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GENDER BUDGETING IN G7 COUNTRIES

EXECUTIVE SUMMARY

At the request of the Italian Presidency of the G7, the IMF has prepared a paper on gender-budgeting as a contribution to the G7 initiative on equality. The paper provides an overview of gender-responsive budgeting concepts and practices in the G7 countries. It summarizes recent trends in gender equality in G7 and advanced countries, noting that while equality has improved overall, exceptions and gaps remain. Recognizing that many fiscal policies have gender-related implications, this paper:

- Sets out the main fiscal policy instruments, both expenditure and tax, that have a significant impact on gender equality.
- Provides a conceptual framework for the public financial management (PFM) institutions that play an enabling role in implementing gender-responsive fiscal policies. These instruments include gender budget statements, gender impact assessments, performance-related budget frameworks, and gender audits. Ministries of finance have an especially important role in promoting and coordinating gender budgeting, and associated analytical tools.
- Provides an assessment of the status of gender budgeting in the G7 countries. In preparing the paper, the IMF carried out a survey of PFM institutions and practices in the G7, as well as in three comparator countries that are relatively strong performers in developing gender-responsive budgeting (Austria, Belgium, and Spain). This information was complemented by other sources, including recent studies by the OECD and the World Bank.

The main policy implications and conclusions of the paper include:

- Well-structured fiscal policies and sound PFM systems have the potential to contribute to gender equality, furthering the substantial progress already made by the G7 countries.
- While G7 countries have made effective use of a wide range of fiscal and non-fiscal policies to reduce gender inequalities, there has generally been less progress in developing effective gender-specific PFM institutions; embedding a gender dimension in the normal budgeting and policy-making routines varies across G7 countries and is not done systematically.
- Fiscal policy instruments of relevance to increasing gender equality include the use of tax and tax benefits to increase the supply of female labor, improved family benefits, subsidized child-care, other social benefits that increase the net return to women's work, and incentives for businesses to encourage the hiring of women.

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INTRODUCTION

1. This paper responds to a request from the Italian Presidency of the G7 for the IMF to prepare a report on gender budgeting as part of its focus on inequality. In a broader context, the paper responds to the international community's commitment to achieving gender equality and the advancement of women.¹ The Fourth World Conference on Women laid out a vision of achieving gender equality in the Beijing Declaration and Platform for Action two decades ago.^{2,3} The Millennium Development Goals (MDGs) and its successor, the Sustainable Development Goals (SDGs), adopted by the United Nations in 2015, set a goal for gender equality and the empowerment of girls and women.⁴

2. The macroeconomic gains resulting from gender equality and women's participation in the labor market have been amply demonstrated. Several studies⁵ have presented evidence on the channels through which women's development and the reduction of gender inequality lead to more rapid economic growth, improved labor productivity, healthier children, and more responsive government. Lagarde (2013) highlights the advantages of equalizing women's role in economic and political life and reducing gender income inequalities. Fiscal policies with a gender focus have beneficial supply-side effects. In particular, these policies expand female labor participation as well as the faster accumulation of human capital (both in terms of better education/training and improved health), thereby generating solid productivity growth and investment in physical capital. By doing so, they increase demand growth and boost long-term output per capita. Another indirect impact is related to fertility patterns; however, the net effect of policies in this regard is less clear and likely depends on the country's initial conditions.⁶

3. Most advanced countries, including those in the G7, have made substantial progress in improving gender equality through a wide range of fiscal, regulatory, and

¹ Gender equality has been defined by the United Nations as "the equal rights, responsibilities and opportunities of women and men and girls and boys". United Nations, Office of the Special Advisor on Gender Issues and Advancement of Women, *Gender Mainstreaming Strategy for Promoting Gender Equality*.

² See <http://www.un.org/womenwatch/daw/beijing/platform>.

³ See also the United Nations Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), adopted by the United Nations General Assembly in 1979, which emphasizes the importance of gender equality to strengthen prosperity and as a matter of basic human rights. Elson (2006) discusses CEDAW.

⁴ Goal No.5 of the 17 SDGs. The United Nations highlights that achieving this goal entails among other objectives ending sexual violence and exploitation and unequal division of unpaid care and domestic work, providing equal access to education, health care, decent work, and representation in political and economic decision-making processes.

⁵ The World Bank (2011), Duflo (2012), and Elborgh-Woytek et al. (2013), Stotsky, 2016).

⁶ Gender policies have various effects on the fertility rate. A large wage gain due to integration of women into the labor market increases the opportunity costs of child bearing. But a reduction in the costs of having children through lengthier paid leave as well as higher income can promote larger families. The larger the barriers for accessing the labor market, the more likely for the first effect will prevail. See Borkar (2016) and Arbino, Baizan and Delclos (2016).

structural policies over the past decades. Advanced countries have largely eliminated gender disparities in key aspects of education and health care, even while women still face disadvantages in economic and political life.⁷ Most countries have committed to improving women’s participation and equality in the workforce and addressing other economic inequalities.

4. Despite progress, there remains an unfinished agenda. In particular, there are areas of economic and political life where women are at a distinct disadvantage. Progress remains slow in closing the pay gap between women and men and ensuring that women are fairly represented in managerial and elected political positions and have equal opportunities to access finance and to grow businesses. There is considerable variation in progress on these issues in advanced economies including the G7. Fiscal policy and public financial management (PFM) institutions are key to operationalizing gender-related goals and policies, but are not fully effective in many countries. The G7 country reports prepared for the twentieth anniversary of the Beijing Declaration indicate the continuing commitment of these countries to the achievement of gender equal societies.⁸

5. This paper uses a broad definition of gender-responsive budgeting to support the achievement of gender equality in the G7 and other advanced countries. A widely recognized definition of gender budgeting is “integrating a clear gender perspective within the overall context of the budgetary process through special processes and analytical tools, with a view to promoting gender-responsive policies,” (OECD, 2016). Others define gender budgeting more broadly as an approach that uses *fiscal policy and public financial management* instruments to promote gender equality and girls’ and women’s development (Stotsky, 2016). This paper adopts the latter definition.

6. Thus, gender-responsive budgeting can take different forms. One broad approach focuses on the government’s expenditure policies, budgetary allocations, and tax policies. A narrower approach limits its focus to PFM practices, mainly related to different stages of the budget cycle—preparation, allocation, prioritization, execution, monitoring and evaluation—that are gender-responsive (Stotsky, 2016). Some policies that are non-fiscal in nature also have gender-related objectives, e.g., equal opportunities legislation. Finally, there are policies which are neither fiscal nor specifically focused on gender-related objectives, but which have a gender impact, for example policies and legislation that discriminate against women’s access to labor markets, mortgage markets, and social security programs.

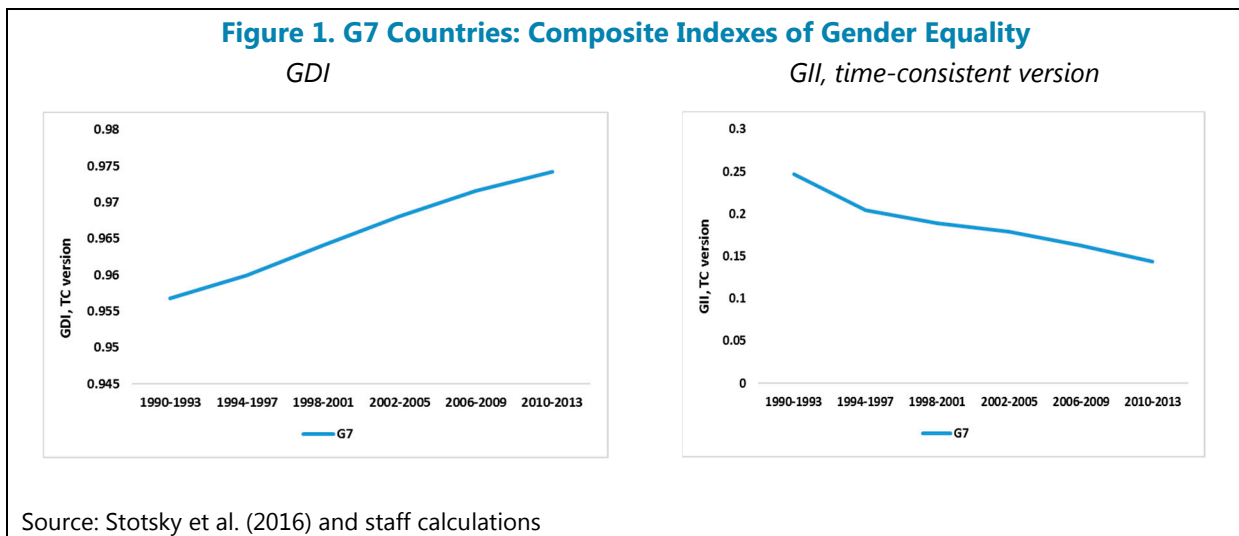
7. Section II presents recent trends in gender equality in advanced countries. Section III lays out a framework for analyzing both the fiscal policy and PFM institutions for effective gender-responsive budgeting. Section IV outlines the current state of gender-responsive budgeting in these countries. Section V presents policy implications and conclusions.

⁷ See Stotsky, Shibuya, Kolovich, and Kebhaj (2016).

⁸ They are listed in the references under their respective country names.

