implicit bias creates conceptual confusion

Conceptually, the term 'gender bias' has created confusion. While bias can go in either direction, it is typically to the disadvantage of women, and suggests an injustice to be rectified. However, differential treatment of men and women may not in itself be an injustice or a bias, especially when it is aimed at overcoming discrimination against women (Elson 2006). Gender-based differences in taxation might also be entirely justified by policy objectives relating to public health or the environment. Excise taxes on alcohol and tobacco typically affect men more than women because they consume these products disproportionately (Grown and Valodia 2010).[3] While some have argued they imply an implicit bias against men, high excise taxes are entirely justifiable to improve public health.[4]

More specifically, the notion of implicit gender bias in the tax system has two problems. First, implicit biases are particularly difficult to identify and detect, aside from a few well-known exceptions related to personal income tax.[5] There are a plethora of policy reports attempting to comb through tax systems to identify a potentially vast range of differential impacts that are particularly hard to define and address (Coelho et al. 2022; Niesten 2023). A recent stock take of tax biases by the OECD (2022), for example, confirmed that explicit bias is increasingly rare, while 'more than half of the countries surveyed (23 countries) indicated that there was a risk of implicit bias in their tax systems. However, only 16 countries reported having assessed this" (p. 46). Although many countries recognise potential implicit biases, most have not undertaken work to examine them and guidance on how to do so is scarce. As the OECD notes, identifying implicit biases is difficult without both data and a methodology to do so, aside from studies of tax incidence such as Grown and Valodia (2010).[6]

Second, and more importantly, framing the interaction of the tax system with underlying societal gender inequalities as an implicit tax bias creates the impression that the solution to rectifying the bias lies in reforming the tax system. Instead, the most appropriate policy solution might well lie elsewhere. This confusion leads directly to our next point about absent or misleading guidance for reform.

The bias framing can mislead reform

While the notion of a gender tax bias can create conceptual confusion in analysis, it becomes particularly problematic when this framing is used to guide reform. Although clear policy solutions exist for the increasingly rare explicit biases, no similar guidance exists to address impacts that may fall differentially on women compared to men, given their roles and responsibilities in the economy. When tax solutions to 'implicit' biases are put forward, they often make for ineffective and inefficient tax policy.

---

[3] Excise taxes are selective taxes on consumption items, such as alcoholic beverages, tobacco products, motor vehicles and fuels – items with sufficiently low-price elasticity of demand and high potential revenue yields to warrant special attention. In addition to being administratively feasible and politically acceptable, these taxes are also justified on the grounds that they reduce negative externalities associated with drinking, smoking and polluting vehicles.

[4] Alcohol consumption is often associated with violent behaviour, and smoking tobacco has adverse effects on the health of non-smokers as well as smokers. Elson (2006: 87) nuances this argument further by noting that 'many people would take the view that consumption of alcohol and tobacco is more a personal choice than is consumption of medical care', which is socially valuable.

[5] The most well-known example is when the income of a married couple is consolidated as one unit rather than taxed separately as an individual. This leads to second earners in a household – typically women – paying higher marginal tax rates on their income, which is a disincentive to participating in the paid labour force (OECD 2016). The reason that this is considered an implicit bias is because the tax code doesn't specify that the second earner is a woman.

[6] Grown and Valodia (2010) were the first to develop an approach that distinguishes between male or female household types for analysing where burden or incidence lies. However, their approach does not assess whether a higher incidence or burden would constitute a bias. The approach has been further developed by the World Bank (Jellema et al. forthcoming), but it is not yet widely used by tax policy-makers.

A clear example is the debate over zero or reduced rating of value added tax (VAT) for menstrual hygiene products (MHP), or 'tampon taxes'. Gender-equality advocates argue for the elimination of tampon taxes because MHPs are a basic necessity for women and a financial burden for poor women in particular. In other words, advocates argue there is an implicit bias against women. Despite the merits of these arguments, lowering rates or removing VAT/Goods and Services Tax does not improve the affordability of MHP because those gains are not necessarily passed on to consumers (Rossouw and Ross 2020). Even if they are, they disproportionately benefit higher-income women, especially in lower-income countries where social norms and large informal sectors mean that poor women would not, in any case, buy these (usually imported) products in formal markets where VAT or import tariffs are applied (Rossouw and Ross 2020). Perhaps most importantly, such exemptions and reduced rates result in lost revenue, which could instead be used to increase the direct supply of MHP, for example through schools or community centres. Yet, this seemingly ineffective policy continues to be at the centre of tax justice campaigns (Byrne 2023) and has been adopted in some countries.[7]

