



Gender and Revenue Administration

JUNE 18, 2021

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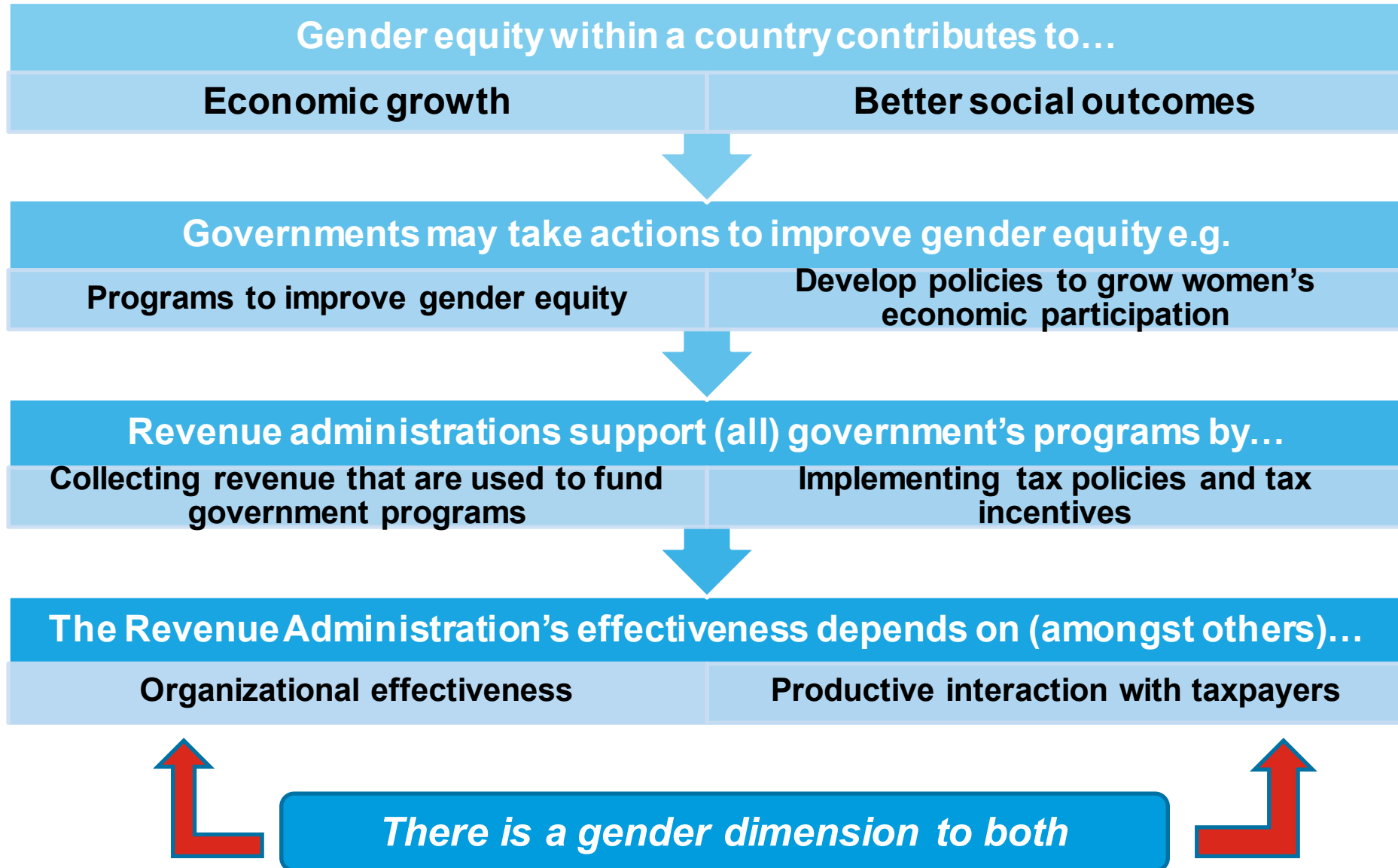
Presentation Outline

- The connection between tax administration and gender equity
- Tax administrations as role models for gender diversity - gender balance in the workforce
- Tax administrations as enablers of a more gender inclusive economy – leading to increased revenue
- The way forward: working together to enable equal participation of all current – and potential – taxpayers

Gender equity ...

