Gender dimensions of taxation

- Gender bias in taxation
  - Explicit: the tax code explicitly treats women and men differently
  - Implicit: taxation affects differently women and men because it operates in a gendered economic terrain.

- Gender tax burden: how tax burden is allocated to women and men or to male and female type of households (for example, male breadwinner vs single-parent households).

- How taxation affects individual behaviors (for example, economic participation) and therefore how it affects gender relations.
VAT Zero Rate on Food Simulation - Total Incidence - (% of expenditure)
By quintile and household type
What kind of taxation system should feminists advocate for?

Principles:
- Distributional impact of tax policies should be by income group but also by gender
- Impact of tax policies should be assessed both on paid and unpaid work
- Tax policies impact on gender relations within households should also be assessed

Tax reform should:
- Increase revenue through progressive and non-bias taxation
- Avoid evasion and avoidance, by taxing corporates and financial flows
- Promote behavioral changes that transform existing gender relations
- Foster citizens’ participation in tax policy design and monitoring