The tampon tax is one of the few cases in which the implicit bias framing led to specific tax reform proposals – as ineffective as they may be both for gender equality and revenue generation. In most other instances, it is much harder to identify implicit biases, especially for the purpose of guiding tax reform. And even where these are identifiable, how would a revenue authority respond? Does the answer lie with the tax system, or outside of it? Implicit biases have unclear implications for tax policy because they are not biases of the tax system *per se*, and therefore do not necessarily require tax fixes. Framing them as biases of the tax system (albeit implicit) makes it difficult on a practical level to identify effective solutions. Most concerning, the implementation of the bias framing has led to fixes that don't have either the revenue or gender equality promoting impacts that they aim to achieve.

In India, for instance, several states recently introduced discounts in both stamp duty and recurrent property taxes when the property is registered in the name of women.[8] While the intention is laudable, it is not clear that these discounts make for good tax policy, nor that they improved gender equality in property ownership (the states did not collect data to monitor the result of the measure) (Awasthi et al. 2023). The measures had unintended consequences, as men registered the property in their wives' names while retaining effective control over the assets, thereby evading tax and ultimately reducing state revenue (Awasthi et al. 2023).[9]

Hodgson and Sadiq (2017) argue that addressing implicit bias needs a nuanced policy approach, and it may be best to address the underlying gender inequality through policy changes outside the tax system. Joshi et al. (forthcoming) also argue that any assessment of gender and tax needs to consider revenue and expenditure together.

Focusing on tax bias traps researchers and policy debates into a narrow set of issues

The most serious concern is around operationalisation of the framework. It has forced analysts and researchers to focus on a narrow set of tax policy issues that are identifiable, relatively easy to address, and tractable both for analysis and reform. This includes changes to the structure of personal income taxes, for example, in relation to

[7] Kenya (Fox 2020) and Namibia (Rodriguez 2021) are two examples.

[8] Nepal had earlier introduced similar provisions (Joshi et al. 2020)

[9] Qualitative evidence showed that many women didn't know the property had been registered in their name (Awasthi et al. 2023).

joint filing. These reforms are certainly needed to address cases of bias, and they no doubt benefit women. However, they are marginal fixes that do not necessarily improve gender equality in substantial ways. Ultimately, focusing on these narrower issues means researchers and policy-makers are paying less attention to the larger issues critical for domestic revenue mobilisation (such as taxing the wealthy), and for tackling systemic gender inequality (such as addressing unpaid care work).

The example of taxes on the wealthy illustrates how the operationalisation of the bias framework has often led to gross simplifications and narrowed the debate in unhelpful ways. A common argument is that men are normally wealthier than women, and, therefore, more affected by some kinds of taxes, such as wealth tax and capital gains (Coelho et al. 2022). While statements like these are true, they are also misleading – taxing the wealthy more effectively has a strong policy rationale in all countries at any level of income (Saez and Zucman 2019). However, this rationale does not align well with the bias framework. A broader feminist fiscal policy agenda supports the case for increasing taxes on wealth and capital gains, not because they fall disproportionately on men, but because they promote equity and progressivity. They also generate extra revenue for public policy, which could be spent on closing gender gaps. However, this is far from guaranteed without broader changes in fiscal policy and politics.

An alternative approach for gender equality in tax and fiscal systems

To move beyond the implicit- and explicit-bias framing, we propose an alternative approach to gender equality and taxation. The first part (a feminist fiscal agenda) focuses on issues that are clearly important for gender equality, but for which tax is not the main policy tool. Instead, the answer might lie in fiscal policy and politics more broadly, while taxation still plays a key role in generating adequate financing. In the second and third parts of our approach we turn to the main focus of this brief – gender and taxation – which we divide into two parts: tax policy and revenue administration. In both these sections our key argument is that progressive tax reform essentially aims to tackle distributional issues, not only those affecting men and women differently. Still, progressive tax reform would particularly benefit women because they are disproportionately represented among lower-income groups in society. However, its rationale is fundamentally distributional. Some of the elements in this alternative approach have been highlighted elsewhere in the literature (Joshi et al. forthcoming), but never as a coherent argument aimed to propose an alternative to the prevalent bias framework.