- the right to freedom from bias or favouritism, treating people in a fair and just way.
- process of allocating resources, programs and decision-making, without discrimination on the basis of gender, and
- If there has historically been discrimination – positive action to address imbalances in the benefits (services) available to all genders (traditionally males and females).

Connecting Gender Equity and Revenue Administration

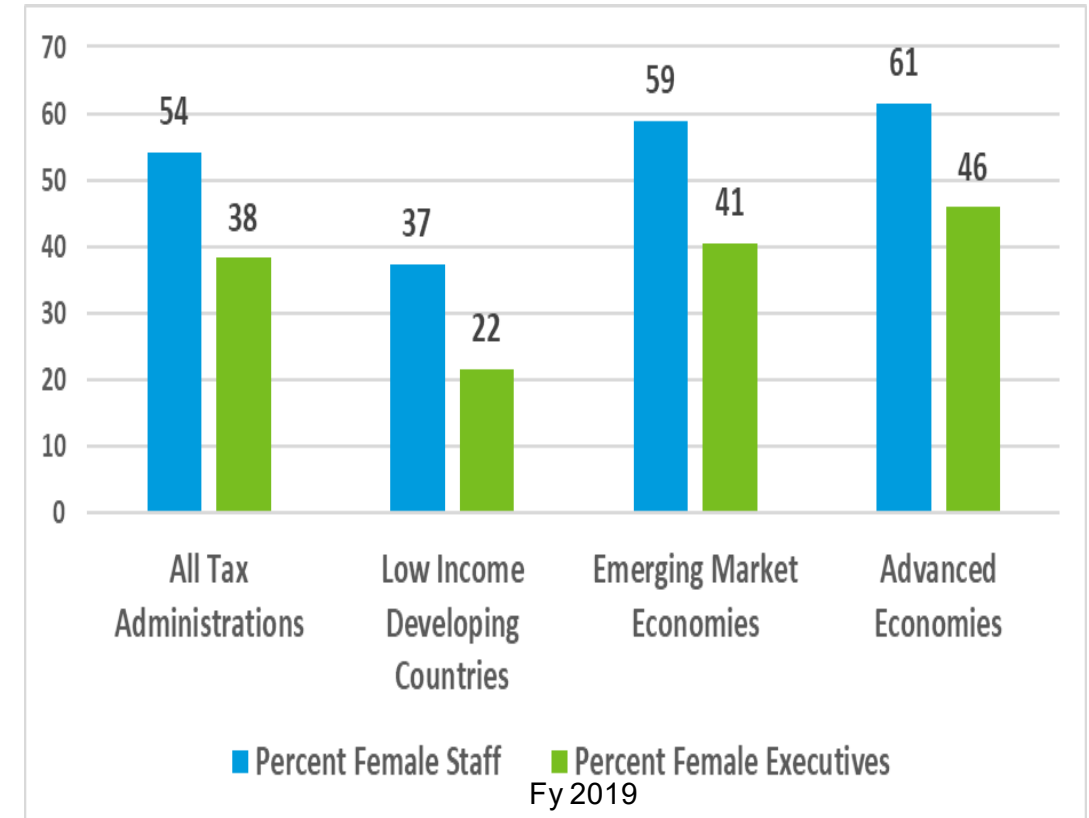
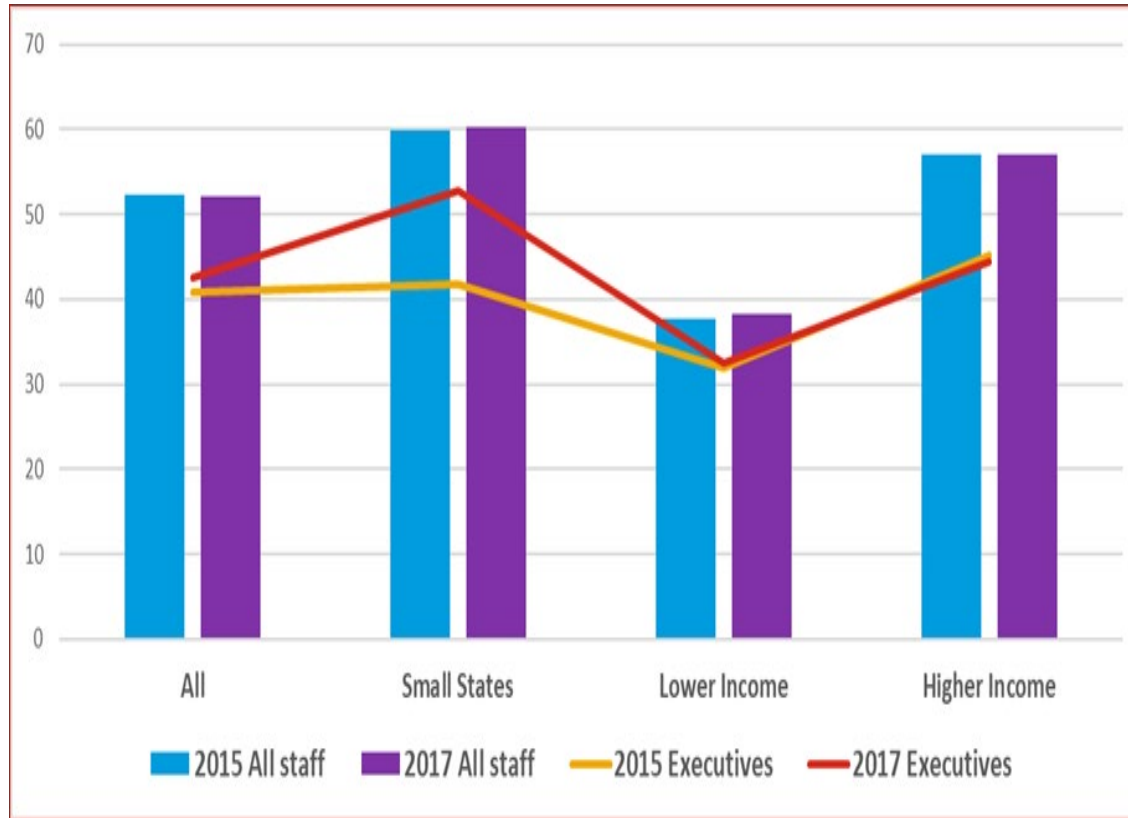