TRENDS IN GENDER EQUALITY IN G7 AND ADVANCED COUNTRIES

8. Overall indicators of gender equality for the G7 show an improvement since the early 1990s. Looking at trends in overall gender equality, using both variants of the United Nations Development Program’s Gender Development Index (GDI) (higher index numbers indicate greater equality) and Gender Inequality Index (GII) (lower index numbers indicate greater equality), it appears that gender equality has been steadily improving in the G7 countries in recent years, using an unweighted average of the countries (Figure 1).⁹



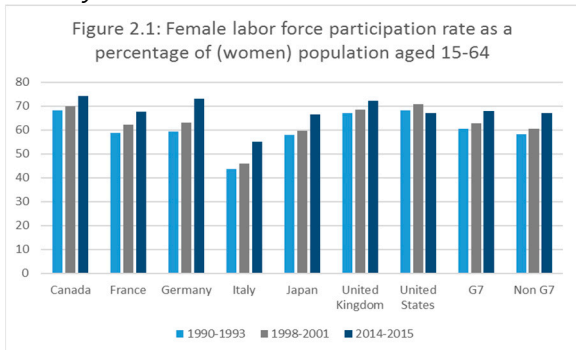
9. Looking at specific indicators of gender equality for G7, however, shows a mixed picture (Figure 2). Among the areas of progress, women’s participation in the labor force has been steadily increasing in the last two decades in most countries, including most G7 countries, and on average more women than men obtain a university degree.¹⁰ However, there remain significant gaps in pay, and the main burden of unpaid work is on women, indicating that women are still the primary caregiver for household, children, and the elderly, a situation creating obstacles to their fulltime employment. In addition, while there has been major progress in reducing the gap between men and women in managerial positions, men remain better represented in such positions, as well as in the political sphere (such as in legislatures).

⁹ The GDI uses a weighted aggregation of education, health, and income indicators. Higher index numbers indicate greater gender equality. The GII uses a weighted aggregation of health, education, labor force, and political empowerment indicators and, unlike the GDI, uses some indicators unique to women. Lower index numbers indicate greater gender equality. For more details about the methodology, see Stotsky et al. (2016).

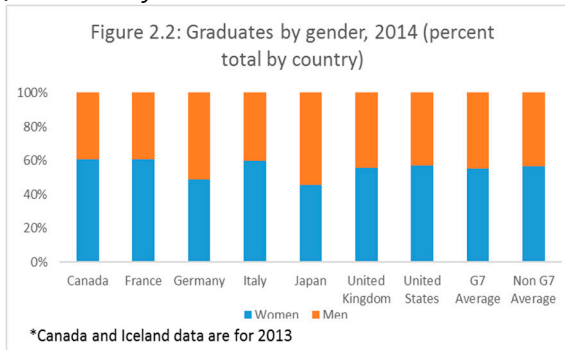
¹⁰ In the US, however, the female labor participation has been declining since the beginning of the crisis. Both cyclical and demographic factors account for around three-quarter of this fall, a remaining gap—particularly since 2012—remains largely unexplained (CEA, 2014).

Figure 2. G7 Countries: Achievements and Challenges in Gender Equality

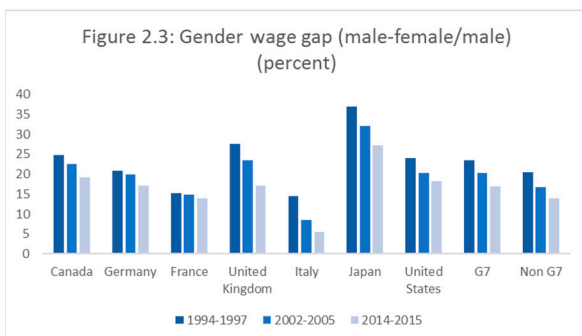
In general, women’s participation is increasing steadily



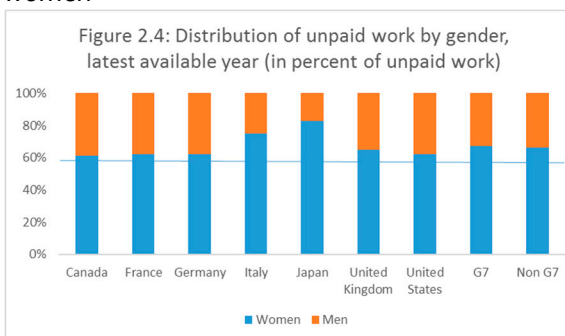
And overall, more women than men graduate from tertiary education.



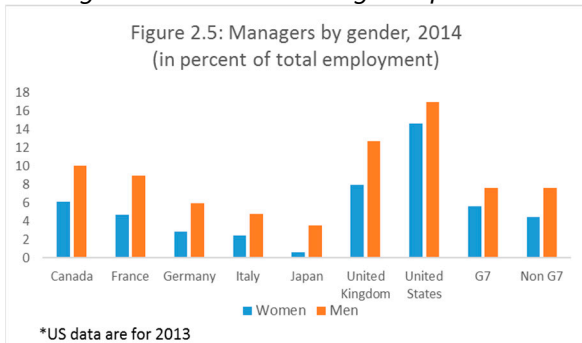
The gender pay gap is still high...



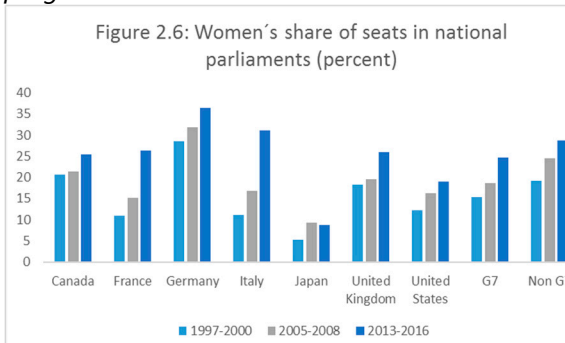
and the main burden of unpaid work is still on women



Women are still under-represented in decision-making bodies such as managerial positions...



and in Parliament, though there has been some progress.



Source: OECD (2016) and staff calculations. “Non G7 countries” comprise all other OECD countries.

GENDER-RESPONSIVE BUDGETING: FISCAL POLICIES AND PFM PRACTICES

10. As noted above, gender-responsive budgeting in a broad sense can involve both the adoption of fiscal policies related to gender equality and gender-responsive PFM. Thus, fiscal policy and PFM practices are complementary. Gender-responsive budgeting efforts are intended to commit governments to weighing the benefits and costs of policies that would promote gender equality, and to include appropriate measures in the budget in response to this evaluation. The important point is not whether an initiative is labeled as “gender budgeting” but whether fiscal policies and PFM practices and tools are formulated and implemented with a view to promoting and achieving gender equality objectives, and allocating adequate resources for achieving them. This section sets out a conceptual framework for assessing (i) the fiscal policies that are related to gender objectives; and (ii) the PFM practices that allow these policies to be operationalized efficiently and effectively. It forms the context against which G7 countries practices are assessed in the following section.

Gender-responsive fiscal policies

11. Most fiscal policies have implications for gender equality to a greater or lesser extent. But more generally, it is important for governments to develop tools that can disentangle the gender impact of policies, whether or not the primary objective of these policies is gender-related.

- In practice, the proportion of public expenditure dedicated to explicit gender equality objectives is limited (UN-WIDER, 2014). However, the proportion of expenditures that can be seen as contributing to gender equality and women’s advancement is larger because it encompasses spending across many areas of the budget, most of which do not have gender equality as their primary objective.
- The same is true for tax policies, which often have an unintended impact on gender. For instance, a large literature, including OECD (2016) and Thomas and O’Reilly (2016), has examined the implicit bias that occurs when tax and benefit systems interact with gender. Another long-standing topic in public finance assesses the disincentive created by a progressive income tax for second earners—who have tended to be women—to participate in the workforce as compared to primary earners or single individuals.

12. Looking at advanced countries implementing gender-responsive budgets or aiming to achieve gender equality, there is a degree of concurrence of supporting fiscal policies. These policies aim to have an impact on labor and human capital development, thus contributing through these channels to both economic growth and gender equality. The main policies are:

- *Policies intended to promote the participation of women in the labor force.* These policies become more important in advanced countries with ageing populations and higher old-age

dependency ratios. In particular:

- The use of taxes and tax benefits (or transfers) to promote the supply of female labor. Governments can adopt targeted tax reliefs to encourage female labor supply, which is more responsive to taxes than male labor supply. Most advanced economies have replaced family taxation with individual taxation to reduce the tax burden for secondary earners, and some countries, for example the Netherlands has implemented targeted tax relief for single parents.¹¹
- On the expenditure side, policies to support female labor supply by improved family benefits, including paid parental leave, subsidized child-care, and other social benefits that increase the net return to women's work.
- On the demand side of the labor market, initiatives include public subsidies and tax incentives to businesses to encourage the hiring of women, including from underrepresented or minority groups.
- *Assistance to low-income families.* Various policies specifically target low-income families, with some having a gender perspective.
- *Building human capital.* These policies involve education and health initiatives to ensure that women's and girls' education and health needs are being met.
- *Fair and equivalent coverage for women under social insurance programs.* Recent reforms of social security and pensions systems take account of women's relatively intermittent work history, the greater incidence of part-time working, lower earnings, and the need for parental leave.
- *Reducing the incidence of domestic violence, and aiding the victims of such crimes.* Policies in this area require the allocation of resources through the budget to support judicial, regulatory, or administrative programs and reforms.