Embedding gender and tax firmly in a feminist agenda for fiscal policy and politics

Our proposed approach embeds tax firmly within the policy-makers' toolkit to address gender equality, of which tax is only one policy tool. Streamlining a feminist approach in fiscal policy requires connecting taxation with government expenditure and longer-term fiscal policy planning. Within this broader feminist reform agenda, tax is brought back into a broader debate about government policy and fiscal space, both from a technical and a political perspective.

From a technical perspective, we suggest much closer engagement with broader fiscal policy than we see in the current debate. In our proposed approach, the primary role of taxation is to generate revenue for public spending. We would then propose to consider possible measures in light of their effectiveness to achieve the specific policy goal in relation to gender equality – for example, better access to MHP (see Box 1), affordable childcare, or paid parental leave. Policy-makers would assess the available policy options to reach these goals, with tax being only one of them. These options must then be evaluated against their respective trade-offs, including revenue mobilisation and their effectiveness towards the main policy goal (see also Joshi et al. 2020). The final solution in this process might well lie outside of the tax system. Box 1 provides an illustration in relation to MHP access, arguing that the best measure is not VAT exemption. Similarly, the best measure to reduce childcare costs might not be tax credits, but direct provision or targeted financial support to parents. Tax would still have the central role of raising finance, so that improved access to these services can be funded through the public purse. This broader framework allows for a more purposeful focus on the main policy goal, and an explicit consideration of alternatives and their trade-offs, including on equity, efficiency and administrative feasibility.

A broader feminist fiscal agenda: the case of the tampon tax

A broader feminist reform perspective would take the policy goal of improved access to MHP as the starting point. It would consider the multiple policy tools available and assess which one is most effective for the specific policy goal.

For example, alternatives to reducing or eliminating the tampon tax would include direct provision of these products to specific groups, like girls and lower-income women, e.g. through schools or local markets. Our proposed approach would then cost these measures and identify revenue options to meet financing needs, including an evaluation of the incidence and foregone revenue from exemptions. This, in turn, involves considerations of fiscal space and administrative capacity that are firmly connected to revenue mobilisation, and tax and public administration more generally (Rossouw and Ross 2021).

From a political perspective, a feminist reform agenda would ideally be grounded in a high-level political commitment to make fiscal policy work towards an explicit policy goal of gender equality. This does not necessarily constitute a precondition for action; some of the technical measures we mention in this brief are feasible even without full political buy-in. However, meaningful progress on shifting norms, culture and structural gender inequalities requires high-level political support beyond the technical fixes in specific sectors, including tax. Without it, the result might be a collection of smaller fixes that are not matched by deeper improvement in how women experience the tax system – and in their interactions with government more generally. The risk is to create a discrepancy between headline policy and reality, while reinforcing underlying obstacles to reaching gender equality at all levels of society. Such a discrepancy may arise when specific measures work in isolation, without considering the broader fiscal and public management context. Coordinated action and policy coherence require the identification of reform options in specific areas (e.g. taxation and childcare services) along with high-level political buy-in by governments, to encourage deeper change in society at large, and the administrative capacity to implement these measures (Joshi et al. 2020). This broader perspective is also related to research and policy debates on gender budgeting in public financial management.

A progressive tax (policy) reform agenda, and broad coalitions for change

While tax policies alone cannot bring about gender equality, they play a key role in generating revenue to fund government spending. However, the way revenue is raised has implications for equity. A progressive tax reform agenda aims to maximise revenue while preserving efficiency and improving equity, including gender equality. It includes a combination of:

- An increased emphasis on progressive income taxes, such as those on the self-employed (especially the higher-income), rental income and other income from investment, such as capital gains or interest from investment.
- A more effective taxation of multinational corporations – for example, through the adoption of minimum taxes at the national level, and the adoption of other measures discussed under international processes linked to the Inclusive Framework and UN Tax Convention.
- Maintaining consumption taxes like VAT on the broadest possible basis to maximise revenue generation, coupled with spending measures to tackle specific policy goals.[10]
- Reducing exemptions and tax expenditures, particularly those that benefit disproportionately wealthy individuals and large firms, such as tax holidays and incentives for investment. These have been shown to be ineffective and regressive (Bachas et al. 2023).
- Improve enforcement of existing taxes on wealth, most notably property taxes, and consider the adoption of taxes on wealth or the transfer of wealth, such as those on inheritance.
- Adopt measures to reduce the financial and compliance burden of taxation on lower-income firms and workers – for example, sufficiently high exemption thresholds that are revised regularly to account for inflation, or nuisance taxes and fees on small and micro businesses.[11]