Tax administrations have two main levers to support gender equity

- The way they implement tax laws, design educational programs and services, how they assess risk and the channels they use that encourage the equal participation of all taxpayers.
- By role modelling the government's gender equity goals through a balanced workforce of women and men who have the same work opportunities

- **Tax administrations as role models of the government's gender goals**
- **Gender balanced workforce**
- **Women-friendly HR policies**

Most tax administrations employ more women than men...



...but women are under-represented amongst executives

Source: International Survey on Revenue Administration (ISORA) 2018 data for Fiscal year 2017
 International Survey on Revenue Administration (ISORA) 2020 data for Fiscal year 2019

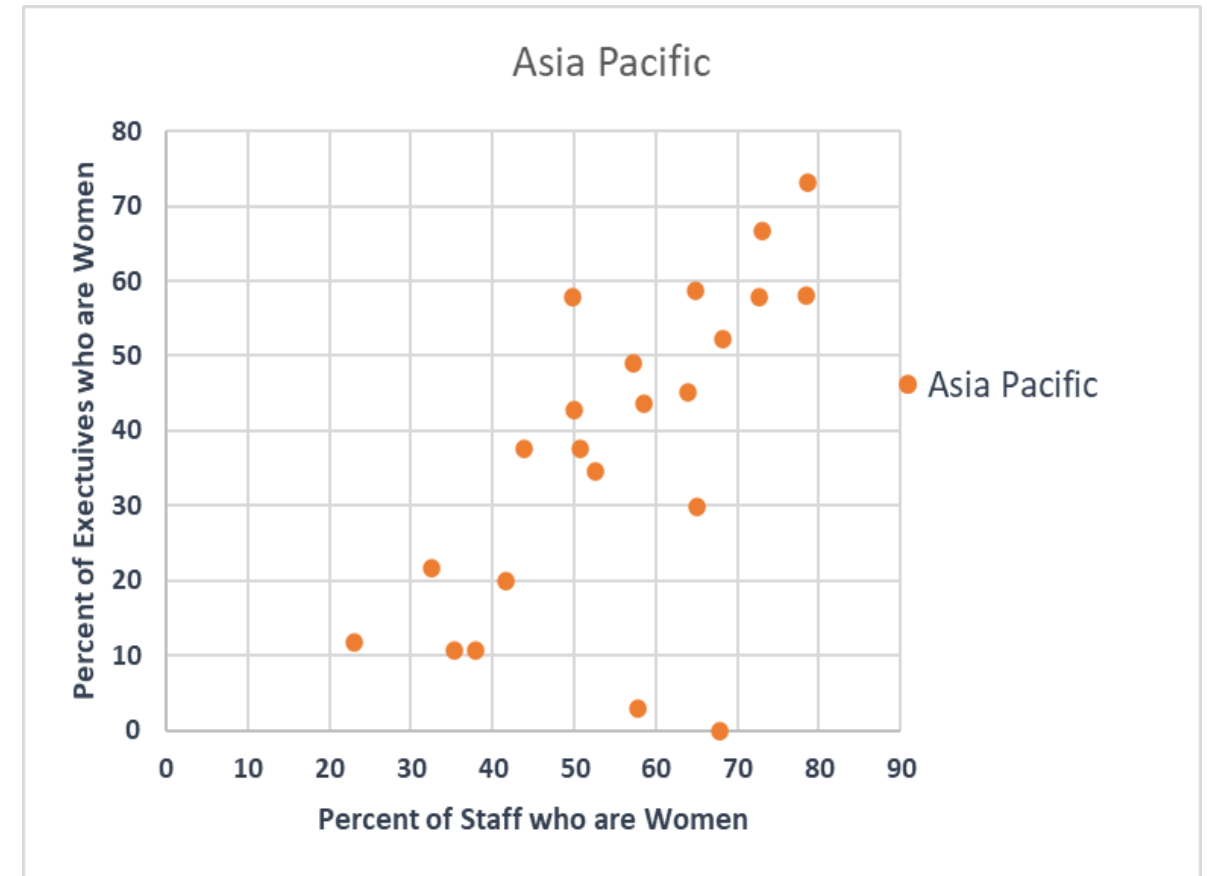
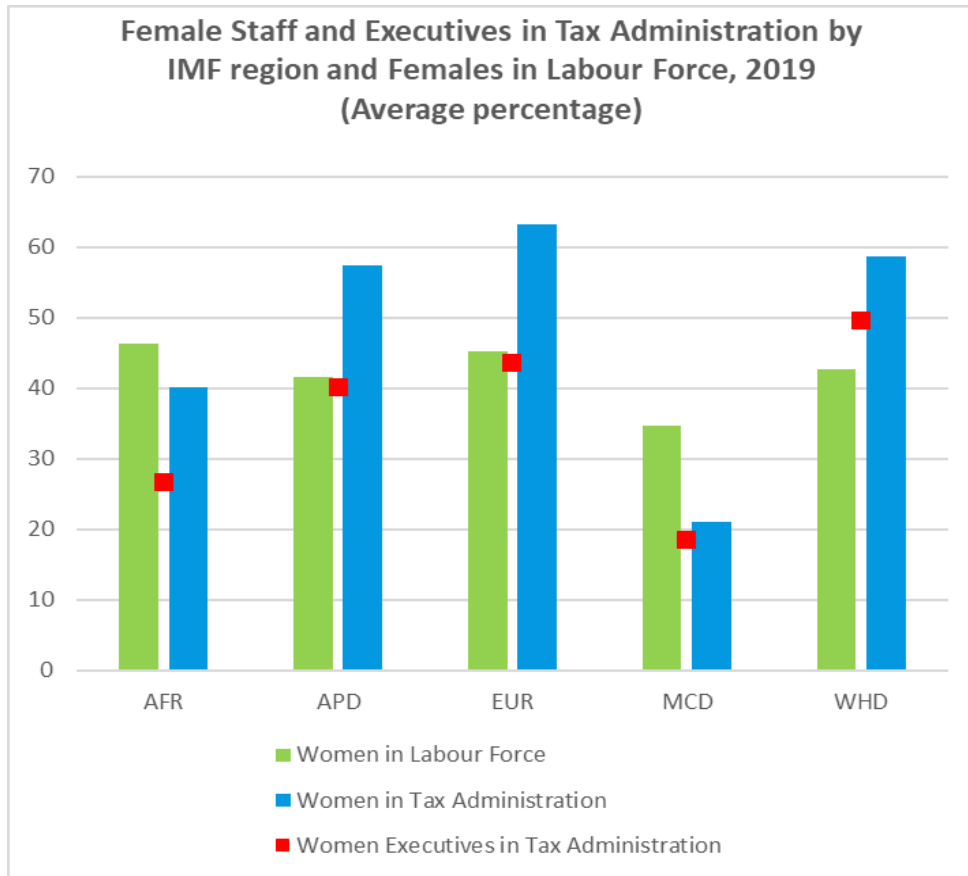
...and fewer women than men are employed in customs administrations