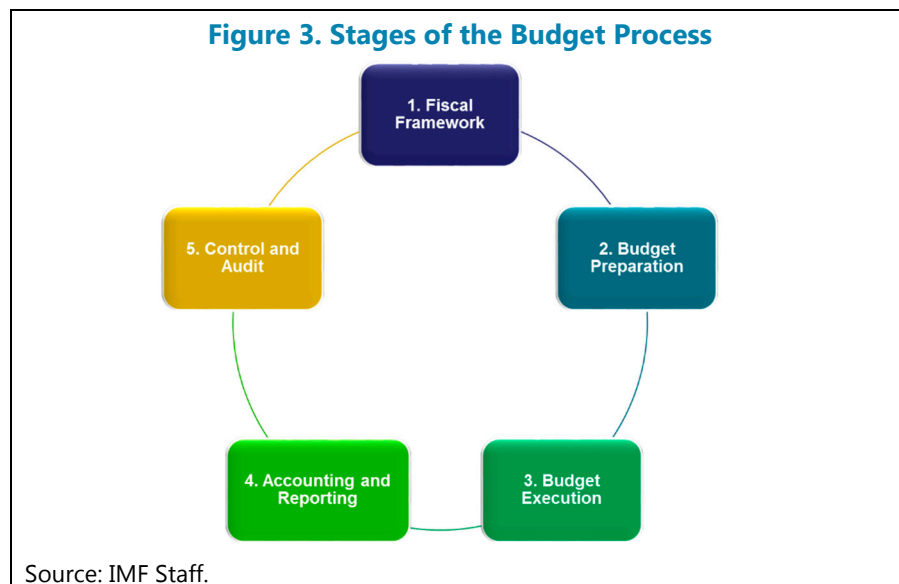
13. Finally, governments can act as a role model in promoting gender equality. The main policy in this regard relates to public employment through equal employment opportunities, equal wage treatment, possible quotas in high-level committees, and promotion of women to senior

¹¹ Several countries still employ a family-based personal income tax system because they view family income as the correct measure of "ability to pay" and therefore the right unit for taxation. Under individual taxation, two families with the same income but with different contributions of each partner could be treated very differently. In addition, means-testing a benefit according to individual income can result in the government providing support to spouses in a family where the other spouse is a high earner. However, such horizontal equity between family incomes: (i) is not neutral regarding the choice of living separately or together; and (ii) provides strong disincentives for secondary earners to participate in the labor market. As these issues have gained more weight in advanced economies, countries have started to shift to individual taxation.

management positions.¹² Governments' foreign development aid programs can play a similar role in tying aid to promote gender equality objectives. A recent report of a UN Secretary-General's High-Level Panel sets out seven principles of women's economic empowerment and a range of specific recommendations, including procurement (UNHLP, 2017).

PFM institutions and practices

14. PFM institutions play an enabling role in operationalizing gender-responsive fiscal policies, such as those discussed above.¹³ PFM systems can be adapted to achieve improved gender outcomes at the various stages of the budget cycle. Figure 3 provides a simplified and stylized overview of the five stages of the budget/PFM cycle (for a more detailed description, see Allen, et. al., 2013, also PEFA, 2016). The stages include the setting of fiscal policy goals and targets; the preparation of the annual budget and its approval by the legislature; the control and execution of the approved budget, and the collection of revenues; the preparation of accounts and financial reports; and the independent oversight and audit of the budget.



15. It is important that fiscal policies relating to gender be fully integrated into the above-mentioned framework, at all stages in the cycle.¹⁴ As noted, gender-responsive budgeting does not require a new approach to budgeting, rather an explicit recognition of the existence of gender elements paired with an adaptation and reinforcement of existing institutions and tools. The key point is to define the critical entry points of the cycle for gender-related issues, including the tools

¹² For example, currently, only one of the Executive Directors who represent G7 countries on the IMF's Executive Board is a woman, leaving room for increasing participation of women in the IMF's Executive Board's top positions.

¹³ Defined as the laws, regulations, procedures and systems related to PFM. See Allen, et al., 2013.

¹⁴ In some countries, the discussion of tax policies follows a different cycle to that of expenditures, and changes in tax policy may be included in legislation that is separate from the annual budget. An example is the United Kingdom where changes in the tax policy are included in an annual Finance Bill, which is separate from the expenditure Estimates. However, the decision-making process on new taxes and spending policies generally proceed in parallel.

to assess policies, and the insurance that the policies approved by the government are funded and implemented efficiently and effectively.

Legislation and guidelines on gender responsive budgeting

- A *framework of rules and procedures* for promoting gender-responsive budgeting may be included in a country's constitution, its budget law, or administrative guidelines (OECD, 2016). Along with a budget circular, these guidelines are essential to ensuring that spending ministries and agencies are fully briefed on the legal and administrative procedures to be followed in implementing gender responsive budgeting.
- *Gender budget statements* provide a strategic tool to implement gender-responsive policies by allocating adequate resources to reach strategic goals and measuring impact and results (Box 1). Typically, once the macroeconomic goals of the budget are established, the ministry (or minister) of finance is charged with developing and delivering to the legislature (and public) a statement of principles that will underlie the budget to be proposed for the coming fiscal year.
- The *budget circular* instructs ministries and departments on how to complete their budget submissions for the forthcoming fiscal year, and provides information on the macroeconomic and other assumptions that ministries should adopt in preparing their budget requests. The circular may state explicitly that gender be reported in budget submissions, and will be considered an important criterion during negotiations. Another approach is to require ministries to include gender-relevant indicators in their requests, to provide data disaggregated by sex, or to request specific budgetary allocations for gender-related programs or projects (Budlender, 2015).

Fiscal reports and budget documentation

16. Information systems need to be adapted to produce reports that include gender-specific data. To generate these reports, it may be necessary to modify the budget classification and the chart of accounts, and ensure that relevant reports are automatically produced through the country's financial management information system (FMIS). Outputs should focus on programs and policies that have a significant impact on gender equality, for example in areas such as education, health and social welfare programs, and indicators that can be readily quantified.¹⁵ Line ministries and the central budget office should also assess the adequacy of budget allocations.¹⁶

¹⁵ For example: (i) how many women and men benefit from the services provided under the program or project, the infrastructure built, cash transfers paid? (ii) are specific services offered to women and men, and what are their respective costs? and (iii) are there any significant gaps, from a gender perspective, in the services provided? For further information, see World Bank (2016).

¹⁶ Issues include whether: (i) the available budget is adequate to implement the program, taking account of possibly different needs of men and women; (ii) budget allocations have increased or decreased in recent years; and (iii) the services provided are affordable for all men and women in the targeted group? See World Bank (2016).

Box 1. Gender Budget Statements

A gender budget statement is usually described as a gender-specific accountability document produced by a government agency to show what its programs and budgets are achieving with respect to gender equality. Gender budget statements come in several forms; they can be accountability documents presented to the legislature, or internal documents used as part of budget preparation. Traditionally these statements were tabled in the legislature, often together with the annual budget documents. When a gender budget statement is an accountability document for the legislature, it is generally prepared after government agencies have completed the process of submitting their budget requests to the central budget office, and these requests have been approved by the cabinet. Preparation of the gender budget statement is therefore not part of the process of prioritization of policies and budgets.

Some governments prepare internal documents that are used at an earlier stage of the budget process and may also be called gender budget statements. These documents are meant to inform budget prioritization. They may be made publicly available, or be summarized in the budget documentation, or may not be made public at all.

The Canadian Government's Gender Budget Statement, issued in 2017 is a good example. The Statement includes gender-based analysis (GBA), which identifies the ways in which public policies affect women and men differently. It does so through a systematic use of data to better tailor the design and delivery of government programs. Recently, GBA has evolved to include factors such as ethnicity, age, income and sexual orientation that must be considered in public policy along with and in relation to gender.

Source: Budlender (2015), Canadian authorities.

Performance-related budgeting frameworks

17. Performance-related budgeting frameworks are an important tool for promoting gender equality. Often these frameworks are associated with a classification of the budget into programs, leading to what is called "program-based budgeting."¹⁷ Rather than just focusing on the cost of inputs such as salaries and purchases of goods and services, performance-based or program-based budgeting frameworks focus on the objectives, outputs and outcomes achieved in the delivery of the public services financed through the budget. These approaches lend themselves better than traditional input-based budgeting to incorporating policy-related objectives (including on gender) into the budget process.

¹⁷ In program budgeting, as the name indicates, funds are allocated by program, which takes account of the government's policy objectives and how these policies will be implemented. Programs may be sub-divided into activities (e.g., the vaccination activity within a disease prevention program), which in turn may encompass a series of related initiatives and projects. Classifying expenditures by program serves two purposes: (i) to identify and clarify the goals and objectives of government spending; and (ii) to monitor operational performance through indicators, which may relate to the inputs, outputs or outcomes of a program.

Gender impact assessments and related tools¹⁸

18. Gender impact assessments are widely used by governments to assess the impact of fiscal (and related) policies on individuals disaggregated by gender.¹⁹ For instance, it is possible to assess whether boys or girls are the beneficiaries of public spending on public education by calculating the number of students at different levels who benefit from different types of education. Understanding the gender dimensions of existing policies is essential to establishing meaningful performance standards and goals, and then using this information to take decisions on what resources to allocate through the budget process (Clements, et. al., 2015). Governments can also engage the research community/civil society actively in developing acceptable methodologies.

Accountability and audit

19. After the budget has been executed, ex post evaluations or audits of the impact and effectiveness of gender-related policies can be undertaken. These evaluations are often performed by a country's national audit office. Box 2 outlines alternative approaches to preparing an audit of gender-related policies. These tools are the flip side of the ex-ante gender impact assessment described above, and the results can be used to modify the design of the policies being assessed. Spending reviews can also be employed to assess the impact of gender-related policies, and identify the scope for improving the efficiency and effectiveness of these policies.

Box 2. Approaches to Gender Audit

There are several ways that gender equality can be approached in an audit. One approach is to make gender equality the primary focus of the audit. This would be appropriate when the government is delivering a gender-specific program (e.g., maternal health) or a gender-equity program intended to remedy inherent gender bias (e.g., educational bursaries for women).