Many of the measures we suggest here are politically challenging, especially those that affect powerful groups in society and salient economic interests. Although these are real obstacles to action, they are not insurmountable. Streamlining gender equality and its financing needs into broader fiscal policy can provide strong political backing for the policy measures we suggest here. In addition, a progressive tax reform agenda has the potential to mobilise broad coalitions, spanning across academia, civil society, political parties and the civil service, to tackle multiple kinds of inequality, including gender inequality, both nationally and internationally. These broad coalitions are essential for achieving both equitable tax reform and improved gender equality.

Implications for policy implementation and tax administration

Academic and policy debates on gender and tax have focused overwhelmingly on policy issues, and have not yet given sufficient attention to implementation and administration (Shaukat et al. 2023; Joshi et al. forthcoming). However, there are several actions that administrators can take to improve the way in which the tax system works for lower-income firms and earners – amongst which women are disproportionately represented. In each of the three key areas of enforcement, facilitation and tax morale (Prichard et al. 2019), we highlight measures, questions and hypotheses to improve tax equity in tax administration, including gender equality.

[10] Research like Rossouw and Ross (2021) shows that reducing VAT exemptions might be acceptable if it is effective at generating revenue directly targeted at poverty reduction, e.g. through measures like universal basic income.

[11] For more evidence on the implications of formal and informal taxation on small and micro firms, see Gallien and van den Boogaard (2023) and Anyidoho et al. (2023).

- **Enforcement:** enforcement might unevenly focus on lower-income groups, including women – for example, in relation to mass registration campaigns and the myth of large revenue gains to be made by formalising the informal sector (Gallien et al. 2023; Gallien and van den Boogaard 2023). In addition, women might be specifically affected by aggressive tax enforcement practices, including sexual harassment, while tax sanctions might carry an additional deterrent power over them because of shame and reputation in relation to social norms.
- **Facilitation:** all taxpayers, especially smaller ones, find it hard to cope with complex tax systems. Compliance costs are known to be regressive (Coolidge 2012), and they have financial implications particularly for small and micro firms (Mascagni et al. 2023). Underlying social norms might prevent women, specifically, from accessing appropriate education and training to improve their skills as workers and entrepreneurs. Emerging evidence (Komatsu and Toqueer 2023; Gallien et al. 2023) shows that women in low- and low-middle-income countries may find it more difficult than men to access support and information from tax administrations.
- **Tax morale:** negative experiences with unfair enforcement and lack of facilitation might affect overall trust and perceptions on tax fairness. Evidence on whether this affects particularly lower-income earners, or women in particular, is scant. In countries with strong social norms about women's care work, and their experience with public services (or lack of it), might affect their tax morale in ways that are not yet established in the literature.

Failing to account for these questions and issues might both constrain revenue generation and reduce tax equity. Many of the gender-specific hypotheses have been under-researched despite the growing literature on tax administration and compliance. Still, there are potentially several options to improve tax administration for lower-income groups and women in particular. For example, tax education campaigns have been shown to be effective in reducing feelings of confusion and improve compliance (Cvrlje 2015; OECD 2021; Mascagni et al. 2023). They can be targeted specifically at women, and organised in collaboration with associations of businesswomen for ongoing support. Other studies have argued for a need to provide dedicated taxpayer services led by female tax administrators, or specifically targeted at businesswomen (Komatsu and Touqeer 2023; Baer et al. 2023). Although these are sensible options, more evidence would be required to evaluate their effectiveness. For now, the literature has largely focused on whether women are better taxpayers than men (D'Attoma et al. 2017; D'Attoma et al. 2020; Yimam and Mekonnen 2023) – meaning more compliant – but little is known about the key correlates of compliance in terms of enforcement, facilitation and tax morale.

