

FISCAL AFFAIRS

Gender and Revenue Administration: Principles and Practices

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**Katherine Baer
Deputy Director
Fiscal Affairs Department**

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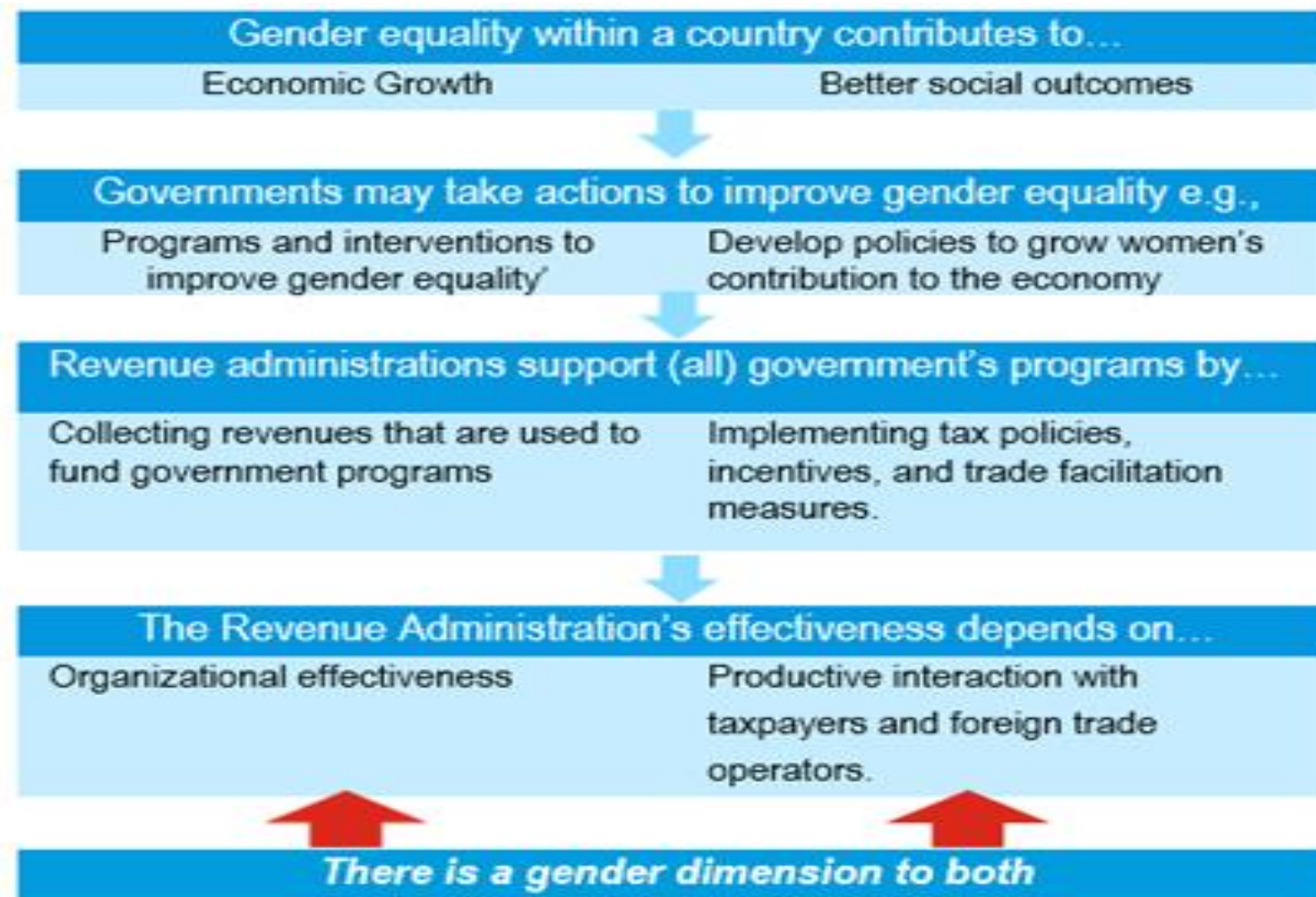
Outline

- Gender Equality as an enabler of social and economic empowerment.
- The connections between Revenue Administration (RA) and Gender Equality
- How RAs can contribute to gender equality
 - Applying a gender lens to administering tax laws and facilitating trade
 - Building a gender balanced workforce

Enabling Social and Economic Empowerment

- Gender equality addresses the right to freedom from bias or favoritism based on a person's gender.
- Closing gender gaps can lead to significant improvements in social outcomes and economic development.