Another approach is to make gender equality one line of enquiry within the audit. The scope of this audit would be broader than gender equality alone, but the examination of gender-equality issues could result in important findings and recommendations related to government commitments and obligations to promote gender equality. An example would be an audit of a government program designed to provide financial assistance to needy individuals. One line of enquiry, for example, could be to determine whether the assessment of program eligibility results in women and men receiving benefits in numbers equal to their representation in the eligible population.

Source: IMF and Caribbean Technical Assistance Center (CARTAC) staff.

¹⁸ Related tools include (i) gender budget baseline analysis; (ii) gender-related budget incidence analysis; and (iii) gender needs assessment.

¹⁹ More complex analysis can take into account that not all government services can be disaggregated into beneficiaries by gender, and that women and men are typically in combined households. More theoretically based models are required to undertake analysis when this complexity is taken into account.

Organizational responsibilities for implementing gender budgeting

20. The coordination of decision-making within government on gender budgeting is often fragmented and ineffective. Traditionally, the organization of government ministries and departments results in one ministry being made responsible for the design and implementation of policies in a particular area (e.g., education, healthcare, or housing). In policy areas that cut across these traditional boundaries, the decision-making process is more complex because more than one ministry may be responsible for delivering relevant services making the accountability more diffuse, and hampering the coordination and implementation of policy measures.

- Some countries have established a gender-related ministry of women to facilitate the coordination of policies and discussions and decision-making in the cabinet about sectoral policies, tax policies and incentives, spending priorities and the allocation of resources through the budget.²⁰
- In other countries, the ministry of finance has been assigned primary responsibility for leading the gender-responsive budgeting initiative. It establishes requirements for other ministries and agencies within the government to follow; it is responsive to the requests of the spending ministries in the allocation of funds to specific programs; and it works with the revenue authorities to change tax laws or regulations.
- In some countries, a ministry or department of women's affairs may also work in conjunction with the ministry of finance and other government entities to ensure that gender-related policies are given due weight. The legislature or legislative groups, such as a women's caucus, or nongovernmental organizations may also play an important role as pressure groups for advancing gender-related policies.

21. Capacity building is key to effective gender budgeting systems. Many countries make use of training and capacity development programs as a way of disseminating good practices on gender budgeting to relevant staff, experts or consultative groups. Skills development, as well as improvements in the production, collection, management and sharing of sex-disaggregated and gender gap data are areas where governments have developed expertise.

THE STATUS OF GENDER BUDGETING IN G7 AND ADVANCED ECONOMIES

22. This section summarizes efforts by G7 and other advanced countries to implement policy objectives focused on achieving gender equality. It looks first at fiscal policy initiatives, then PFM institutions, in line with the framework outlined in the previous section. Box 3 highlights

²⁰ Some gender-related functions may also be subordinated to local governments, creating additional challenges. In such cases, mechanisms need to be established to ensure that decisions are taken that reflect the interests of all relevant ministries and departments within the executive branch and that accountability can be assigned and tracked.

key gender-responsive budgeting initiatives in G7 Countries. Outside the G7, many other countries, including in Europe, have been implementing gender-related policy initiatives that are intertwined with the reform of PFM institutions (for example, UNIFEM, 2010).

Box 3. Key Gender-Related Initiatives in G7 Countries

In **Canada**, gender equality is a shared responsibility of federal, provincial and territorial governments, with mechanisms in place to promote coordination and engagement. At the federal level, since 1995 the government has committed to conducting gender-based analysis of legislation, policies and programs - which became a requirement for all Cabinet proposals in 2015. In Budget 2017, the Government introduced its first Gender Statement, providing an assessment of budgetary measures from a gender perspective.

France issued an organic law on Gender Equality in 2014 integrating gender budgeting into policymaking, requiring that gender implications be assessed in each new law and that quotas be set for women in senior management positions in the civil service, politics, and the private sector. Since 2010, the annual Budget Law has an annex on equality between women and men in fiscal policies and gender-disaggregated amounts allocated in the budget.

The **German** federal government considers equality policy to be a mainstream task and therefore already well integrated into budget-making. Since 2000, gender equality has been a guiding principle in the Joint Rules of Procedure of the Federal Ministries. Implementation has been more evident at sub national level, including most notably, Berlin.

In **Italy** various laws relate to gender equality both at local and national level and the national budget has funded initiatives related to gender equality in maternal care, day care, incentives for women's employment, and fighting domestic violence. A 2016 legislative decree on reform of the State budget calls for introducing gender budgeting on an experimental basis at the national level.

The **Japanese** government has been promoting gender equality through various legislative measures, including the Basic Act for Gender Equality of 1999, and has recently adopted gender budgeting formally. Its actions establish priority areas for gender equality including increasing women's role in policy-making and employment, improving work-life balance, relieving poverty, and supporting women's education and health.

The **UK** has mainstreamed gender equality in fiscal policy in different ways. Key achievements include bringing more women into employment and entrepreneurial activity and creating a more enabling environment for women with children to work.

In the **US**, several recent legislative measures were intended to address violence against women and promote more women in economic and technical leadership roles. The U.S. is one of seven countries that has not ratified the United Nations Convention on the Elimination of All Forms of Discrimination against Women (CEDAW). At the subnational level, San Francisco has a gender budgeting initiative focused on identifying priorities of women in public service provision and identifying in public infrastructure, especially for safe lighting.

Source: Beijing Reports, OECD, and IMF questionnaire.

Gender-oriented Fiscal Policy

23. All G7 countries have implemented a range of tax and expenditure policies aimed at increasing female labor supply, including targeting low-income groups (Table 1):

- *On the expenditure side*, all the G7 countries have implemented various laws or regulations designed to increase women's workforce participation, provide enhanced support for child or dependent care, and achieve equal pay for equal work. This is a broad-based policy issue, identified as a challenge in all the countries. For instance, the Canada Child Benefit assists families with the cost of child care through a tax-free, income tested benefit. In most countries, including Germany (Laender), government support for dependent care and childcare relies at least partly on subnational government. German reforms have also specifically tried to integrate women as a target group into specific spending programs (Germany, 2014).
- *On the revenue side, as noted above*, taxation based on the family rather than individuals can create a disincentive for the second earner to work, as he/she is taxed at a higher marginal rate. Most countries have tackled this problem by moving to individual income taxation, for instance, in the United Kingdom (UK), Japan, Canada, and Italy. Some countries have retained a system of joint taxation, but adapted it through tax credits, or deductions, or other tax preferences for households with two earners, or by leaving an option for individual taxation (e.g., the United States and Germany).²¹
- *For low-income families*, there are various tax reliefs, such as the earned income tax credit, for example in the United States (US), or a combination of tax and transfers in the UK and other G7 countries. In 2016, Canada amended its child care benefit regime with the new Canada Child Benefit, income-tested to provide increased support to low and middle income families (compared to previous benefit, which was universal). The UK, in 2015, increased childcare support for low-income working parents by means of the tax allowance for childcare. In the Netherlands, targeted relief is provided to secondary earners, with a more focused impact on gender.

²¹ In Germany the option of individual taxation exists, but the constitution requires that the overall tax burden of a household can never be larger than under separate taxation. Therefore, the incentive to use the individual tax option is weak.

Table 1. Key Gender-Related Fiscal Policies Implemented by G7 Countries

Policy Measure	Country Practices
1. Tax Policies	
Individual income tax	Canada, Italy, Japan, and UK
Tax relief for single or working parents	Most or all G7
Targeted in-work tax credits or benefits	France, Japan
2. Expenditure Policies	
Gender-responsive public employment	All G7
Quotas in managerial positions	France, Germany
Public sector equal pay	Canada, France, Germany-Laender, Italy
Work-life balance	Canada, France, Italy, Japan
Women in low-income support	France, Germany, Italy, Japan
Education, STEM, elimination of stereotypes	All G7
Health prevention and age-related issues	All G7
Child care support	Canada, Japan, UK, Italy, Germany
Paid parental leave	Canada, France, Germany, Italy, Japan
Gender-related social security reforms	Canada, France, Italy, UK
Pensions linked to the number of children	Germany
Programs to counter domestic violence	All G7
Gender-responsive foreign aid and cooperation	Canada, France, Japan

Sources: Beijing reports, OECD (2016), recent developments.

24. Second, in building human capital, G7 countries have generally achieved high levels of education and health, but minority and indigenous groups do not always have access to these services. Some initiatives target areas where women lag behind. In education, G7 countries have developed programs to encourage more women in STEM (Science, Technology, Engineering, Mathematics) fields. Examples of such programs include explicit support for women in their education or child care, to prevent them from dropping out of demanding careers in science and technology (Italy, Germany, Japan, and the US have paid explicit attention to women in STEM).²² Also, tackling stereotypes in education has been the focus of policies, for example in France. In health, all G7 countries have adopted programs to ensure that health needs specific to women are being met, especially related to pregnancy, the prevention of prevalent diseases, and aging.

25. Third, under social security reforms, several countries have recently adjusted public old-age pension schemes to reflect gender issues. These issues include women's more limited work history, maternity leave, part-time work, lower wages while working, and other aspects of their work history that affect their public pensions (Canada 2017; France, 2014; Italy, 2014; and the UK, 2014).

²² G7 leaders launched the Women's Initiative in Developing STEM Careers (WINDS) at the G7 Ise-Shima Summit to promote an active role of women in STEM fields, May 26–27, 2016.

26. Fourth, all G7 countries have implemented specific programs to counter domestic violence, and budgetary resources have been increased. France, Germany, Italy, Japan, and the US have also taken a range of regulatory and administrative initiatives in this area.

27. Finally, the public sector is expected to serve as a role model in gender equality. For instance, some countries are implementing quotas in decision-making bodies. In France, these quotas affect both public and private sectors through regulation and penalties (France, 2014). Also, some countries are focusing on ensuring equal pay in similar jobs, as in France and Germany. And most G7 countries, most notably Canada, France, Italy and Japan, are seeking to strike a better work-life balance in the public sector with measures to increase the flexibility of working conditions.