Average Percent Female Staff/Executives in Administrations



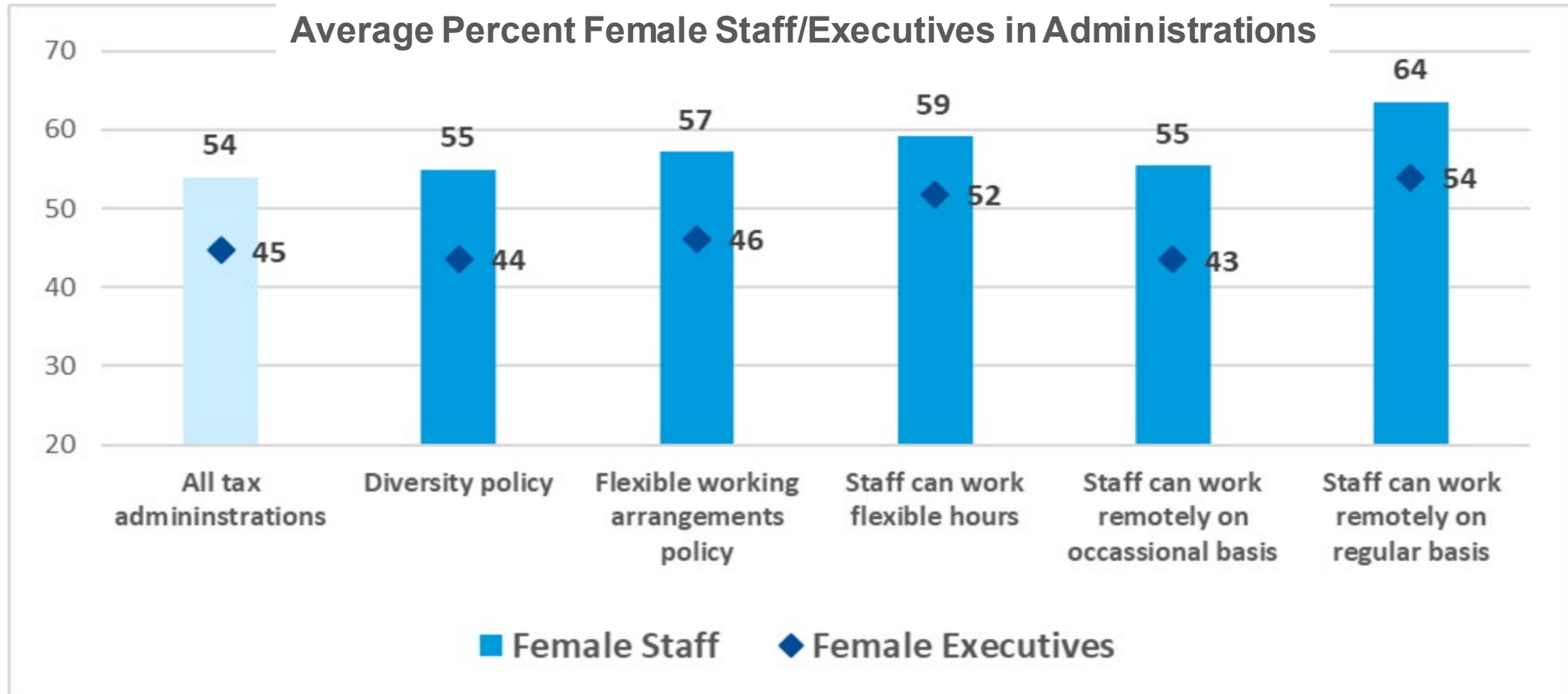
Sources: ISORA 2018 data, World Customs Organization survey (2019)