Connecting gender equality and revenue administration



Source: IMF Technical Note TNM/2023/04

Revenue administration can contribute to gender equality

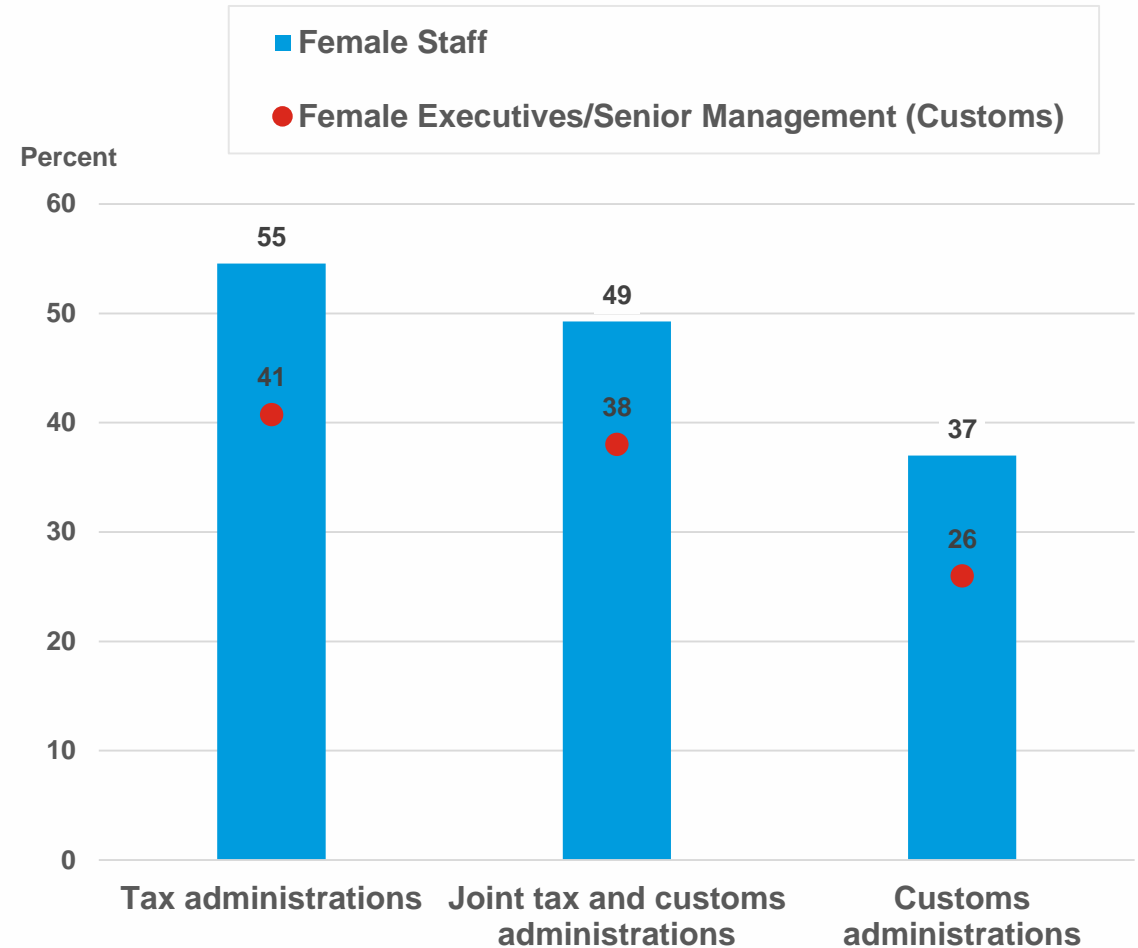
- **By administering gender-sensitive tax laws effectively and applying a gender lens when administering the tax or trade laws**
- **Building a gender-balanced and inclusive workforce.**

More effective engagement with women taxpayers and traders means...