28. On external cooperation, all the G7 countries are involved in supporting developing countries achieve their own gender equality objectives. This is most evident in such areas as violence against women, and G7 participation in international conventions that aim to strengthen efforts to ensure that women’s voices are heard in peace and security negotiations. G7 countries are also active in ensuring that aid programs incorporate gender equality objectives in the areas of education, health, and infrastructure, among others, and some countries have specifically allocated resources from their aid budgets to gender-related objectives.

PFM Institutions Enabling Gender-Responsive Budgeting

29. While G7 countries have made effective use of a wide range of fiscal and non-fiscal policies to reduce gender inequality, they have generally made less progress in developing the PFM institutions which ensure that these policies are implemented effectively. To take stock of current practices, the IMF carried out a survey (Appendix 1) of PFM institutions and practices in the G7, together with three countries that are relatively strong performers in developing a gender-informed approach to PFM (Austria, Spain, and Belgium). The information obtained was complemented by other studies and sources of information—including recent OECD work (2016)—that are referred to elsewhere in this paper. The results of the survey are summarized in Table 2 and further details of country practices are shown in Appendix 2.

Table 2. Survey of PFM Institutions in Advanced Countries

	G7							Non G7		
	Canada	France	Germany	Italy	Japan	United States	United Kingdom	Austria	Belgium	Spain
Gender related provisions in public finance and budget legal framework (Q.1)										
Specific arrangements for coordinating policy decisions on gender related issues (Q.2)										
Gender Budget Statement (Q.4)										
Gender Impact Assessments(Q.5)										
Budget circular and statements include instructions related to gender budgeting (Q.6)										
Performance indicators with gender perspective (Q.7. A)										
Publication of gender related performance indicators (Q.7.B)										
Existence of fiscal data disaggregated by gender (Q.8.A)										
Publication of fiscal data disaggregated by gender (Q.8.B)										
Budget classification according to gender perspective (Q.9)										
Budget execution reports, annual financial statement include data on gender-related expenditure and revenue (Q.10)										
Parliamentary control (ex ante /ex post) (Q.11)										
Annual audit of the budget covers gender related aspects (Q.12)										

Note: The information has been mostly drawn from surveys prepared by the staff, but also from other information sources (see references).

Key: Green = full application of the PFM tool; Yellow = partial application; Pink = limited application; Blank = no information

Legal framework

30. Few advanced countries and none of the G7 countries have adopted a comprehensive legal framework to support gender-responsive budgeting practices. In the absence of such a framework, which provides a consistent and articulated basis to develop and prioritize gender policies, most governments discuss gender-related policies within the normal budget process by other means, and in an ad hoc fashion. This makes the focus on gender policies reliant on the existence of a strong consensus among ministers, and commitment at the top political level.

- In Italy, provisions for gender budgeting were introduced in the Public Finance and Accounting Law 196/2009, and the government is considering whether to adopt gender budgeting in 2017 as part of the budget process.
- In some countries, progress in the implementation of gender budgeting at the national level has not kept pace with regional developments. A number of regional governments in Italy, for example, have passed laws to introduce pilot projects, or to integrate gender budgeting as part of the standard process of budget preparation. In Germany, where the federal government considers equality issues within the sphere of responsibility of each ministry, some states—most notably, Berlin—have introduced gender budgeting initiatives.
- Among non-G7 countries, Austria has one of the most advanced gender-responsive budgets, included in the Constitution (2009) and closely linked to the country's performance budgeting framework that was adopted in 2013. This framework mandates all ministries and budget holders to include one gender-responsive objective in their performance budget.
- In Spain, since 2009, the annual Draft Budget Law is accompanied by a Gender Impact Report; and all draft bills must include a gender impact assessment report, based on instructions provided by the Ministry of Finance.
- Belgium's general principle of gender mainstreaming is based on a law, but this legislation does not explicitly provide a framework for gender budgeting. Nonetheless, a number of documents and procedures related to that law have been introduced to implement some aspects of gender budgeting.

Gender budget statements

31. Only Canada, France, and Japan among the G7 countries publish a gender budget statement. In France, since 2010, the annual budget law has contained an annex about the contribution of fiscal policies to achieving equality between men and women, as well as gender-disaggregated allocations in the budget. Japan publishes in June each year, before the beginning of the budgetary process, proposals made by the Council for Gender Equality, which are designed to influence the requests of line ministries for funding in the next year's budget. In Canada, the budget statement of 2017 included the first gender-based analysis as a stand-alone chapter, including an

overview of gender challenges in Canada today as well as an assessment of Budget 2017 measures from a gender perspective.

32. Some advanced non-G7 countries publish gender budget statements. Australia produces a Women’s Budget Statement and Spain a Gender Impact Report that are considered part of the General State Budget. In Belgium, spending departments need to provide a justification of any budgetary request that includes gender-related spending. Other examples include Austria, Finland, Iceland, and Sweden.

Budget circulars

33. None of the G7 countries produces a budget circular that provide instructions to spending ministries on how to implement principles of gender budgeting. Some countries, however, have issued more generic guidelines which assist ministries in setting priorities and preparing their budgets. For example, the Japanese Ministry of Finance issued guidelines for the 2017 budget that gave prominence to general social issues including certain gender considerations, with the aim of setting in motion a process of discussion about how to structure the budget in accordance with these instructions.

Most G7 countries undertake a gender impact assessment of new policy proposals, but the approaches and methodologies used vary widely. Guidelines are often issued by organizations outside the central budget authority. For example, it is relatively common that for such guidelines to be prepared by an expert consultative group, or diffused through informal circulars, in parallel to the annual budget law, as in Belgium. In Spain, inter-agency working groups are set-up to exchange good practices in this regard.²³ In Italy, a new methodology on gender budgeting is expected to be developed in 2017.

Information systems and reporting

34. Among the G7 countries, Japan and France have made the most progress in systematically collecting fiscal data disaggregated by gender, but do not publish these data in the annual budget documentation. In Japan gender-disaggregated data are collected by the Cabinet Office and published in their website every year. Information is also published in the White Paper on Gender Equality, adopted by the cabinet and reported to the legislature annually.

- In Germany, an annual Gender Federal Performance Report is prepared by the Federal Chancellery for discussion by the legislature. It reports on gender outcomes and assessing the implementation of gender-oriented budget results. In addition, there is a dedicated website that provides information on performance budgeting progress and results; a

²³ In Spain the instructions provided by the Ministerial Order 114/2017 are of a more general nature and primarily concern the direction of the information flows in assessing the gender impact rather than details on how the methodology.

database of gender-related budget information; and a gender and diversity atlas that identifies the regional distribution of gender-related indicators.

- In Spain, the collection of data on gender-related issues is the responsibility of the Institute for Women and Equal Opportunities, and the Institute for Fiscal Studies. Other countries, such as Norway and Sweden, have more generalized procedures for collecting statistical information disaggregated by gender. In addition, several countries make use of surveys of stakeholders to calibrate their perception of the impact of gender-related policies.

35. The incorporation of the gender perspective in the budget classification is a not a widespread feature of the surveyed budget procedures in the G7 countries. The responses from France and Spain noted one and two specific programs respectively linked to equality of opportunities, as well as some explicit information in the gender impact reports about the gender implications of some programs.

Performance budgeting

36. Only a few countries undertake performance-based budgeting related to gender.

Austria is perhaps the most advanced in this area, but, even then, it does not yet include an overarching and systematic framework of gender-related indicators for all ministries (Box 4).

- In Japan, the Council for Gender Equality submits to the Prime Minister and the Council of Ministers its assessment of the main programs and policies laid out in the 4th Basic Plan for Gender Equality. Ministries are required to submit budget proposals that are consistent with the achievement of medium-term performance targets set out in this Plan. The Council for Gender Equality periodically monitors the fulfillment of those targets and publishes regular progress reports.
- Italy's legislation and practices also demonstrate an effort to highlight gender-related objectives through program budgeting.
- The UK government reviews the impact of public expenditure programs on gender-related and other inequalities within the framework of the biennial expenditure review.
- On the basis of the 2010 GPRA Modernization Act in the US, gender-related objectives have been established for some agencies. Progress against these targets is monitored annually, and some information is published.
- In France, when a gender impact assessment is performed, the line ministries concerned are required to create their own performance indicators or use standard ones; one indicator used by the Ministry of Education, for example, is the share of female participants in training activities provided by that ministry.

Box 4. Austria: Gender-Oriented Budgeting

The budgetary principle of promoting gender equality was incorporated in the Austrian Constitution in 2009. This change resulted in the development of a comprehensive gender-oriented budget and reporting framework, which has been integrated in the government's performance budgeting system. The Federal Performance Management Office (FPMO) in the Federal Chancellery was established in 2010 to consult and coordinate the implementation and operation of performance and gender-oriented budgeting.

- As of 2013, Ministries and High-Level Institutions have to define in their budget chapters up to five **gender-related outcome objectives**. These outcomes are derived from gender analysis that identifies challenges and problems to be solved, specific activities to implement the objectives, and quantitative indicators that track progress. The FPMO reviews the draft objectives as part of its quality assurance mandate.
- An **Annual Federal Gender Performance Report**, prepared by the FPMO for Parliament, provides information on the implementation of gender-related objectives and outputs based on the results of the Ministries' annual ex post evaluation
- Departments and agencies must include objectives that foster gender equality in their **Performance Contracts** with the Ministries.
- New or amended laws and regulations, and major investment or procurement contracts, must include a mandatory ex-ante impact assessment on gender equality. Quantitative and qualitative thresholds ensure the proportionality of these efforts in relation to the respective law or regulation. These assessments are published and may be discussed by the Parliament. The **Annual Report on Impact Assessment** includes an ex post assessment of the gender impact of government policies, and is submitted to Parliament in May.