There are distinct regional differences



Source: Regional labor force proportions from ILO data on labor force for Sub-Saharan Africa, Asia and the Pacific, Europe and Central Asia, MENA and the Americas and ISORA 2018 data for Fiscal year 2017
 ISORA 2020 data for Fiscal year 2019

Factors that may contribute to better gender balance among executives



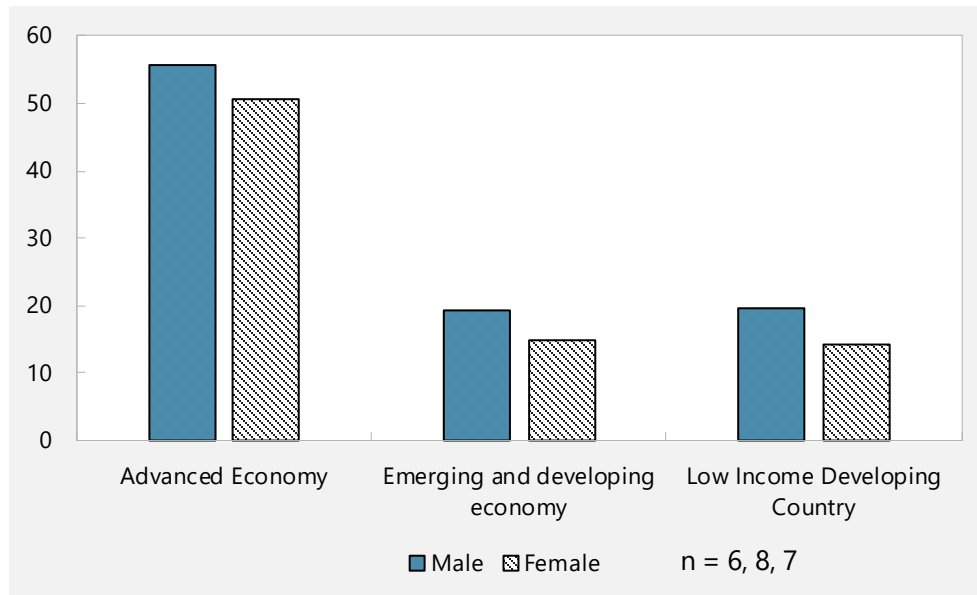
Source: ISORA 2018 data for Fiscal year 2017

- **Tax Administration activities should encourage equal participation of all current – and potential taxpayers – in the economy.**

- **Accessibility**
- **Tailored taxpayer services**
- **Enforcement bias**

Gender inequities may impact taxpayer engagement...