A separate but related strand of research relates to women in tax administration. Existing studies show that they are better tax administrators than men on metrics related to performance and misbehaviour (Yimam and Mekonnen 2023; Mwondha et al. 2018). However, the evidence is less clear about the reasons for these differences and the implications for policy (Joshi et al. forthcoming). These results have sometimes been interpreted simplistically to suggest that women are less likely than men to engage in misconduct because they are inherently more honest. However, alternative explanations are that women are not powerful enough, or do not have enough access to powerful circles to engage in corruption. Similarly, it is not enough to argue for more women in tax administration – they should also be able to access positions of leadership, and have the conditions to exercise their power effectively. This might often require a critical mass of women across all levels of tax administration, from top management down to frontline staff. The benefits could be substantial. A strong cohort of senior female leaders might be more open to pushing for the broader reform agendas that we described above (although their gender alone is not a guarantee of support), while an increased presence of women among frontline administrators might facilitate women's engagement with the tax system and help overcome male gatekeeping of women's tax and financial affairs.

Future research: new questions, analytic tools and data needs

The alternative approach we propose implies a few directions for future research. Evidence is particularly scant on the administrative issues described above, as well as on the political analysis of successful coalitions for change, both on fiscal policy and tax policy more specifically.

In line with our proposed approach, researchers might focus on questions such as:

- How can the politics of gender equality in fiscal and tax matters be shifted to make tax and fiscal systems work better for women and lower-income groups?
- What are the most effective measures to improve gender equality, and their associated financing needs? How can the fiscal and tax system be mobilised to meet them?
- What are the revenue and equity implications of adopting a progressive tax policy reform agenda? What measures are most appropriate in which contexts?
- How do women experience the tax system? What can be changed in tax administration to improve their experience of interaction with the state, and promote and support their economic participation?

Notably, these are different questions than the narrower ones based on the implicit-explicit bias framework, and ones that – we would argue – lead to more promising avenues for change.

Last, but not least, answering questions like these requires new data and analytic tools, ranging from large-scale quantitative work, to the political analysis of change and reform processes. Sources of data should be appropriately developed or adjusted to allow for this kind of analysis.

For instance, **administrative data from tax returns** provides the most accurate picture of real compliance behaviour, but this data is seldom disaggregated by sex. It has huge potential for analysing tax policy and administration through a gender lens, and for informing broader economic policies – for example, those to increase women's participation in entrepreneurship and formal employment. **Enterprise surveys** typically include relatively larger businesses – while women are disproportionately represented amongst smaller firms (Halabisky 2018). **Multi-purpose household surveys** (such as the Living Standard of Measurement Surveys supported by the World Bank) only sometimes include tax information. While more of these surveys include information on individual members within households, this is not always available – thus limiting the possibility of getting insights on intra-household allocation of resources and power dynamics. **Taxpayer surveys** typically ask questions geared towards understanding the drivers of compliance, but they might be expanded to capture underlying social norms that affect women's experiences of interacting with tax systems – and governments more generally. And finally, quantitative data collection should be complemented by focus groups and key informal interviews to probe deeper into issues of norms and perceptions of taxpayers and tax administrators.

While current data enables analysis of sex-disaggregated analysis **based on the questions included in existing surveys**, the biggest data gap relates to the type of questions asked, which are typically not geared towards issues that are relevant to understanding the experience of women. For example, these would include time-use data (that captures time spent in care and unpaid work), data on entrepreneurship and decision-making power (e.g. who manages the books, holds accounts and deals with tax authorities), and intra-household decision-making (which often affects the opportunities for women to start and successfully conduct a business). Ultimately better data can help fill gaps in knowledge, and strengthen reform efforts to make tax systems work better.

References

Anyidoho A., Gallien M., Rogan M. and van den Boogaard V. (2023) 'Mobile money taxation and informal workers: Evidence from Ghana's E-levy', *Development Policy Review* 41(5): e12704

Awasthi, R., Pyle, K., Aggarwal, N. and Rakhimova, P. (2023) *Gender-Based Discounts on Taxes Related to Property*, World Bank Policy Research Working Paper 10287, Washington DC: World Bank

Baer, K., Cotton, M., Gavin, E., Negus, C. and Williams, K. (2023) 'Gender and Revenue Administration: Principles and Practices', *Technical Notes and Manuals* 2023(004): A001