Parliament approves appropriations as well as performance and gender-related objectives, outputs, and indicators. During its discussions of the budget, the Parliament reviews gender-related objectives, reports from the Chancellery, and gender impact assessments. A special parliamentary committee oversees gender equality issues.

Gender equality is a cross-cutting policy field, and various mechanisms have been established to coordinate the dialog among ministries and agencies, and subnational governments. In addition to the FPMO inter-ministerial coordination for gender related performance budgeting, there is an inter-ministerial working group on Gender Mainstreaming (IMAG GMB), headed by the Ministry of Health and Women's Affairs, where discussions and common approaches are analyzed and defined.

Other developments include the establishment of a dedicated website (www.wirkungsmonitoring.gv.at) on performance budgeting, with data on gender equality; a map of gender-related budget information; a gender and diversity atlas; and a gender budgeting blog that provides information on recent developments, and national and international best practices.

Overall, increased transparency, awareness, and accountability for gender equality issues and objectives, and a richer discussion on gender equality and gender budgeting has been achieved.

Source: Austrian authorities and IMF staff.

Gender impact assessments

37. Three G7 countries, Canada, France and the UK, produce gender impact assessments on a systematic basis, and take this information into account when making decisions on budgetary resource allocation. In Canada, the federal government has been committed to using gender-based analysis in the development of policies, programs and legislation since 1995. This was made mandatory for all proposals to Cabinet in 2015. In the UK, the 2010 Equality Act requires all ministries to assess the gender impact of their tax and expenditure policies before submitting proposals to the Council of Ministers. In France, all ministries are subject to a similar obligation to prepare an assessment of the gender impact of new policy proposals. In the US, gender impact assessments are made occasionally, depending on the nature of the proposals.

38. Similar approaches are taken in non-G7 countries. In New Zealand, for example, policy proposals submitted to the Cabinet Social Development Committee are required to include a gender impact statement. In Ireland, all government memoranda on new policy initiatives must include a statement about the likely outcomes in terms of gender and, when needed, propose actions to avoid negative effects.

Budget execution, monitoring, and control

39. In the G7 countries, reports on budget execution produced during the fiscal year, or at the end of year, do not usually contain information on gender-related expenditures or tax policies. The only exception is Japan, where these data are collected by the cabinet office and published on their website on an annual basis.

40. The involvement of the legislature/parliament in the discussion of the impact of budgetary and other fiscal decisions related to gender quality is more common. This is the case particularly in the UK, the US, and France and, outside the G7, in Austria and Spain. In France, for example, the Minister for Women Rights appears before the legislature every year when presenting the government's program on gender equality. In most of the countries surveyed, reports on the gender impact of the budget are discussed in national legislatures. In Italy, the Parliamentary Budget Office published recently a report on gender budgeting practices in the country. In Canada, both the House of Commons Standing Committee and the Senate Standing Committee on Human Rights discuss the implementation of gender-based analysis by the Federal Government.

41. Finally, G7 countries seem to lag in the area of audit. Except for the Canadian Auditor General, few reports concerning gender budgeting analysis and/or the ex post impact of budget or tax policy decisions on gender equality have been published by national audit offices in the last three years.

Coordination of decision-making

42. Of the G7 countries, only Japan has put formal institutional mechanisms in place to coordinate discussions within the government on gender-related fiscal policies, or budget

allocations. The coordination is articulated through the Council for Gender Equality, which is chaired by the Chief Cabinet Secretary and comprises 12 Ministers and 12 other members that include CEOs of leading Japanese companies, leaders of local governments, and academics. The Council has the authority to coordinate within the government decisions on all gender-related issues. In France, the Ministry for Women Right plays a coordination role and, since 2013, a High Council for gender equality also contributes to the evaluation of relevant policy issues.

POLICY IMPLICATIONS AND CONCLUSIONS

43. Well-structured fiscal policies and sound public financial management have the potential to contribute to achieving gender equality.

- The G7 countries have achieved a relatively high degree of gender equality but there remain significant gaps, especially with regard to key labor market indicators and unpaid work. Fiscal policy can contribute to achieving unmet goals of equality.
- Gender-responsive approaches to PFM in the G7 countries have not yet become embedded within the normal annual routines of budgeting and policy-making, although some useful analytical tools related to gender have been developed and applied.
- Ex ante and ex post gender impact analysis (and related tools) are critical to assess that resources are adequately allocated and used to achieve the intended goals. There should be a healthy discussion, that includes both government ministries, parliament, and the civil society to agree on the best approaches.
- The challenges of effective gender budgeting are in some ways a microcosm of the challenges of modern budgeting, e.g., the need for clear, multi-dimensional budgetary impact analysis, multi-annual framework, audit and performance evaluation mechanisms (for example, spending reviews) that feed directly into the policy-making and budget cycle but with gender-related goals in mind.

44. Going forward, G7 countries can explore further policy initiatives that have served other advanced countries well in furthering their objectives for gender equality. Policy instruments should be selected to address the main gender gaps in each country and take account of challenges and trade-offs in implementation, as well as fiscal sustainability implications. Fiscal policy instruments to achieve gender-related objectives that can be adopted more systematically, include:

- Tax and subsidy incentives that increase women's participation in the labor market, including child and dependent care policies; fiscal incentives that strike a better balance on specific women's and men's needs in education and eliminate stereotypes; and broad-based taxes, such as the personal income tax, that avoid an overly high effective rate of taxation of secondary workers to avoid disincentives for second workers in families.

- Expenditure policies and programs such as public health programs aimed at meeting gender-specific needs; the restructuring of low-income assistance programs to ensure that specific needs of women and women-headed families are met, and are treated equitably with two-parent families; and social insurance programs, in particular pensions, that are designed to take into account situations of limited work histories, such as maternity or paternity-related absences or part-time contributions.
- Governments should also continue implementing structural reforms that are gender-oriented, for example to facilitate female employment when this is hampered by regulations or rigidities in the labor market that limit women's access to part-time jobs, create glass ceilings, or lessen the internal flexibility of work schedules. They could also ensure that active labor policies (including retraining or upskilling facilities) are equally available to women and men.

45. On the institutional side, G7 countries could explore integrating a gender-oriented approach throughout their budget cycle:

- Performance-based budgeting has a particularly important role to play from a gender perspective, with a focus on: (i) identification of good quality and realistic objectives and the establishment of linkages between gender objectives and budget resources; (ii) comprehensive reporting of gender-related performance indicators in order to monitor progress and identify gaps; (iii) the generation of sex-disaggregated and gender gap data; and (iv) skills development, including assistance to line ministries in developing performance monitoring systems and indicators.
- Simply gathering data on the objectives and impact of gender-related policies could go a long way in improving the effectiveness of gender-responsive interventions. This would require governments to have a stronger focus on integrating the reporting of gender-related data within their budget classifications and financial management information systems, and including gender-specific information in their budget documents. The use of ex post evaluation and gender audit also remains under-developed in G7 countries.
- Ministries of finance could play a stronger leadership role in institutionalizing gender within the conceptual and decision-making framework of budgeting and PFM. The mechanisms of coordination among ministries regarding the design and implementation of gender-related budgetary policies would also benefit from improvement.

Appendix I. Questionnaire Used to Assess Gender-Responsiveness of PFM Systems in G7 Countries

The IMF's Fiscal Affairs Department (FAD) is preparing a paper on "Gender Budgeting Initiatives in Advanced Countries" as a contribution to a G7 initiative on Equality requested by the Italian Presidency. As part of this exercise FAD has prepared a short questionnaire to understand gender budgeting policies and practices in the G7 and other advanced countries.

A widely recognized definition of "gender budgeting" is: "Integrating a clear gender perspective within the overall context of the budgetary process through the use of special processes and analytical tools, with a view to promoting gender-responsive policies" (OECD, 2016). Respondents to this questionnaire, however, may want to use an alternative definition that is used in their countries.

Institutional framework

1. Does the legal framework for public finance and budgeting include specific provisions related to gender issues or gender budgeting? Where can these provisions be found in the Constitution, an organic law, a Public Finance Law, or other laws and regulations?
2. Are there specific arrangements for coordinating discussions within the government on gender related issues, in particular decisions related to expenditure programs or tax policy?
3. Who is responsible for coordinating these decisions (e.g., a Ministry or Agency for Gender, an Inter-Ministerial Committee on Gender, the Prime Minister's Office, and/or the Ministry of Finance)?
4. Is there a Gender Budget Statement which has been adopted by the government and made public?

Budget preparation

5. Does the government occasionally/systematically carry out a gender impact assessment (or a gender incidence analysis) of new government policy initiatives, equivalent to an economic or financial impact assessment, before they are approved by the government? Which government ministries/agencies are responsible for carrying out this work?
6. Does the budget circular issued by the Ministry of Finance at the beginning of the budget cycle each year, or other budget guidelines issued by the Ministry, include details or instructions on the application of gender budgeting (e.g., how to calculate the gender impact of new spending proposals or tax policies)?
7. Does the government have in place a framework for managing and monitoring the performance of ministries and agencies in delivering public services (i.e., program/performance budgeting)? Does this framework include specific performance targets or indicators relating to gender equality? Are these data published?

8. Does the government systematically collect fiscal data that are disaggregated by gender? Are these data published, e.g., in the annual budget documentation? Please provide examples.
9. Does the budget classification or chart of accounts incorporate a gender perspective? Is there a program or sub-program within this classification that specifically relates to gender equality?

