

# Mapping the Gender Dimension in Taxation and Budgeting

A Cross-Country Study of Laws, Policies and Practices

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## Abstract

New data from the World Bank's Women, Business and the Law project shed light on the gender dimensions of taxation and public spending—two key fiscal policy tools that impact economic growth and poverty reduction. This working paper presents new cross-country evidence and descriptive insights drawn from both binding legal frameworks (laws and regulations) and supportive policy instruments (such as budget circulars, guidelines, and institutional mechanisms). Together, these data establish a global baseline for assessing how gender dimensions are embedded in fiscal systems. The data presented in this working paper are current as of December 31, 2024, and cover 81 economies for taxation and 50 for gender-responsive budgeting. The findings point to opportunities for deeper integration of

gender into fiscal systems and highlight areas where this integration is still evolving—such as limited gender information and analysis in tax laws and administration, gaps in data systems, and evolving gender-responsive budgeting frameworks. The insights from the data suggest avenues for reform: revising tax and spending laws and policies to better address gender differences in economic outcomes, investing in gender-disaggregated data systems, and strengthening gender-responsive budgeting frameworks. Such efforts can help ensure that fiscal policies are evidence-based and contribute to improved economic outcomes for women and girls, while also advancing broader goals of revenue mobilization and efficient, well-targeted public spending.

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# Mapping the Gender Dimension in Taxation and Budgeting: A Cross-Country Study of Laws, Policies and Practices

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## Fiscal policy matters for gender equality and beyond

Fiscal policy, through both taxation and public spending, is a powerful lever for promoting inclusive growth and enhancing women’s wellbeing. It shapes how resources are allocated and redistributed across sectors and population groups, while also influencing macroeconomic stability and growth (Stotsky 2020; Grown and Mascagni 2024; Coelho et al. 2022; Organisation for Economic Co-operation and Development (OECD) 2022). Structural gender disparities in labor market participation, unpaid care responsibilities, and asset ownership affect women’s economic security. These inequalities can be reinforced when fiscal frameworks do not account for the different ways tax and spending measures impact women and men (Canavire-Bacarreza, Soo Kim, and De la Flor Giuffra 2025). While these issues have long been recognized, cross-country data on how gender is integrated into fiscal legal and policy design have remained limited – until now.

This working paper draws on new cross-country data from the *Women, Business and the Law* (WBL) project to examine how national fiscal frameworks—covering both taxation and public spending—integrate gender into law, policy, and practice. The dataset builds on both binding legal instruments (laws and regulations) and nonbinding supportive policy frameworks (including budget circulars, policy guidelines, and institutional mechanisms) (WBL 2024). The dataset provides a snapshot of how gender is currently addressed in fiscal systems and highlights promising institutional practices that could guide future improvements. Rather than measuring results or impacts, the working paper focuses on identifying where and how gender is included in the design and implementation of tax and budget policies.

Closing gender gaps in fiscal systems is a key focus of the World Bank’s Gender Strategy (2024–30), which promotes fair and inclusive tax and spending policies. This includes removing discriminatory tax rules and making public spending more equitable to support gender equality and inclusive growth. By applying gender analysis to fiscal policy and budgeting, governments can make better decisions about how resources are used and help break down barriers that limit opportunities for women.

On the revenue side, taxation affects women in many roles – not just as taxpayers, but also as workers, entrepreneurs, caregivers, and family members. The design of personal income tax systems – including filing rules and incentives – can influence women’s decisions around work and entrepreneurship. For example, joint taxation often places secondary earners (typically women) in higher tax brackets, creating a “secondary earner penalty” that discourages labor force participation (OECD 2022; Apps and Rees 2007; Bick and Fuchs-Schündeln 2017). Tax exemptions for investment income – such as dividends, interest, rent, and capital gains – tend to benefit men more due to gender gaps in asset ownership (Coelho et al. 2022; Atkinson and others 2018). Beyond tax design, how tax revenue is administered also matters for women’s economic participation. High informality, complex compliance procedures, and limited outreach disproportionately affect women entrepreneurs, especially those running small or informal enterprises. Gender-responsive revenue administration—through simplified processes, tailored support, and inclusive taxpayer services—can reduce these barriers and promote women’s participation in economic activity and business growth (Baer et al. 2023; Komatsu, Shaukat, and Ozer 2024; Shaukat et al. 2023).

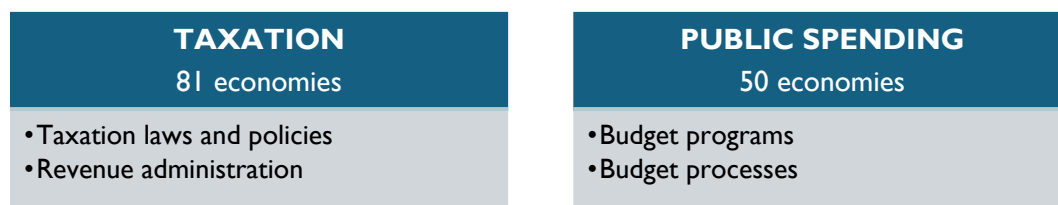
On the expenditure side, public spending plays a key role in delivering services and allocating resources. Investments in childcare, education, and social protection—along with public financial management (PFM) practices that take gender into account—such as budget planning, execution, monitoring, and auditing—can reduce gender gaps in employment, income, and access to services. These measures also help recognize and redistribute unpaid care work. In this context, gender-responsive budgeting (GRB) emerges as an important approach. GRB does not mean creating separate budgets for women; rather, it means applying a gender lens throughout the budget process to ensure that spending decisions meet the needs of both women and men, strengthen accountability, and close gender gaps (Stotsky 2006, 2016; Elson

2006; World Bank 2023; IMF 2016; OECD 2023; ADB 2024).<sup>2</sup> When supported by sex-disaggregated data, GRB helps direct resources toward reducing inequality (UN Women 2023).<sup>3</sup> GRB principles can also be applied to taxation by examining how tax policy and administration impact women and men differently.

Even though there is growing recognition that taxation<sup>4</sup> and public spending<sup>5</sup> affect gender equality, systematic cross-country data and evidence showing how countries address this remain limited (Niesten and Hyland 2022). Taxation and public spending – two pillars of fiscal policy – must be analyzed together to understand their combined impact on gender equality (Grown and Mascagni 2024; Clements and Stotsky 2017). Examining them separately may overlook important interactions that shape gender outcomes. While global initiatives have started to fill this gap,<sup>6</sup> comparable data across income levels and regions are still missing (Gullo et al. 2021).