- Understanding barriers to women's economic participation and to accessing the tax system
- Using a gender lens in administering tax and trade laws
 - ▶ Reducing Compliance and Enforcement Bias

The current picture of gender balance in revenue administrations

- Most tax administrations employ more women than men...
- The reverse is true for customs administrations: customs dominated by male employees
- Women are under-represented at executive/senior management levels (percent female executives < percent female staff)



Source: IMF staff calculations using International Survey on Revenue Administration (ISORA) data for 2021 (<https://data.rafit.org>); World Customs Organization Annual Report 2022-2023

...and factors that contribute to better gender balance

Gender equality planning

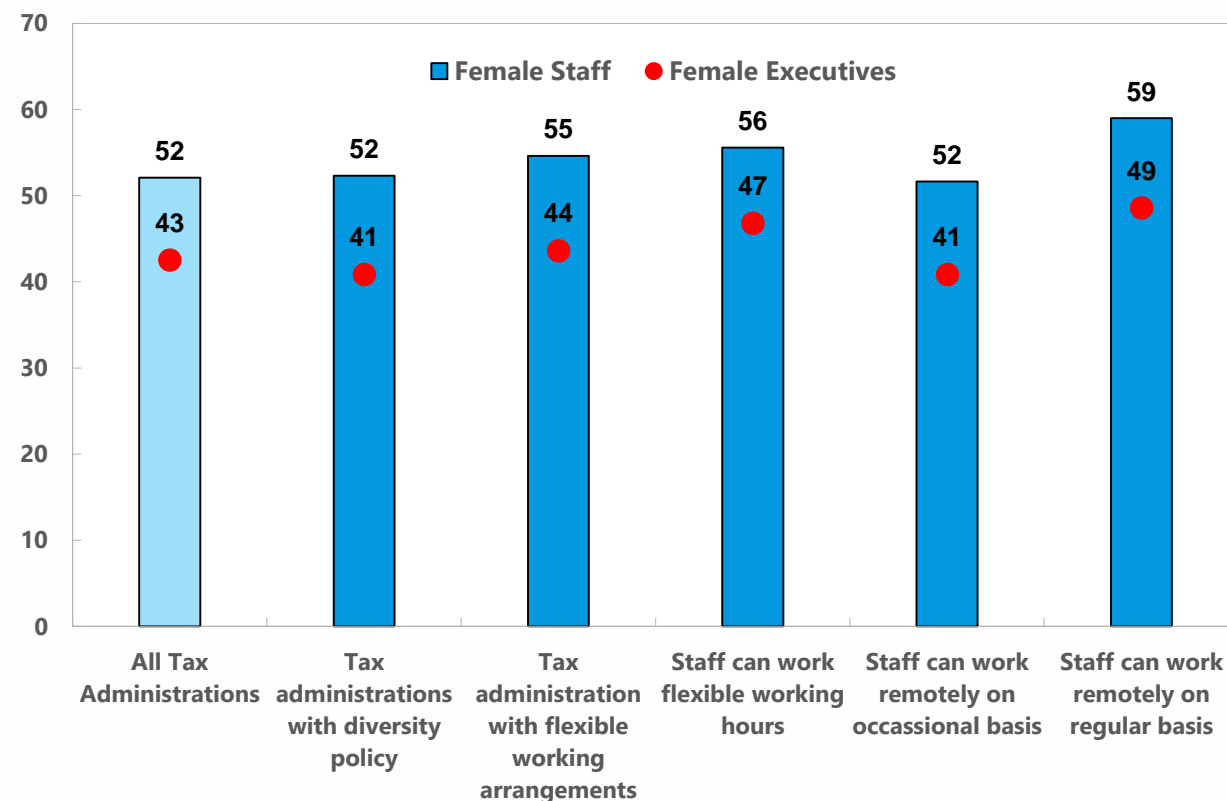
- Setting organization-wide targets in the RA's strategic and business plans
- Establishing KPIs
- Monitoring and reporting against KPIs