Budget execution, monitoring, and control

10. Do budget execution reports issued by the government or its annual financial statements include information on gender-related expenditures or tax policies?
11. Has the legislature/parliament conducted any hearings, or published any reports in the last three years that discuss the impact of the budget or tax policy decisions on gender equality?
12. Has the national audit office published any reports in the last three years that analyze the ex post impact of budget or tax policy decisions on gender equality?

Other

13. Please indicate any existing gender budgeting policies or practices of the central government or sub-national governments that are not mentioned in the above questionnaire.
14. Please list any relevant documents or websites where the information requested above is available.

Appendix II. Gender Budgeting in G7 and Other Selected Countries¹

Canada

Gender equality in Canada is a shared responsibility of the federal, provincial, and territorial governments. Education, social services, health care, and the administration of justice are under the primary jurisdiction of the provinces and territories, and each has appointed a minister responsible for the Status of Women. There is a formal mechanism for gender-focused collaboration between the federal, provincial and territorial governments. The Government of Canada created an agency called the Status of Women Canada (SWC) in 1976 with the mandate to coordinate policy with respect to the status of women. Emerging from the 1995 Beijing Declaration, the federal government is committed to conduct gender-based analysis of legislation, policies, and programs of the government to assess the potential impacts on women and men. This was later expanded to “GBA +” to include other intersecting identity factors (e.g., ethnicity, income, sexual orientation). Status of Women Canada provides government-wide leadership and expertise for all departments and agencies, which are ultimately responsible for implementing GBA+. The Departmental Action Plan on Gender-Based Analysis in 2009 provides a blueprint for increasing accountability for the application of this approach across the federal government. The Status of Women Canada is leading the implementation and building capacity. Gender Focal Points in departments and agencies of the federal government facilitate network building.

Canada’s most recent “Beijing” report cites major achievements in the past 20 years in immigration policy, the enhancement of employment equity legislation, and improvements in the overall circumstances of women in Canada. Challenges remain in the gender pay gap, occupational segregation, violence against women and girls, and the participation of women in key leadership positions in business. Of particular concern are Aboriginal women, immigrant women, senior women, and women with disabilities who remain more vulnerable to poverty (Canada, 2014, p. 5). The unpaid work gap remains a concern and women spend double the number of hour men do caring for children (Canada, 2014, p. 9).

Other programs support work-family balance (Canada, 2014, p. 9). Canada also has programs to help support development of women’s labor market skills and employment (Canada, 2014, p. 11). Specific programs target the Aboriginal, elderly, youth, and immigrant populations (Canada, 2014, pp. 12–13). Other programs work with women in skilled trades and in entrepreneurship (Canada, 2014, p. 14). Canada has also undertaken various initiatives to combat violence against women and human trafficking through strengthening the criminal code and spending on administrative and other measures to stop perpetrators and to support victims. Statistics Canada produces gender-based analysis and a statistical compendium entitled *Women in Canada* every five years, providing a comprehensive portrait of the population.

¹ Sources: OECD (2016), Beijing Reports, and IMF Questionnaire.

Recently, the Government announced key measures to address gender-related challenges such as labor market participation, poverty and violence. For instance, since 2016, the new, income-tested, Canada Child Benefit provides increased support to low and middle income families, many of which are single-parent households headed by women. Budget 2017 announced long-term funding towards more accessible and affordable early learning and childcare, and proposed the expansion of parental Employment Insurance benefits to provide further flexibilities for families. Budget 2017 also included funding for a federal strategy to address gender-based violence.

A gender budgeting initiative has not yet been formally adopted in any jurisdiction. However, since 2017, the budget is accompanied by a stand-alone document (Gender Budget Statement) which provides an overview of gender challenges and the impact of budgetary policies from a gender perspective. Until 2016 an initiative, known as the Alternative Federal Budget, coordinated by the Canadian Centre for Policy Alternatives, publishes an annual report assessing budget policies, including one chapter on gender equality. Civil society organizations have also played an active role in promoting gender budgeting in Canada.

France

The 2014 Law on Gender Equality integrates gender equality into every policy and ministry. Gender mainstreaming is required in the assessment of each new law. The 2014 law also establishes quotas for women in senior management positions in the civil service, politics, and the private sector. Under this law, France has also adopted policies to promote gender equality in work and family life, and employment, as well as policies to address gender-based violence, and gender stereotypes. Gender equality is considered one of several multi-sectoral policies. Since 2013, the High Council for Equality between Women and Men, an independent consultative body monitors the political issues linked to parity, violence, stereotyping, rights in the international context, and health issues. Under its mandate, it selects laws to review and evaluate for gender equality and to provide an assessment of the differential impact by gender, providing recommendations to the legislature, monitoring progress, and providing relevant expertise.

France also has not formally adopted gender budgeting, but implements some of its tools.² Regarding the budget process, since 2010, the annual Budget Law has included an annex on equality between women and men assessing fiscal policies and the budget from a gender-disaggregated perspective. The Gender Budget Statement covers all governmental agencies, summarizes the executive's roadmap to gender equality, and contains some performance indicators.

Germany

In the federal government, the realization of equal rights is a mainstream task (Germany, Federal Republic of, 2014, p. 6). Since 2000, gender equality has been a guiding principle in the Joint Rules of Procedure of the Federal Ministries. Funds for the promotion of gender equality and women's empowerment are found in nearly all of the federal government's budget items. Germany has

² This discussion is based on OECD (2016) and France (2014)

identified many of the same challenges as Canada in terms of lessening the dependent care burdens of women, increasing women in STEM fields, improving women's ability to reconcile training and careers with family life, and increasing the number of women in management positions. Germany has also taken measures to strengthen its services for support of women afflicted by domestic violence and to combat human trafficking. Legislation is supporting enhanced child care and parental leave as well as equal pay for women. Transparency legislation is intended to ensure that large companies report on pay and reduce gender pay gaps. Various services support women's entrepreneurialism. In the Laender, all the governments have gender equality policy units in their departments and meet to exchange views. The Laender have enacted corresponding Gender Equality Acts and regulations.

Germany has not adopted gender budgeting at the federal level, though Berlin and a number of states (or Laender) have launched such initiatives.³

Italy

Since 1995, Italy's federal government has allocated budgetary and European Union resources for equal opportunity policies and used its national budgets to fund initiatives related to maternal care, nurseries, kindergartens, and other services. The 2007 Budget Law created a fund for family policies to support motherhood and fatherhood and protection of female immigrants (Italy, 2014, p. 8). A 2008 measure introduced incentives to promote female employment through tax breaks and set up a fund for fighting violence against women and a fund to promote gender statistics (Italy, 2014, p. 8). Another fund was set up to promote women's entrepreneurship. Further action is being taken in encouraging girls in STEM fields and addressing continuing gaps in female employment and gender-based violence, which remains a significant problem in Italy. Women also continue to have one of the lowest employment rates in Europe and women are still highly segregated occupationally (Italy, 2014, p. 11). Law 2011/2014 contains measures to reform pensions and raise women's retirement age and create a fund for women.

Although Italy does not have a gender budgeting initiative, the prospects for adopting gender budgeting at the national level are improving. Methodological guidelines to apply gender analysis to the results of the financial year are expected to be defined over 2017. On the basis of its results, gender budgeting could be made part of the General State Budget Framework.

Since 2000, Italy has been experimenting with gender budgeting at the local and regional levels. A network of provinces and municipalities exists for spreading good practices, particularly with regard to promoting a gender perspective in the analysis of the budget and in defining gender-sensitive expenditure indicators (Italy, 2014, p. 12).

³ This discussion draws on Germany, Federal Republic of (2014) and Quinn (2016), who discussed Berlin's initiative in more detail.

Japan

The Japanese government has been promoting gender equality through the 1999 Basic Act for Gender Equality and through the establishment of the Council for Gender Equality.⁴ One of the top priorities of the Abe administration is to create a society where all women can express their individuality and fully exercise their abilities. The administration has implemented various initiatives to encourage women's active participation in a wide range of fields. For example, the 4th Basic Plan for Gender Equality, adopted in 2015, emphasizes women's active participation in all aspects⁵ of society through increasing the recruitment and the promotion of women in the public and private sectors and transforming labor practices including long working hours. The government called for creating specific subsidies and tax incentives to encourage businesses to hire more women and to improve childcare leave benefits. In addition, the 2016 Act on the Promotion of Women's Participation and Advancement in the Workplace, requires employers to produce an action plan for promoting female employment. In response to this Act, the Japanese government introduced a new public procurement measure, which certifies employers who perform well on female employment. The Act also requires local governments to develop a comprehensive plan for promoting female employment.

In addition, based on the Prevention of Spousal Violence and the Protection of Victims Act, the Japanese government promotes measures for preventing domestic violence and protecting victims in coordination with the relevant ministries.

In 2015, Japan adopted a gender budgeting approach for the central government to address gender inequalities and to promote transparency. Under the new approach, a gender perspective is considered for resource allocation in line ministries. This approach, though lacking a formal legal basis, has been supported at the top political levels. Gender budgeting procedures include a comprehensive coordination mechanism, centered on the Council for Gender Equality. This body provides general guidance to the line ministries at the beginning of the budgetary cycle and afterwards coordinates the budgetary discussions on gender-related issues. The 4th Basic Plan for Gender Equality also provides a framework for monitoring the performance of gender-related programs.

The United Kingdom

The UK government mainstreams gender equality in various ways.⁶ Since 1997, the government has appointed a Minister for Women and Equalities who sits in the Cabinet. Key achievements in recent decades include bringing more women into employment and into entrepreneurship and creating an

⁴ This discussion is based on Japan (2014), Chakraborty (2016), and OECD (2016).