To help fill this gap, the WBL project collected new cross-country data on how gender is integrated into fiscal frameworks. On the revenue side, the data covers tax policy<sup>7</sup> and revenue administration. On the expenditure side, it focuses on PFM systems, including budget programs and processes (Figure 1).<sup>8</sup> Although limited to a targeted set of questions, the initiative shows the feasibility of collecting specific, observable, and comparable cross-country data on how fiscal policy addresses gender. The conceptual framework behind the data is grounded in existing and emerging empirical evidence and inputs from experts.

**Figure 1. Women, Business and the Law framework for assessing gender dimension in taxation and budgeting**



Note: This working paper draws on the WBL's established approach to assessing legal and supportive frameworks in fiscal policy, piloting indicators on taxation (81 economies) and public spending (50 economies) to establish a cross-country comparable baseline.

The pilot covers 81 economies for taxation and 50 economies for GRB, representing a subset of countries from the WBL database.<sup>9</sup> Economies were selected to ensure broad representation across regions and

<sup>2</sup> Public Expenditure and Financial Accountability – Gender Responsive Public Financial Management framework (PEFA GRPFM) is a diagnostic tool that helps governments assess how well their PFM systems integrate gender considerations.

<sup>3</sup> This working paper uses 'sex-disaggregated data' to refer to administrative records (e.g., taxpayer registration, filing forms), which typically record biological or legal sex rather than self-declared gender identity. The term 'gender' is used to discuss social roles, inequalities, and policy impacts.

<sup>4</sup> On taxation, the OECD (2022) reviewed gender dimensions in tax frameworks in 43 high-income economies; ATAF (2022) examined 16 African economies; and the Asian Development Bank (Niesten 2023) assessed 49 Asian-Pacific economies. These insights have been applied in practice, including in the analysis of Nepal and Zambia (Niesten, Starosta, and Stotsky).

<sup>5</sup> On public spending, the literature has largely concentrated on GRB as a stand-alone approach to expenditure allocation, emphasizing tagging, budget circulars, and monitoring of social spending (Elson 2006; Downes, Moretti & Nicol 2017; UN Women 2023; Chakraborty 2024; Alonso-Albarran et al. 2021), but with limited attention to how these measures interact with revenue mobilization.

<sup>6</sup> New initiatives are addressing this gap. UNDP's *Equanomics* (2025) is generating global evidence on the gendered impacts of taxation, while the International Centre for Tax and Development (ICTD) has launched a Community of Practice to connect experts working on gender and taxation (ICTD 2024).

<sup>7</sup> The taxation component focuses on direct taxes, as the incidence of indirect taxation is harder to measure given limited knowledge of intra-household distribution of resources (Casale 2012).

<sup>8</sup> The analysis targets specific issues affecting women based on evidence and consultations (i.e. filing, incentives), not the overall tax or budgeting system quality.

<sup>9</sup> The sample spans diverse regions and income groups: 29 economies for tax and 18 for GRB in Sub-Saharan Africa; 9 economies for tax and 7 for GRB in Latin America and the Caribbean; 13 economies for tax and 8 for GRB in OECD high-income; 9 economies for tax and 5 for GRB in

income levels, capturing diversity in fiscal capacity, institutional development, and approaches to gender integration. Selection prioritized countries with documented fiscal or gender policies, accessible legal and budget documents, and evidence of active taxation or GRB initiatives. This approach ensures that the pilot reflects different legal traditions and stages of fiscal reform, providing a representative and comparable baseline for future cross-country analysis of gender integration in taxation and public spending frameworks. The smaller sample size for GRB reflects the added complexity of compiling these indicators. Challenges include limited availability of budget documents, diverse and fragmented PFM documentation formats (often spread across multiple government entities and budget stages), language barriers, and the need to verify institutional practices (e.g., budget circulars, tagging/classifiers) across multiple sources and stages of the budget cycle.

## Insights from new data shed light on how income tax policy and administration treat women and men differently

The WBL collected data on how income tax laws and their administration differ for women and men across 81 economies, with implications for their economic opportunities. The analysis is guided by six core questions (Box 1), grouped into three key areas where gender intersects with fiscal outcomes: (i) filing rules, which determine how household income is taxed and influence women’s labor market participation and financial autonomy; (ii) tax measures that apply differently to women and men; and (iii) tax administration and fiscal reporting, which determine whether data, guidance, and compliance mechanisms support equitable treatment and transparency. Although income tax systems are often seen as gender-neutral, they can include built-in structural features that unintentionally reinforce inequality, especially affecting secondary earners, informal workers, and women facing multiple barriers for economic inclusion (Stotsky 1996; Grown and Valodia 2010; Joshi et al. 2024).

### **Box 1. Women, Business and the Law research questions on gender dimension in taxation**

#### *Personal income tax filing*

- 1. Does the income tax law establish individual filing for spouses or cohabiting couples?**
  - 1.1. If yes, can couples choose to file jointly?
- 2. Does the income tax law establish mandatory joint filing for spouses or cohabiting couples?**
  - 2.1. If yes, can couples choose to file separately?

#### *Income tax provisions that treat women and men differently*

- 3. Does the income tax law include provisions that treat women and men differently?**
  - 3.1. If yes, do these provisions apply to: (a) individual taxpayers (women/men); (b) women-owned businesses, (c) employers hiring or promoting employees of a particular gender (women/men)?
    - 3.1.a. If yes, do these provisions target women or men?

#### *Tax administration and fiscal reporting*

- 4. Do tax registration or filing forms include information on gender of a taxpayer?**
- 5. Is there administrative support to help taxpayers with paying or filing taxes?**
- 6. Does the Government publish reports on tax expenditures?**
  - 6.1. If yes, do these reports include gender impact assessments?