Bachas, P., Brockmeyer, A., Dom, R. and Semelet, C. (2023) *Effective Tax Rates and Firm Size*, Policy Research Working Paper 10312, Washington DC: World Bank

Barnett, K. and Grown, C. (2004) *Gender impacts of government revenue collection: the case of taxation*, Commonwealth Economic Papers series Vol. 10, London: Commonwealth Secretariat

Byrne, M-R. (2023) *Playing Politics with Periods: Why the Abolition of the 'Tampon Tax' is Spreading Across the World*, ICTD Research in Brief 86, Brighton: Institute of Development Studies, DOI: 10.19088/ICTD.2023.025

Coelho, M., Davis, A., Klemm, A. and Buitron, C. (2022) *Gendered Taxes: The Interaction of Tax Policy with Gender Equality*, IMF Working Paper No. 22/26

Cvrlje, D. (2015) 'Tax literacy as an instrument of combating and overcoming tax system complexity, low tax morale and tax non-compliance', *The Macrotheme Review* 4(3): 156-167

Coolidge, J. (2012). 'Findings of tax compliance cost surveys in developing countries', *eJournal of Tax Research*: 10(2): 250-287

D'Attoma, J., Volintiru, C. and Steinmo, S. (2017) 'Willing to share? Tax compliance and gender in Europe and America', *Research & Politics* 4(2): 2053168017707151

D'Attoma, J., Volintiru, C. and Malézieux, A. (2020) 'Gender, social value orientation, and tax compliance', CESifo *Economic Studies* 66(3): 265-284

Elson, D. (2006) *Budgeting for women's rights: Monitoring government budgets for compliance with CEDAW*, United Nations Development Fund for Women (*UNIFEM*), ISBN 1-932827-47-1

Fox, S. (2020) 'Advocating for Affordability: The Story of Menstrual Hygiene Product Tax Advocacy in Four Countries', *Gates Open Res*: 4(134)

Gallien, M., Mascagni, J., Moore, M., Occhiali, G., Prichard, W., Santoro, F., Scarpini, C. and van den Boogaard, V. (2023) *Why Mass Tax Registration Campaigns Do Not Work*, ICTD Policy Brief 2, Brighton: Institute of Development Studies, DOI: 10.19088/ICTD.2023.032

Gallien M. and van den Boogaard V. (2023) 'Formalisation and its discontents: Conceptual fallacies and ways forward', *Development and Change* 54(3): 490-513

Grown, C. and Valodia, I. (eds) (2010) *Taxation and Gender Equity: A comparative analysis of direct and indirect taxes in developing and developed countries*, London: Routledge and online

Gunnarsson, Å., Schratzenstaller, M. and Spangenberg, U. (2017) *Gender equality and taxation in the European Union*, European Parliament-Directorate-General for Internal Policies-Policy Department C-Citizens' Rights and Constitutional Affairs, PE 583.138

Halabisky, D. (2018) *Policy Brief on Women's Entrepreneurship*, OECD SME and Entrepreneurship Papers, No. 8, Paris: OECD Publishing

Hodgson, H. and Stewart, M. (2017) 'Gender equality and a rights-based approach to tax reform', in M. Stewart (ed), *Tax, Social Policy and Gender: rethinking equality and efficiency,* ANU Press Australia

Jellema, J., Grown, C., Fuchs, A., Wai-Poi, M., Tiwari, S., Sosa, M. (forthcoming) *Gender and Fiscal Policy - A Methodological Proposal and Its Application to Jordan and Armenia*, World Bank Working Paper, Washington DC: World Bank

Joshi, A., Kangave, J. and van den Boogaard, V. (forthcoming) *Engendering Taxation: a Research and Policy Agenda*, ICTD Working Paper, Brighton: Institute of Development Studies

Joshi, A., Kangave, J. and van den Boogaard, V. (2020) *Gender and Tax Policies in the Global South*, K4D Helpdesk Report 817, Brighton: Institute of Development Studies

Komatsu, H. and Touqeer, I. (2023) *Gender and Taxpayer Study in Khyber Pakhtunkhwa, Pakistan: In Preparation for the One-Stop Taxpayer Facilitation Centers*, Equitable Growth, Finance and Institutions Notes - Macroeconomics, Trade and Investment, Washington DC: World Bank