⁵ The Basic Plan sets out 12 key fields, with performance targets to be achieved by 2020, and calls for the use of gender-disaggregated data to assess progress. These fields include increasing women's participation in policy-making and employment, improving work-life balance, promotion of gender equality in rural areas, gender equality in science and technology including active participation by women in STEM fields, supporting women's lifelong health, elimination of all forms of violence against women, support for low income women, gender-related tax and social security reforms, and gender-responsive foreign aid and cooperation.

⁶ This discussion is based on United Kingdom (2014), OECD (2016), and Quinn (2016).

environment where employees can work flexibly and share parental leave with their partners. In a recent European Commission report on “Gender Equality in the Workforce: Reconciling Work, Private and Family Life in Europe,” the UK was acknowledged to have met the Barcelona targets on childcare and was ranked first on parents’ ability to work flexibly (United Kingdom, 2014, p. 5). In April 2017, legislation is being introduced requiring employers with more than 250 employees, in both the public and private sector, to publish their gender pay gap. In addition, equal pay audits are required for organizations losing equal pay claims. The UK Government has also placed great emphasis on increasing the number of women in the boards of FTSE companies in recent years, and the percentage of female directors in FTSE 350 companies is now higher than ever.

In 2016, the government published a four-year strategy to end violence against women and girls, including sexual harassment.

To support working families with their childcare costs, the government is introducing Tax-Free Childcare from April 2017. The scheme will provide up to £2000 childcare support per child under the age of 12, per year (or up to £4000 for disabled children under 17). It has also reformed the state pension through a number of measures (United Kingdom, 2014, pp. 13–14). These measures include reducing the number of qualifying years, introducing a care taker’s credit to build up entitlement to a full pension, and introducing a single-tier pension for new retirees after April 2016, bringing forward the point at which women will receive an equivalent state pension to men (to the early 2040s instead of the early 2050s). Additional reforms will support social care for elderly people, which predominantly benefits women.

The United Kingdom does not have a gender budgeting initiative. Nevertheless, some basic elements are already in place, such as the public sector equality duty established by the 2010 Equality Act. This legislation requires public bodies to have due regard to the need to eliminate discrimination, advance equality of opportunity, and foster good relations between different groups. There is also a dedicated Parliamentary Committee, the Women and Equalities Select Committee, which scrutinizes the work of government in this area and provides concrete recommendations on policy work related to equality and discrimination.

The United States

Recent legislation includes measures for women’s health, combating violence against women and human trafficking, promoting women’s political and economic leadership, and attracting more women and girls to STEM fields. Some policies have a direct relationship to gender equality, such as those related to violence against women or equal pay for equal work, paid leave initiatives, and support to women-owned businesses while others are indirect, such as policies regarding part-time workers or family leave benefits, affordable health care, and high quality college education. Nonetheless, there remains a gap in labor force participation and in pay. Paid leave availability lags many advanced nations. Women exceed men in college completion but are underrepresented in STEM fields. The U.S. is one of seven countries that has not ratified the CEDAW.

The United States does not have a federal gender budgeting initiative, though there are a few at the subnational level, including most notably in San Francisco. However, part of the informational basis to set up this mechanism would be available, since the GPRA 2010 Modernization Act requires the federal agencies to report annually on progress in meeting their strategic targets; to that end, a number of useful indicators have been developed. On some occasions, these goals refer gender policies, whereby there is an indicative set of data in the most relevant areas. Apart from this fact, the Senate has been active in discussing topics connected with the budgetary dimension of gender policies.

Non-G7 advanced countries

Australia was the pioneer in adopting gender budgeting in 1984 (Sharp, 2016; Chakraborty, 2016). In its first phase, Australia introduced the idea of an annual Women’s Budget Statement, which identified fiscal actions necessary for gender equality at the federal level, and then extended this idea to fiscal policies at the states and territories as well. It relied on categorizing public expenditures into those specifically targeting women, those targeting women’s civil service employment, and then remaining expenditures. It was innovative in establishing a baseline in assessing the government’s commitment to gender equality through its budget. Some achievements in the early years were increased commitments to low-income families and child care for working women. Australia’s formal commitment to gender budgeting waned over time and it no longer considers itself a country using gender budgeting, though the approach has contributed to the government’s ability to analyze fiscal policies from a gender-differentiated basis and to use gender-disaggregated data.

Civil society has filled some of the gap. A nongovernmental organization, the National Foundation of Australian Women has recently assessed federal budget measures from a gender lens, highlighting continued concerns about social safety nets for low-income families and the elderly, domestic violence, and housing affordability for female-headed households, among other issues (Sharp, 2016).

Austria introduced gender budgeting in the context of public management reform in 2013, which put in place a framework for performance budgeting (Quinn, 2016; OECD, 2016).⁷ Setting the legal foundations for this initiative, in 2009, changes to Austria’s Constitution required gender budgeting at all levels of government. Currently, the gender budgeting initiative is focused on addressing perceived gender inequalities and requires that every line ministry in the federal government set at least one gender-related objective out of a maximum of five outcome objectives, which are then related to specific tasks. Austria has established a comprehensive framework for integrating gender perspectives into budgeting using a gender needs assessment, baseline analysis, ex ante and ex post gender impact assessments, gender-disaggregated incidence analysis, and so on. The central budget authority has developed guidelines for applying gender budgeting, complemented by an annual budget circular with details and instructions. Staff exchanges information and receives

⁷ In 2001 an Inter-Ministerial Working Group on Gender Mainstreaming/Gender Budgeting was setup and started to define measures and actions on gender budgeting.

training; and some gender-disaggregated data are available. The budget reforms have initiated substantial organizational and cultural changes, whose impacts will take time, thus Austria does not yet report significant policy results.

One outgrowth of the focus on gender, however, is the recent reform of the income tax to reduce the higher effective tax rate on secondary earners, which is designed to encourage more women's labor force participation and more full-time work, which should work to reduce the gender pay gap (Quinn, 2016).

Similarly, **Belgium** has adopted a wide legal framework for gender budgeting (Quinn, 2016; OECD, 2016), which is supported by administrative practice and other legislation on gender equality. The law on gender mainstreaming asks the government to integrate a gender perspective into the preparations of the budget. On that basis, every year the annual circular letter for the budget drafting contains a section on gender issues and thus provides some guidance on the application of gender considerations. Like Austria, gender budgeting in Belgium applies to all levels of government and is being implemented in a context of moving toward performance budgeting in government, although no substantial progress has been made in using performance indicators and targets related to gender dimensions. Ministries and agencies of government are required to identify a gender equality objective in important fiscal policies. However, it is still unclear what substantively has been achieved with this initiative (Quinn, 2016).

Similarly, **Finland** has a basis for gender budgeting in the Budget Circular and other PFM practices. It is intended to promote gender equality and transparency (OECD, 2016). Line ministries apply a gender perspective to allocating resources and setting performance targets.

Iceland adopted gender budgeting through a gender equality law in 2008 and organic budget law in 2015 (OECD, 2016). It applies at the central and some municipal levels. It is intended to address perceived inequality through improved policy and administration. Areas include distribution of agricultural subsidies, waiting times for medical exams, distribution of paid and unpaid work, gender pay gap and so on. Methodologies include integration into performance setting and other ex ante and ex post gender impact assessments. Agencies exchange best practices with each other and nongovernmental entities. Time use surveys supplement other gender disaggregated data. Some sector specific achievements include reforms to the income tax and other reforms to strengthen employment and financial independence of women. It is also applied to the budget for development cooperation and the share focused on gender equality and women's empowerment increased.

Korea has a substantive gender budgeting initiative, which applies to all levels of government (Chakraborty, 2016). The National Finance Act, legislated in 2006, requires submission of gender budgets and gender balance reports from the 2010 fiscal year onward. The Act requires the government to draw up gender budget statements to analyse the impact of the budget on women and men, encompassing both spending and revenues. The government is required to produce a gender balance sheet, which assesses whether the budget benefits women and men equally and remedies gender discrimination (Chakraborty, 2016). The government set up Women's Focal Points in key ministries of government, including Justice, Labor, Health and Welfare, Agriculture and

Forestry, Education and Human Resources, and Government and Home Affairs. The Korean Women's Development Institute (KWDI), a policy think tank, has initiated research and methodology on gender budgeting. The main objective of the KWDI is to provide a framework in which gender can be integrated in the medium-term expenditure framework, program budgeting formats, and performance budgeting. Substantive accomplishments include improving infrastructure for women and also finding ways to reduce women's unpaid work burdens in the home to facilitate their greater work force participation.

In **Spain**, the gender-related policy debate at national and regional level has focused on areas such as health, education, avoiding stereotypes (e.g., in education, the armed forces, and the media), improving the work-life balance, the wage gap, and the representation of women in decision-making bodies in government and business. In relation to fiscal policy, the gender perspective has been an important element in formulating policies to expand labor supply, and to reduce income inequalities through individual income taxation and family-based tax reliefs. Recent reforms in social security and pensions provide families with credit for parental leave and motherhood. The government has increased the budget to eradicate domestic violence and sexual exploitation. The legal framework—in particular Organic Law 3/2007 on the Effective Equality of Men and Women—covers some important gender-related aspects. Requirements include that the government must prepare a gender budget statement, and a gender impact assessment for new policy proposals, together with an assessment of the policy's economic and budgetary impact. In the Parliament, both the Congress and the Senate have established a Commission on Equality. Finally, the regions and local governments have their own gender-related policy initiatives and budgets. Andalusia, for example, adopted the G+ Program in 2007 to identify the fiscal policies with the greatest impact on improving gender equality, and has introduced gender audits to assess the implementation of this program.

Sweden has introduced recently to address areas of policy including education, the labor market, and positions in management and to strengthen economic growth and achieve social progress (OECD, 2016). Sweden's budget document includes information on budgetary impacts and analysis of distributional issues accompanies the fiscal bill.

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