### **Personal income tax filing: Individual vis-à-vis joint filing**

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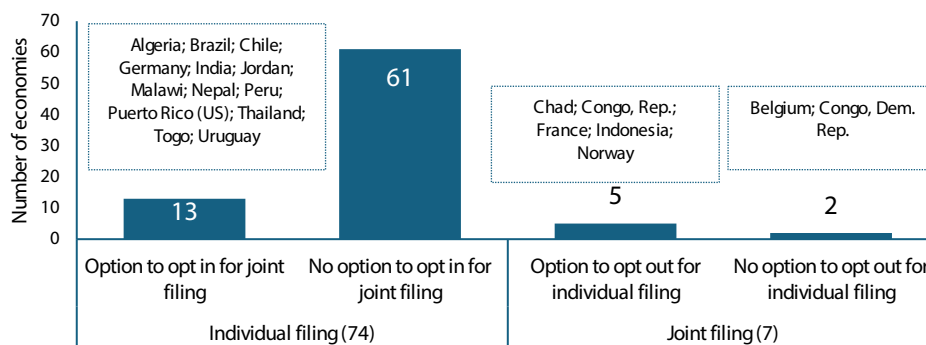
Europe and Central Asia; 9 economies for tax and 5 for GRB in East Asia and the Pacific; 6 economies for tax and 4 economies for GRB in Middle East and North Africa; and 6 economies for tax and 3 economies for GRB in South Asia—and income groups, ranging from low-income (14 for tax and 10 for GRB), lower-middle income (33 for tax and 19 for GRB), upper-middle income (17 for tax and 12 for GRB), to high-income economies (17 for tax and 9 for GRB). This balanced selection ensures coverage of different legal traditions, fiscal capacities, and development contexts, allowing for meaningful cross-country comparisons.

Filing rules—whether tax laws require individual or joint filing for spouses or cohabiting couples—are an important design feature of income tax systems, with implications for labor market participation and financial autonomy. Together with rate structures, deductions, and credits, filing rules shape women’s decisions to work, their financial autonomy, access to tax benefits, and bargaining power within households (Fabrizio et al. 2020; Bick and Fuchs-Schündeln 2018).

The WBL data from 81 economies show that 7 require joint filing, and in 2 of these couples do not have the option to opt out (Belgium, the Democratic Republic of Congo) (Figure 2). In other economies, such as Algeria, Brazil, Chad, and Norway, couples may choose between individual and joint filing, often opting for joint filing to reduce their overall tax liability. Empirical evidence suggests that individual taxation—where each spouse is taxed separately—tends to support higher labor force participation among secondary earners, typically women, by avoiding the “secondary earner penalty” embedded in joint filing systems (OECD 2022; Holter et al. 2023). However, outcomes depend on broader fiscal design, labor-market conditions, and complementary policies such as childcare, parental leave, and social protection.

While joint filing may be a practical choice for households, it often disadvantages secondary earners—typically women—by applying higher marginal rates to combined income than would apply under individual filing. This reduces the financial net returns from work and may discourage labor market participation (Coelho et al. 2022). Even in the 74 economies that allow or require individual filing, family-based tax allowances, such as dependent spouse allowances, often reflect traditional household roles (Kolovich & Newiak 2024). For instance, Morocco allows individual returns, but women must prove they are the primary breadwinner to claim dependents. In Japan, spousal deductions favor the primary earner—typically men—discouraging women’s full-time labor market participation (Potosky 2016). Shifting toward individual taxation and removing family-based provisions could enhance both equity and labor force participation. However, such reforms are most effective when paired with supportive measures—such as affordable childcare and flexible work arrangements (Coelho et al. 2022).

**Figure 2. Economies with joint or individual tax filing rules**



Note: WBL taxation data is collected for 81 economies.

***Income tax provisions that treat women and men differently: Scope and gaps***

Beyond filing status, WBL collected data on whether economies have income-tax provisions that treat women and men differently. Some tax systems include gender-specific provisions intended to influence behavior or address inequalities. However, international experience suggests that such provisions can be distortionary and may not always lead to better economic outcomes for women. The World Bank’s *Public Finance Review: Guidance Note on Gender and Fiscal Policy* (2025) emphasizes that income tax codes should avoid discriminating against women and cautions that structural barriers to gender equality are often more

effectively addressed through broader legal and regulatory reforms than through the tax policy alone (Komatsu, et al. 2025).

According to the WBL taxation data, 22 out of 81 economies include income tax provisions that differentiate between women and men (Table I). These measures fall into three main categories depending on the intended purpose or channel of the provision:

- *Individual taxpayers*: preferential tax-free thresholds or tax rates, deductions/allowances, or exemptions that vary by gender (e.g. dependent spouse allowance based on gender);
- *Employers*: incentives, such as additional tax breaks for expenses, tax credits (e.g. for hiring women), exemptions or reduction of corporate income tax rates, or allowances for gender-inclusive workplace facilities;
- *Women-owned businesses*: preferential turnover thresholds, tax holidays/exemptions, reduced tax rates, and allowances/deductions for female entrepreneurship programs.

Several economies feature more than one tax provision that treat men and women differently. While most provisions aim to benefit women, a subset—primarily in Sub-Saharan Africa—favor men, often through head-of-household or dependent-spouse rules. In some cases, such as Indonesia, tax provisions indirectly encourage women’s formal labor force participation, even though legal entitlements are granted to husbands.<sup>10</sup> Without careful design and evaluation, these measures risk reinforcing traditional gender roles and may fall short of their intended goals for equity and inclusion.

**Table I. Income tax measures that differ for women and men: Who they target and how**

| Channel of provision                       | Target beneficiary                              | Economy      | Tax measure  |
|--|---|--------------|--|
| <b>Individual taxpayers</b>                | Women (10 economies)<br><br>[selected examples] | Bangladesh   | Higher tax-free threshold for <i>female</i> individual taxpayers [Finance Act 2024, Schedule 2]  |
|  |   | Botswana     | Alimony/maintenance received by a <i>woman</i> from husband/ex-husband is exempt [Income Tax Act, Second Schedule, Part II (xvii)]   |
|  |   | Korea, Rep.  | Additional deduction explicitly for <i>female</i> taxpayers [Income Tax Act, Art. 51(3)]   |
|  |   | Nepal        | 10% tax rebate for <i>women</i> whose income is only remuneration [Income Tax Act, Sch. I, Sec. 11]  |
|  |   | Uzbekistan   | Partial income-tax exemption for single <i>mothers</i> with ≥2 children [Tax Code, Art. 380(4)]  |
|  | Men (7 economies)<br><br>[selected examples]    | Burkina Faso | Family-dependents tax reduction defaults to husband; employed wives taxed separately and only claim dependents if not used by husband [CGI, Art. 113]  |
|  |   | Congo, Rep.  | Family dependents rules + Article 93 bis: women (single/divorced/widowed) must show court custody to claim; default framework advantages men as head for dependents [CGI Art. 93, 93 bis]          |
|  |   | Morocco      | Reduction for family dependents includes his spouse by default; female taxpayer can claim only if husband/children are legally dependent on her—creates male-default advantage [CGI Art. 74]       |
|  |   | Togo         | If spouses don’t file the joint declaration by the deadline, dependents are attributed to the husband by default for payroll tax reductions [CGI Arts. 5, 72]                                      |
|  |   | Tunisia      | Head-of-family deductions (general + per child) attach primarily to husband; wife can be head only in specified cases (no husband income / custody from prior marriage) [IRPP/IS Code Arts. 5, 40] |
| <b>Employers hiring or promoting women</b> | Women (6 economies)                             | Angola       | Enhanced deductibility for job creation: deduction for new hires, +60% if the position is filled by a woman [Tax Benefits Code, Law 8/22, Arts. 17–19]   |
|  |   | Colombia     | “Purple Incentive” offers up to 200% deduction of wages & social security when hiring women victims of gender-based violence [Ley 1257/2008; Decreto 2733/2012]                                    |