Mascagni, G., Santoro, F. and Mukama, D. (2024) 'Teach to comply? Evidence from a taxpayer education program in Rwanda', *International Tax and Public Finance* 31(1): 1-43

Mascagni, G., Dom, R., Santoro, F. and Mukama, D. (2023) 'The VAT in practice: equity, enforcement, and complexity', *International Tax and Public Finance* 30(2): 525-563

Mwondha, M., Kaidu Barugahara, T., Nakku Mubiru, M., Wasagali Kanaabi, S. and Isingoma Nalukwago, M. (2018) *Why African Tax Authorities Should Employ More Women: Evidence from the Uganda Revenue Authority*, ICTD Working Paper 85, Brighton: Institute of Development Studies

Niesten, H. (2023) *Taxation and Gender in Asia and the Pacific: A Review of Gender Equality Provisions in Fiscal Legal Frameworks*, Sustainable Development Working Papers, Asian Development Bank

OECD (2022) *Tax Policy and Gender Equality: A Stocktake of Country Approaches*, Paris: OECD Publishing, https://doi.org/10.1787/b8177aea-en

OECD (2021) *Building Tax Culture, Compliance and Citizenship/ A Global Source Book on Taxpayer Education, 2nd ed*., Paris: OECD Publishing, https://doi.org/10.1787/18585eb1-en

OECD (2016) 'Measuring the tax wedge on second earners', *Taxing Wages* 2016, Paris: OECD Publishing, https://dx.doi.org/10.1787/tax_wages-2016-en

Prichard, W., Custers, A., Dom, R., Davenport, S. and Roscitt, M. (2019) *Innovations in tax compliance: Conceptual framework*, World Bank Policy Research Working Paper 9032, Washington DC: World Bank

Rodriguez, L. (2021) 'Namibia Just Eliminated the 'Tampon Tax' on Period Products', Global Citizen, 22 March 2021, https://www.globalcitizen.org/en/content/namibia-eliminates-tampon-tax-sanitary-products

Rossouw, L. and Ross, H. (2021) 'Understanding period poverty: socio-economic inequalities in menstrual hygiene management in eight low-and middle-income countries', *International Journal of Environmental Research and Public Health* 18(5): 2571, https://doi.org/10.3390/ijerph18052571

Rossouw, L. and Ross, H. (2020) 'An economic assessment of menstrual hygiene Product Tax cuts', *Gates Open Res* 4(137)

Saez, E. and Zucman, G. (2019) 'Progressive wealth taxation', *Brookings Papers on Economic Activity* 2019(2): 437-533, https://doi.org/10.1353/eca.2019.0017

Shaukat, M., Neb, A., Komatsu, H. and Ozer, C. (2023) *Knowledge Note 2. Building Gender Equality Objectives in Tax and Customs Administrations (English)*, Knowledge Note Series, Washington DC: World Bank

Stotsky, J. (1996) *Gender bias in tax systems*, Working paper, Washington DC: International Monetary Fund

Yimam, S. and Mekonnen, Y. (2023) *Women in Ethiopian Tax Administration: Evidence on Representation and Performance*, ICTD Working Paper 16, Brighton: Institute of Development Studies

Credits

Credits

Caren Grown is a Senior Fellow in the Center for Sustainable Development, Global Economy and Development Program at the Brookings Institution.

Giulia Mascagni is Research Director at the International Centre for Tax and Development and Research Fellow at the Institute of Development Studies.

DOI: 10.19088/ICTD.2024.015

institute of development studies

ICTD is based at the Institute of Development Studies, Brighton BN1 9RE UK.

Tel: +44 (0)1273 606261
E-mail: info@ictd.ac
Web: ictd.ac
Twitter: @ICTDTax
Facebook: fb.com/ICTDTax
LinkedIn: ICTDTax

Center for Sustainable Development at BROOKINGS

The Brookings Institution is a nonprofit organization based at 1775 Massachusetts Ave, NW, Washington, DC 20036, U.S.A.

E-mail: globalmedia@brookings.edu
Web: www.brookings.edu | www.brookings.edu/centers/center-for-sustainable-development/
Twitter: @BrookingsGlobal
Facebook: fb.com//brookings
LinkedIn: The Brookings Institution

ICTD is proudly funded by

BILL & MELINDA GATES foundation

Norad

UK International Development
Partnership | Progress | Prosperity