Policies promoting workplace equality

- Anti-discrimination, Harassment and Parental Leave Policies

Flexible work arrangements

- Remote work
- Flexible hours
- Job sharing

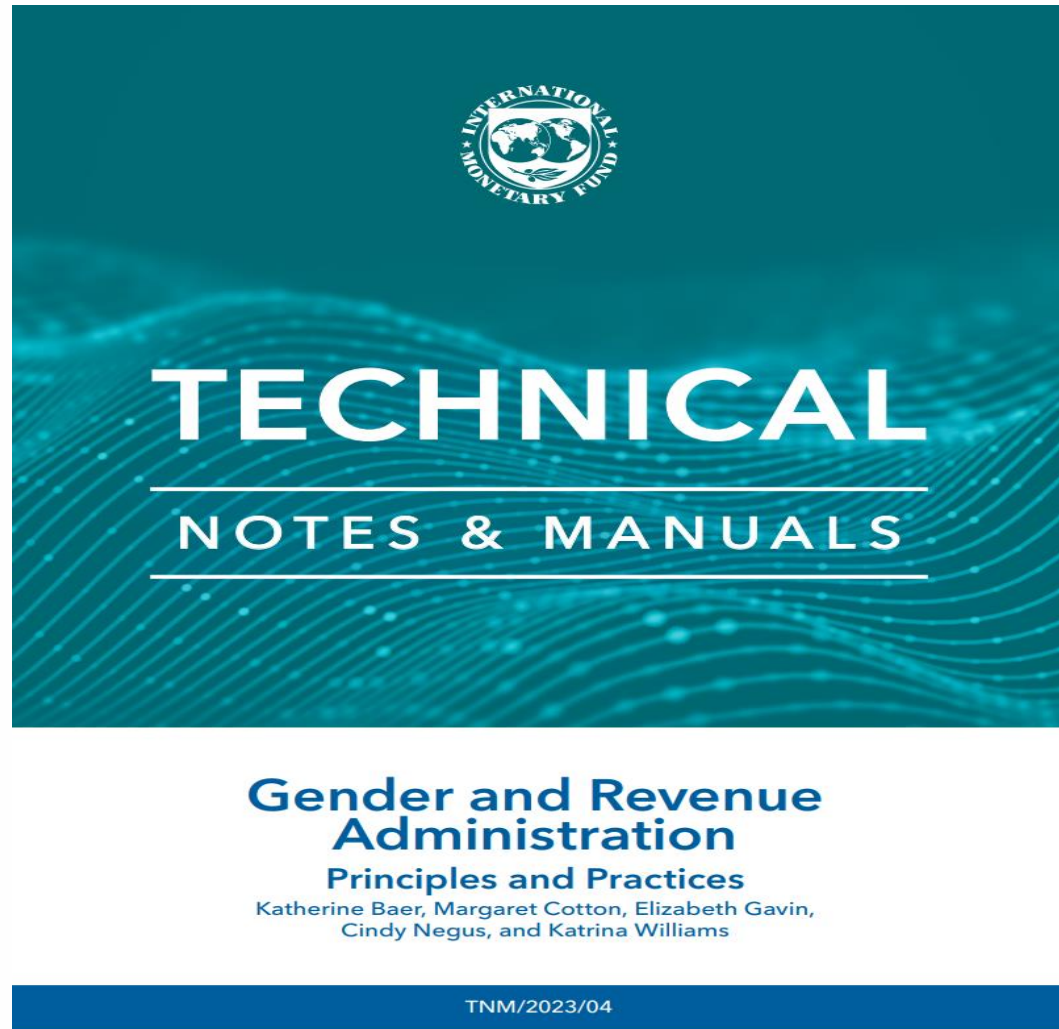


Source: IMF staff calculations using International Survey on Revenue Administration (ISORA) data (<https://data.rafit.org>).

Final thoughts...

- Women's full and effective participation in the workforce and decent work for all critical to inclusive and sustainable economic growth.
- Revenue administrations are key fiscal institutions; managing and strengthening them through a gender lens can contribute to achieving more inclusive and sustainable growth and should be an integral part of fiscal reform blueprints.
- Concrete ways revenue administrations can help close gender gaps and support governments' revenue mobilization:
 - ▶ Promoting gender equality within the revenue administration,
 - ▶ Expanding women's inclusion in the tax system,
 - ▶ Providing input into the design of gender-sensitive tax policies through close cooperation with the Ministry of Finance, and
 - ▶ Ensuring there is good cooperation between the tax and customs administrations to administer gender-sensitive tax

Reference



[Gender and Revenue Administration: Principles and Practices in: Technical Notes and Manuals Volume 2023 Issue 004 \(2023\) \(imf.org\)](https://www.imf.org/publications/technical-notes-and-manuals/volume-2023-issue-004)

THANK YOU!