<sup>10</sup> In Indonesia, household-related tax deductions and allowances—such as for dependents and spouses—are formally attributed to the husband under the joint filing default, reflecting his role as the “head of family” for tax purposes. However, administrative guidance from the Directorate General of Taxes allows married women with independent income to register separately and claim deductions individually using their own Taxpayer Identification Number (NPWP). See: Directorate General of Taxes, [Calculation of Tax for Married Women](#), Pajak.go.id.

|                               |                     |            |   |
|-------------------------------|---------------------|------------|---|
|                               | [selected examples] | Nepal      | Rate reduction add-on: special industries get extra 10% tax exemption where workforce includes $\geq 33\%$ women [Income Tax Act, Sec. 11(3)]                                   |
|                               | Men (-)             | -          | -   |
| <b>Women-owned businesses</b> | Women (3 economies) | Bangladesh | Higher SME exemption threshold: turnover exemption up to BDT 7 million for women-owned SMEs (vs. BDT 5m general) [since Finance Act 2021]                                       |
|                               |                     | Nepal      | Micro-enterprise tax holiday: full income-tax exemption 7 years, +3 additional years if the micro-enterprise is operated by a woman (Income Tax Act, Sec. 11).                  |
|                               |                     | Pakistan   | 25% tax reduction on business income for “woman enterprises” (women-owned startups established on/after 1 July 2021) (Income Tax Ordinance, Second Schedule, Part III, cl. 19). |
|                               | Men (-)             | -          | -   |

Note: WBL tax data are collected for 81 economies. Other economies beyond this sample (including Malaysia’s tax incentive for women returning to the workforce) may also have gender-specific tax measures. These measures are not reflected in this table.

PIT = Personal Income Tax; SME = small and medium enterprise.

Examples of women-targeted tax measures include a 25 percent corporate income tax reduction for women-owned start-ups in Pakistan, and deductions for working mothers and caregivers in Singapore. Several economies — Angola, Viet Nam, Ecuador, Colombia, and the Republic of Korea — offer additional tax deductions to employers hiring women. Evidence from Colombia’s “First Job Act” (Ley del Primer Empleo) shows that targeted hiring credits can increase formal employment, particularly among women and young workers (Lee 2023). Bangladesh provides higher SME thresholds for women-owned businesses, while Nepal grants a 10 percent personal income tax exemption for women earning solely from employment, along with tax holidays for women-owned micro-enterprises.

In contrast, some economies—such as Burkina Faso, the Democratic Republic of Congo, the Republic of Congo, Morocco, Togo, Tunisia, and Indonesia—maintain family-based tax provisions like dependent spouse or head-of-household rules that tend to favor primary earners, often men. These provisions can shift tax advantages toward the primary income earner and may increase the relative tax burden on secondary earners, typically women. In Cambodia, a tax deduction for a non-working spouse is only available for the “housewife”, reinforcing traditional gender roles.

Even when intended to support gender equity, many gender-specific tax provisions have limited reach, primarily benefiting formal sector workers while leaving out women in informal or low-income jobs. Some also reinforce traditional gender roles by framing women mainly as dependents or caregivers, rather than equal economic contributors.

Confirming the incidence and distributional effects of tax provisions that treat women and men differently requires quantitative tax–benefit incidence analysis to determine who ultimately bears the burden or benefits from these measures (Lustig 2018; Greenspun 2019). However, few economies conduct such evaluations (e.g., Berg et al., 2024). Box 2 highlights the limited and mixed international evidence on the effectiveness of these measures, underscoring the need for careful design, evaluation, and alignment with broader gender equality goals.

**Box 2. What do we know about gender-specific tax provisions and their economic impact?**

The evidence on the actual costs and benefits of gender-specific tax provisions is limited. The existing literature is fragmented—largely descriptive and country-specific—with few systematic cross-country evaluations. In Japan, for example, spousal deductions have created persistent “earning walls,” discouraging married women from working beyond income thresholds (Kondo 2023). OECD reviews similarly find that family-based taxation and spousal deductions tend to reduce women’s labor force participation, while evaluations of women-targeted tax incentives—such as hiring credits or SME reliefs—are scarce and show mixed results (OECD 2016). The Republic of Korea’s employer tax credits for rehiring women after career breaks illustrate this challenge: despite good intentions, rigorous evaluations show inconsistent and modest impacts. Morocco’s family-based rules further highlight how dependent-spouse provisions systematically favor male filers, with broader implications for income distribution (Tax Justice Network 2011).

To improve equity and effectiveness, governments can strengthen monitoring through sex-disaggregated data, apply incidence and distributional analysis to assess fiscal impacts, ensure caregiving-related tax provisions apply equally to men and women, and link employer incentives to clear, verifiable standards for inclusive hiring and retention. These steps help ensure that gender-responsive tax policies are not only purpose-driven, but also equitable, evidence-based, and capable of delivering impactful results.

### Tax administration and fiscal reporting

This section examines how tax administrations collect and report sex-disaggregated information and whether governments publish fiscal information—such as tax-expenditure statements—with gender analysis. These indicators correspond to the third set of WBL questions, assessing whether tax registration and filing include gender information, whether taxpayer support services are in place, and whether fiscal reports disclose gender impacts.