Used a mobile phone/internet to access an account (Asia %-age-15+, 2017)



- Women may have less access to technology than men
- Women's literacy levels are lower than for men
- How will increased digitalization impact women taxpayers and traders?
- How can women engage with the administration, register, e-file and e-pay if they don't have access to technology?

Sources:

<https://www.worldbank.org/en/data/datatopics/gender/indicators>

<https://ictd.ac/publication/gender-tax-polies-global-sout-hkd4/>

Taxpayer service channels may not be designed through a gender lens ...

- Tax and trade policy rules are complex and often poorly understood.
- Women entrepreneurs and business owners are less likely to be served through specialist units (e.g., LTO) or programs like industry partnerships
- Standardized education and service approaches may not address women's lower literacy rates, (including financial and tax literacy), and lower access to technology
- Women taxpayers and traders may be being harassed by male tax collectors, or female staff may be being harassed by male taxpayers and traders

Gender inequities may create enforcement bias...

- Enforcement actions may appear biased, even if selection was gender-neutral.
- Gender neutral may actually be gender blind
 - *For example: USA – IRS audits of Earned Income Tax Credit (EITC)*
- *Could validation activities for COVID stimulus and relief payments, create enforcement bias given that women in general have been more harshly impacted by Covid-19?*

- **The way forward: working together to enable equal participation of all current – and potential – taxpayers**
- **Revenue administration activities**
- **IMF activities**

RAAs can help by creating a culture of gender equality...

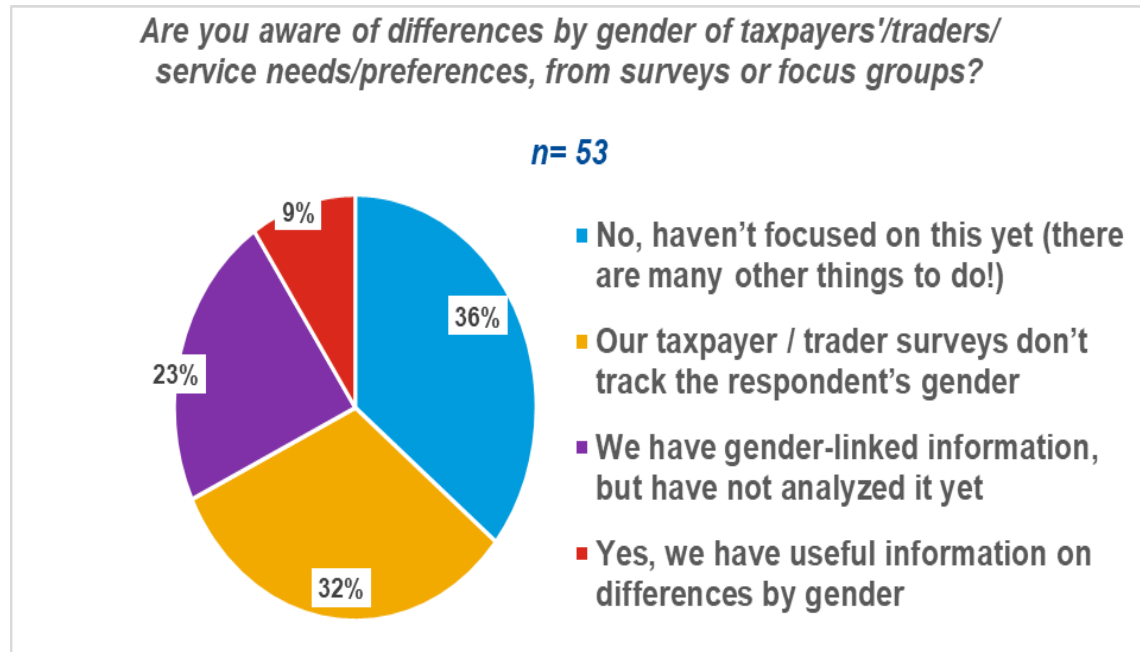
- Proactive recruitment to increase women's participation at senior levels
- Policies for flexible work arrangements
- Policies on discrimination and ways that staff members can report on discrimination or unfair treatment in a safe way.
- A code of conduct including values and behaviors expected of RA employees
- Ensuring that senior leaders are visible from the frontline, highlighting the benefits of a diverse workforce, and calling out unacceptable behavior and attitudes.