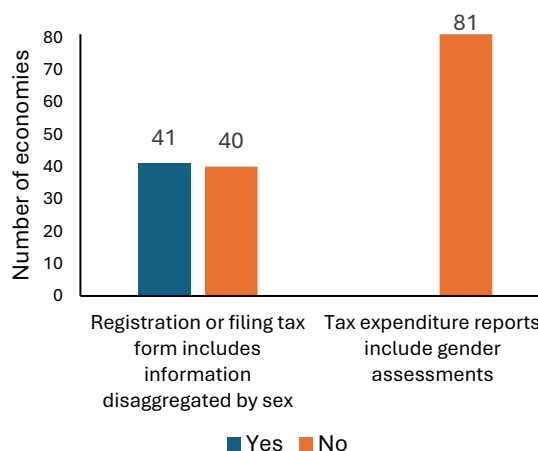
As Figure 3 illustrates, the collection and reporting of sex-disaggregated data and analysis of distributional impact of tax expenditures remain inconsistent and fragmented across economies. These gaps can limit transparency on how tax policies affect different groups and reduce the ability of tax systems to deliver fair and inclusive outcomes among taxpayers.

**Figure 3. Gender data and assessments in tax expenditure reports**

- a. **Togo collects sex-disaggregated data via its taxpayer registration form (*formulaire de demande d'immatriculation des particuliers*), making it possible to analyze tax information by gender**

The image shows a form titled 'FORMULAIRE DE DEMANDE D'IMMATRICULATION DES PARTICULIERS' from the OTR (Office togolais des Recettes Fiscales). It includes sections for 'PERSONNELLES' (Name, Date of Birth, Nationality, Gender, Marital Status, etc.) and 'PROFESSIONNELLES' (Employment status, etc.).

- b. **None of the 81 economies reviewed include gender impact assessments in tax expenditure reports**



Note: WBL tax data is collected for 81 economies. Tax expenditure reports are official documents that estimate the cost of tax incentives.

### Sex-disaggregated data: the missing foundation

Sex-disaggregated data and inclusive tax administration are key to ensuring fair taxation, enabling policy makers to understand who benefits from fiscal measures and who bears the costs. Yet only 41 of the 81 economies collect such gender data during taxpayer registration or filing. Without this information, policy makers lack the evidence needed to assess gender tax impacts, track compliance trends, and evaluate policy effectiveness (OECD 2022; Mascagni et al. 2025).

Closing this evidence gap requires practical steps, such as introducing minimum data standards (e.g., mandatory gender fields in registration and filing) and integrating gender variables into core tax databases. Experience from Colombia shows that strengthening data infrastructure is complex and resource-

intensive, requiring institutional commitment, coordination across agencies, and robust systems to support implementation (Gamboa et al. 2024).

#### *Administrative support*

Administrative practices also matter for equitable tax compliance and participation in the formal economy. While 77 of 81 the economies offer general taxpayer services—such as helplines, FAQs, e-filing portals, and step-by-step guidelines—these are typically designed as a one-size-fits-all solution, without assessing whether different groups of taxpayers face distinct barriers in access or use. Although the evidence on gender differences in service uptake is limited, tailored taxpayer services may be needed to address challenges, such as lower digital access, limited financial literacy, or legal constraints affecting women’s ability to register or file taxes (Shaukat et al. 2023; Baer et al. 2023).

To make tax administration more inclusive, governments can publish sex-disaggregated data on compliance and service use and tailor taxpayer services to better reach underrepresented groups. This could include, for example, mobile outreach, extended service hours, simplified regimes for small taxpayers, or targeted guidance. For example, the Federal Board of Revenue (Pakistan) provides a dedicated tax support helpline for women taxpayers that offers tailored guidance on tax matters and assists with queries and the tax filing process. Indonesia provides women-specific guidance, including instructions for *married women* to obtain a taxpayer ID. While this supports women’s independent tax registration—an important step toward financial autonomy—it also reflects persistent family-based tax rules that treat husbands as the default filer.

Evidence from selected country contexts suggests that generic administrative practices can unintentionally deepen inequities when combined with structural barriers such as limited digital access, time constraints due to caregiving responsibilities, or lack of official documentation (Komatsu and Touqeer 2023; ILO 2023).

#### *The gender gap in tax expenditure analysis*

Tax expenditures—revenue foregone through exemptions, credits, or deductions—are rarely assessed for gender impact. Fifty-one of the 81 economies publish tax expenditure reports, yet none include gender analysis. Pakistan is the only country to reference the fiscal cost of a gender-targeted measure—a 25% corporate tax reduction for women-owned start-ups. However, the absence of supporting sex-disaggregated data or distributional analysis underscores the broader gap in gender-informed tax reporting.

The absence of gender analysis in tax expenditure reporting presents a significant oversight. Tax credits, deductions, and exemptions are often disproportionately claimed by higher-income, formally employed individuals—groups where men are overrepresented (Berg et al. 2024; Gunnarsson et al. 2017; Kolovich ed. 2018). Without gender analysis, governments risk reinforcing income and participation gaps (Abramovsky and Selwaness 2023). Embedding ex-ante and ex-post GIAs, tagging beneficiaries by sex, and publishing distributional results disaggregated by gender and income would improve accountability, transparency, and policy effectiveness (Heady and Mansour 2019).

Tax and public spending are two sides of the fiscal coin: tax systems determine who contributes, while public spending decisions shape who benefits. Without a gender lens, both can unintentionally reinforce inequality rather than reduce it (Grown and Mascagni 2024). This underscores the need to examine not only the design and administration of tax systems, but also the legal and institutional frameworks that govern budgeting and public expenditure.

## New data fill the knowledge gap on how budget frameworks, processes, and programs shape women’s economic opportunities

To better understand how legal and institutional frameworks influence women’s economic opportunities, the WBL collected data on GRB laws, policies, and practices in 50 economies worldwide. As outlined in Box 3, the GRB indicators cover four core areas—legal and policy frameworks, use of sex-disaggregated data, GIAs, and budget allocations. Together, these areas capture how gender is embedded throughout the budget cycle, from planning to evaluation, and provide a foundation for cross-country comparison.

The results reveal wide variation in the presence of laws and policies governing GRB, the use and publication of sex-disaggregated data, requirements for and publication of GIAs, and the presence of explicit, trackable budget allocations for women, girls, or gender equality at large. The data do not measure full integration of GRB across the entire budget cycle (i.e. systemic integration in planning, approval, execution, and monitoring). Instead, they capture whether specific elements—such as laws, guidelines, and routine budget documents—include gender features (Stotsky 2025; Polzer, Nolte & Seiwald 2023).

### Box 3. Women, Business and the Law research questions on gender-responsive budgeting (GRB)

#### 1. Frameworks

- 1.1. Does the law establish GRB?
- 1.2. Are there government policies establishing GRB:
  - a. general policies (action plans, strategies, development plans)?
  - b. budget documents (statement, circular, guideline, instruction) on integrating gender into budgeting?

#### 2. Sex-disaggregated data

- 2.1. Does the law establish the use of sex-disaggregated data in the budget process?
- 2.2. Does the government publish sex-disaggregated data on beneficiaries of budget programs?

#### 3. Gender impact assessments (GIAs)

- 3.1. Does the law establish [ex-post] gender impact assessments of budget programs?
- 3.2. Does the government publish [ex-ante/ex-post] gender impact assessments of budget programs?

#### 4. Budgetary allocations for women

- 4.1. Are there budgetary allocations explicitly targeting women, girls, or gender?

Note: WBL did not collect data on ex-ante GIAs due to limited cross-country availability and comparability of such mechanisms.

### Making budgets work for women: Legal and policy frameworks

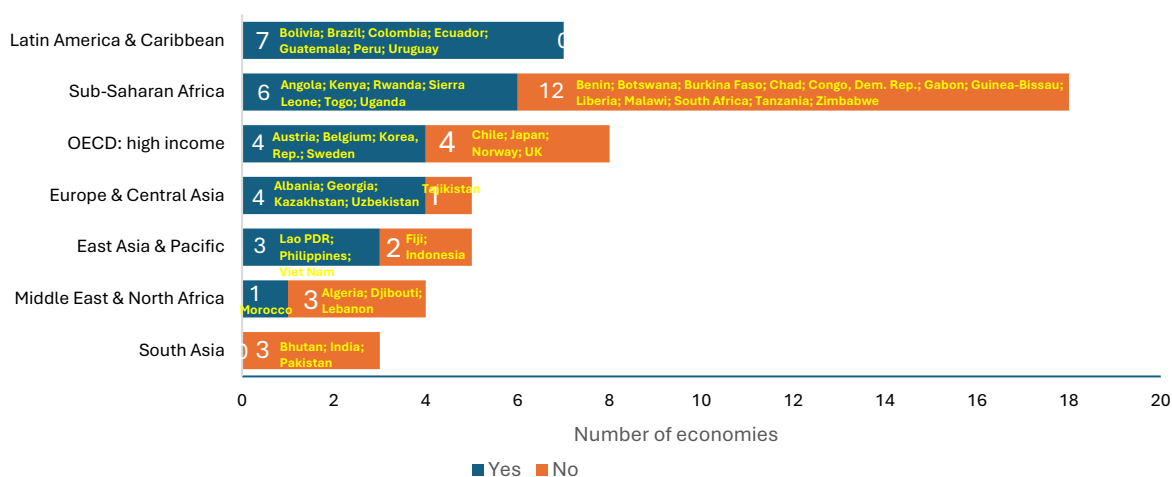
Legal and regulatory frameworks play a critical role in embedding GRB into PFM systems.<sup>11</sup> They help ensure continuity even amid political or economic changes, whereas policy-based approaches are more vulnerable to reversal (Alonso-Albarran et al. 2021; Chakraborty 2024; OECD 2023). Twenty-five of 50 examined economies have legal provisions establishing GRB (Figure 4). Most of these integrate gender into various stages of the budget cycle—planning, approval, execution, and monitoring. In Austria and Kenya, for example, GRB is enshrined in their constitutions. Rwanda includes GRB in its Organic PFM Law. Albania embeds GRB in the Law on Gender Equality.

Among the 25 economies without GRB laws, 16 rely on secondary instruments, including policies, strategies, or guidelines. While these instruments can serve as entry points, they lack the permanence and authority of legal frameworks. Often, such initiatives take the form of one-off exercises, pilots, or guidance

<sup>11</sup> While the WBL methodology focuses on legal and regulatory anchors for GRB, strong practices also emerge from systems that rely on administrative or policy instruments. In several Anglo-Saxon PFM traditions, implementation is driven by executive instruments such as budget circulars, cabinet rules, or spending-review guidance rather than legislation. Economies such as Ireland and Australia—though not in the WBL dataset—demonstrate how gender analysis can be embedded across the budget cycle through executive instruments, without statutory mandates.

documents with limited influence on budget allocations and inconsistent methodologies. For example, Fiji introduced a *GRB Manual* in 2024 and integrated gender into its *National Development Plan*. Indonesia requires ministries to submit gender budget statements under its *National Medium-Term Development Plan 2020–24*. Morocco integrates GRB into its annual Finance Law, supported by a national Center of Excellence for GRB.

**Figure 4. Laws establishing gender-responsive budgeting, by region**



Note: WBL GRB data is collected for 50 economies. Figure 4 reports whether national legislation includes a legal basis for GRB. It reflects the presence of relevant laws or provisions, not the full institutionalization or implementation of GRB.

By contrast, diagnostic tools such as the PEFA Gender-Responsive Public Financial Management (GRPFM) framework serve a different purpose: they assess how well existing PFM systems incorporate gender, rather than functioning as GRB mechanisms themselves. Recent applications include Bhutan’s national self-assessment (PEFA 2023a) and the municipality of La Paz, Bolivia (PEFA 2023b). Similarly, the OECD’s review of *Gender Budgeting in Brazil* (2024) provides analytical insights and recommendations but does not establish a GRB mechanism (OECD 2024). While these diverse approaches reflect growing global interest in gender-responsive fiscal policy, they vary in scope, depth, and level of institutionalization.

Subnational governments play a key role in implementing GRB, aligning spending decisions with gender equality goals and tailoring interventions to local needs (Vito, Klun & Iztok 2025). Austria requires *Länder* (federal states) and municipalities (local governments) to apply gender analysis in program-based budgeting, with Vienna reporting annually since 2005. Bolivia mandates municipalities to use gender classifiers in municipal budgets to align local spending with national GRB policy. Norway promotes GRB through policy guidance, and the city of Oslo applies it directly in the city level budget. In La Paz, the municipality applied PEFA’s GRPFM diagnostic to assess local PFM from a gender perspective and identify capacity needs for future integration of gender objectives. While this represents an important diagnostic step, the extent of follow-up and institutionalization of findings has not yet been independently evaluated—an area worth further exploration. Aligning national GRB obligations with locally developed tools and practices strengthens implementation and improves transparency and accountability (OECD 2023).

**Building blocks of GRB: From data collection to policy evaluation**

Tagging systems and sex-disaggregated data form the analytical backbone for GRB. They help make gender-related spending visible—showing who benefits from public funds—and turn that visibility into actionable insight when connected to performance evaluation and policy feedback.