... and begin applying a gender lens to compliance activities ...

- Understand women's literacy levels and provide a range of resources and services to help them meet their obligations.
- Understand the barriers for women entrepreneurs
- Systematically review tax and customs administration processes to identify and address areas of bias.
- Monitor and evaluate the effectiveness of policies designed to promote equity.

Gender based data collection and analysis is needed...

- Key challenge: lack of disaggregated gender data and data analysis.



Source: IMF/Africa Tax Institute seminar Jan 2021

- Focus on gender neutrality has limited the data available on women-oriented businesses
- Gender disaggregated data is needed:
- Consider:
 - Designing future staff and stakeholder surveys to include gender perspectives.
 - Reviewing existing results and administrative data for gender insights

IMF is also raising awareness of gender equity in revenue administration ...

- Podcasts: [Gender-and-revenue-administration-podcast-series](#)
 - Ecuador & Jamaica, Maldives & Romania, (*Australia & Uganda*)
- Technical note: the role of revenue administrations in promoting gender equity (estimated late 2021)
- Capacity Development: introducing gender discussions to help understand gender perspectives in designing enforcement and service programs
- Collaboration: with Platform for Collaboration on Tax partners [PCT gender-equality-taxation-workshop](#) June 2021

Poll questions

Do you record the gender of business owners in the tax register?

- a) No, we only record personal taxpayers by gender
- b) Yes, we can identify women-owned and led businesses
- c) Not sure

Do you currently use gender data to decide how to administer the tax laws?

- a) No, we have not focused on this yet.
- b) No, we do not track taxpayer gender
- c) We have gender-linked information but have not yet analyzed it.
- d) Yes, we have useful information on differences by gender

Does your tax administration apply a gender lens to taxpayer satisfaction surveys?

- a) No, we don't do taxpayer surveys
- b) No, we don't include gender questions
- c) Not sure if our surveys cover gender questions
- d) We have gender-linked information but have not yet analyzed it
- e) Yes, we have useful information on differences by gender

Does your tax administration apply a gender lens to staff engagement surveys?

- a) No, we don't do staff engagement survey's
- b) Not sure if our staff surveys include gender questions
- c) Our staff surveys include gender-linked information but have not yet analyzed it
- d) Yes, we have useful information on staff engagement by gender

Gender Equity and Revenue Administration

Your comments/questions/ideas? Thank you!

If you have any case studies or information you would like to share on gender equity in relation to revenue administration, you are welcome to email these to **mcotton2@imf.org**

Some interesting information.....

<https://www.imf.org/external/themes/gender/index.htm>

<https://meetings.imf.org/en/2020/Annual/Schedule/2020/10/08/imf-inspired-bridging-the-gender-data-gap>

<https://blogs.worldbank.org/governance/five-facts-about-gender-equality-public-sector>

<https://diversityworks.nz.org.nz/media/4467/naomi-fergusson-inland-revenue-walk-the-talk.pdf>

https://jca.gov.jm/sites/default/files/remarks_by_wco_cbc_chair_-_velma_ricketts_walker_-_in_celebration_of_international_womens_day_1.pdf

<https://tadatpodcast.podbean.com/e/episode-1-gender-and-revenue-administration-podcast-series/>

<https://tadatpodcast.podbean.com/e/episode-2-gender-and-revenue-administration-podcast-series/>