*Visibility tools for tracking gender in budgets: Tagging systems and classifiers*

Tagging systems and classifiers can make gender-related budget allocations visible and trackable across the budget cycle.<sup>12</sup> When based on clear methodologies and applied consistently across ministries or agencies, they help governments identify, quantify, and report spending toward gender equality objectives. Effective tagging also improves accountability by linking budget allocations to performance indicators and outcomes. In practice, however, gender tagging is often treated as an administrative formality. Programs may be labeled as gender-related but fail to influence funding decisions or adjust allocations when results fall short. The impact of tagging depends on its integration into results-based budgeting and the presence of feedback loops that connect fiscal data to gender policy evaluation (ADB 2024; World Bank 2023; Stotsky 2020).

Latin America has led the way in developing advanced gender tagging practices. Ecuador, Guatemala, and Bolivia have integrated gender budget classifiers into their financial management systems. In Guatemala, the Ministry of Finance requires quarterly reporting by gender, ethnicity, age, and location (SEPREM 2024), although data remain non-public, limiting external accountability and transparency and accountability. Nepal's scoring approach—categorizing programs as 20%, 50%, or 100% gender-relevant—has improved visibility but faces methodological challenges, as it often broadly classifies expenditures without assessing their actual impact (GRPFM 2024). Morocco links gender tagging directly to its Finance Law, while Indonesia has integrated gender tagging in PFM software, enabling gender-related expenditures to be identified within the national budget system. However, inconsistent implementation across ministries has limited its overall effectiveness (Stotsky and Anggraeni 2022).

#### *Sex-disaggregated data: A foundation for evidence-based budgeting*

Sex-disaggregated data are essential for understanding how budget decisions affect women and men differently. They support credible GIAs, inform budget planning, and enable evaluations of whether spending helps close gender gaps (Alonso-Albarran et al., 2021). Two principal sources of sex-disaggregated data are relevant for fiscal analysis:

- Administrative data, generated through service delivery (e.g. education, health, or social protection) and financial management systems, which link beneficiaries to budget allocations; and
- Statistical data, collected through household or labor force surveys, which capture broader gender outcomes such as income, employment, or access to infrastructure.

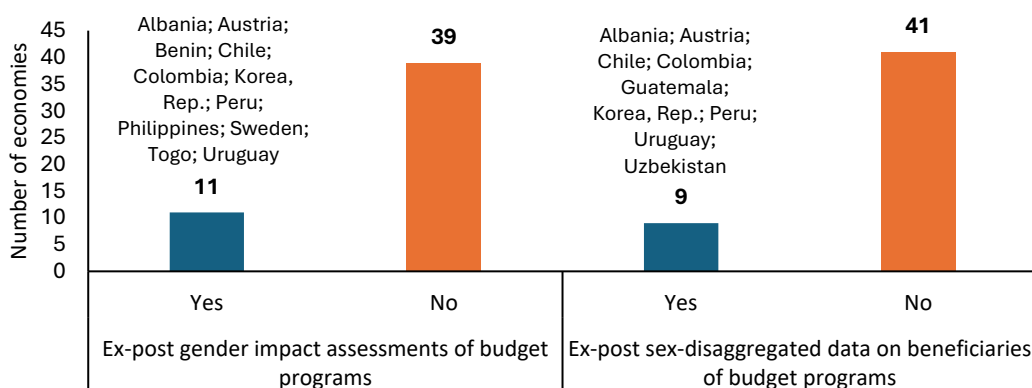
When combined with fiscal data, these sources help estimate the impact of public investments—such as care services or infrastructure—on women's unpaid care responsibilities and economic participation (Charmes et al. 2025; Charmes 2021).

Only 6 of 50 economies legally require the use of sex-disaggregated data in budgeting (Figure 5). Some economies, including Chile, Guatemala, and the Republic of Korea, go a step further by publishing detailed *ex-post* administrative beneficiary data at the program level, enhancing transparency and enabling better evaluation of whether budget allocations are achieving their intended social and economic impacts.

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<sup>12</sup> Tagging helps governments identify gender-relevant expenditures and track their execution through budget IT systems. Its purpose is to make allocations toward gender equality visible—not to quantify total spending. When supported by clear definition, reporting, and quality controls, tagging strengthens monitoring and accountability (Alonso-Albarran et al. 2021).

**Figure 5. Few economies systematically evaluate the gendered impacts of budget allocations post-implementation, and most lack the necessary data to assess who benefits**



Note: WBL GRB data is collected for 50 economies.

Many economies among those examined still lack systematic collection of sex-disaggregated data, creating blind spots in assessing how budget decisions affect women and men. Without robust data, governments cannot evaluate whether public spending helps reduce gender disparities. In contrast, economies like the Republic of Korea and Chile strengthen transparency and accountability by publishing detailed beneficiary-level data disaggregated by sex. These practices provide a stronger foundation for evidence-based policy making and promote more equitable fiscal outcomes.

### **Gender-impact assessments (GIAs): Evaluating who benefits and how**

GIAs assess how budget measures affect women and men differently and whether allocations help close gender gaps—recognizing that equitable outcomes may require different or greater investments for women (e.g., reproductive and maternal health) (Elson 2003; Alonso-Albarran et al. 2021). Among 50 economies reviewed, only 13 conduct GIAs—either ex-ante, ex-post, or both. Five economies legally mandate ex-post GIAs and have published results in the past three years: Austria, Colombia, The Republic of Korea, Philippines, and Sweden.

For instance, in the Philippines, the *Magna Carta of Women* requires all government agencies to submit annual Gender and Development (GAD) Accomplishment Reports audited by the Commission on Audit. Sweden’s *Equality Policy Bill* mandates gender reviews of reforms and spending, with results reported to Parliament. All five economies also conduct ex-ante GIAs to assess potential gender impacts before implementation (Polzer, Nolte & Seiwald 2023). In addition, eight other economies publish GIAs without a legal obligation, demonstrating voluntary commitment to GRB. Albania, Benin, Chile, and Togo conduct both ex-ante and ex-post assessments; Angola and Rwanda conduct only ex-ante; while Peru and Uruguay focus solely on ex-post evaluations.

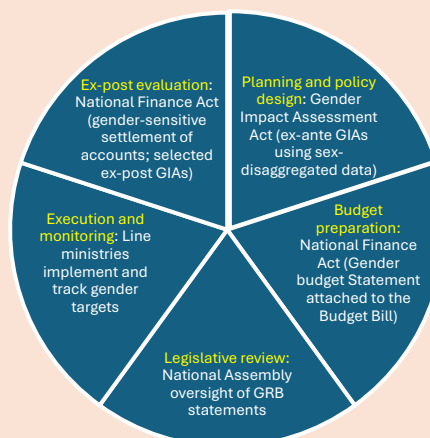
#### Box 4. Embedding gender in every stage of the budget process in the Republic of Korea

The Republic of Korea has one of the most comprehensive legal frameworks for gender-responsive budgeting (GRB). The *National Finance Act* (2006, amended 2010) requires submission of both a Gender Budget Statement and a gender-sensitive settlement of accounts to Parliament. These requirements extend to line ministries and local governments through the *Gender Impact Assessment Act* (2008) and the *Local Finance Act*, ensuring gender integration across all government levels.

This framework enables a full budget cycle approach covering ex-ante assessment, budget formulation, legislative review, execution, and ex-post evaluation. Ministries must analyze gender impacts of proposed programs, report annually on outcomes, and revise targets where gaps are identified. In 2024, the Republic of Korea’s legislature reviewed 138 gender-responsive projects worth KRW 17.6 trillion, including revisions to entrepreneurship programs to boost women’s participation.

Source: *Women, Business and the Law*.

By mandating gender analysis in planning, requiring GRB statements with the Budget Bill, and enforcing outcome evaluations, the Republic of Korea offers one of the most institutionalized GRB models globally (OECD 2023; PEFA GRPFM 2020).







The Republic of Korea stands out for its comprehensive legal framework on GRB, which integrates gender across all stages of the budget cycle (Box 4). Its institutional architecture is among the most advanced globally, embedding gender requirements across ministries and spending programs. Austria and Colombia also offer strong examples conducting ex-ante GIAs to evaluate potential gender effects before implementation. While this analysis focuses on legal and institutional frameworks rather than implementation outcomes, experiences across economies suggest that translating these frameworks into tangible budgetary or sectoral results remains a broader challenge. Strengthening the link between policy design and execution is key to realizing the full potential of GRB.

#### Budgetary allocations for women and girls

Budget allocations for gender equality reflect governments’ fiscal commitments to advancing equal opportunities and outcomes. A review of 50 economies found that 42 include explicit budget allocations for programs targeting women, girls, or broader gender objectives.<sup>13</sup> These allocations signal political will and commitment by governments to address disparities through fiscal policy. Funded programs vary widely—from initiatives supporting women’s education, entrepreneurship, and employment to those focused on safety, health, and overall well-being. Table 2 highlights examples of governments that go further by aligning gender-targeted allocations with national gender strategies or statutory legal frameworks, indicating stronger institutional commitment and policy direction.

**Table 2. Integration of gender-targeted budget allocations into national priorities**

<sup>13</sup> Explicit budget allocations for gender equality were identified through a structured review of national budget documents available since 2020. The review focused on programs or budget lines that directly referenced women, girls, or gender equality, based on publicly available information. The review did not rely on full expenditure tagging or performance budgeting, which vary widely and require more granular program-level data.

| Economy   | Gender priority according to national strategy/plan   | Examples of budget allocation to support national gender priorities  |
|---|---|--|
| <b>Albania</b><br>     | <i>National Strategy for Gender Equality 2021–2030</i> (aligned with EU acquis) and <i>Medium-Term Budget Program 2024–2026</i> integrate gender objectives; the 2024 State Budget dedicates ~9.3% of public expenditure to gender-based public policies.   | <ul style="list-style-type: none"> <li>• Women farmers’ training;</li> <li>• Breast &amp; cervical cancer screening;</li> <li>• Legal aid for women and girls;</li> <li>• Employment incentives targeting women</li> </ul>   |
| <b>Kenya</b><br>       | <i>Constitution of Kenya (2010)</i> , <i>Vision 2030</i> , and <i>National Policy on Gender and Development (2019)</i> set the gender equality framework.   | <ul style="list-style-type: none"> <li>• Women Enterprise Fund;</li> <li>• Gender-Based Violence (GBV) prevention &amp; response;</li> <li>• Women empowerment programs;</li> <li>• Infrastructure for women’s prisons</li> </ul>  |
| <b>Korea, Rep.</b><br> | <i>Framework Act on Gender Equality (2015)</i> and <i>3rd Basic Plan for Gender Equality (2023–2027)</i> guide budget allocations; <i>National Finance Act</i> and <i>Gender Impact Assessment Act</i> embed GRB.   | <ul style="list-style-type: none"> <li>• Women’s business promotion;</li> <li>• Invention promotion;</li> <li>• Women’s economic activity support, career interruption support centers;</li> <li>• Victim protection programs</li> </ul>   |
| <b>Morocco</b><br>     | <i>Plan pour l’Égalité 2023-2026</i> under the theme “ <i>Leadership, Prosperity, and Values</i> ”; <i>New Development Model (2035)</i> and the <i>UN Women Strategic Note 2023-2027</i> . These include pillars focused on <i>Empowerment &amp; Leadership, Protection &amp; Prosperity, Rights &amp; Values</i> , and emphasize women’s economic inclusion, governance, and rights. | <ul style="list-style-type: none"> <li>• Women’s rights;</li> <li>• Economic empowerment;</li> <li>• Protection from violence;</li> <li>• Infrastructure tailored to women (e.g., listening centres, violence prevention), and sporting / cultural initiatives for women.</li> </ul> |

Note: WBL GRB data is collected for 50 economies. The listed economies are illustrative and not exhaustive; similar allocations exist in other economies.

Tracking budget allocations directed toward women, girls, and gender equality is essential to understanding whether governments make explicit fiscal commitments to close gender gaps. However, broader spending—such as investments in education, health, or infrastructure—can also advance gender equality without earmarked funds for women or girls. For example, well-funded public schooling may improve outcomes for girls more effectively than narrowly targeted programs (Evans and Yuan 2019).

GRB should therefore assess both targeted initiatives and the extent to which overall public spending contributes to gender equality. A performance-oriented approach—evaluating whether objectives are clearly defined, implemented, and achieved—aligns with modern PFM practices and provides a more meaningful measure of fiscal impact (Stotsky 2025).

While many economies include gender-targeted budget allocations, their scale and adequacy vary widely. Their effectiveness ultimately depends on alignment with national development strategies and legal frameworks. When allocations for areas such as entrepreneurship, employment, or protection from gender-based violence are embedded in these frameworks, they are more likely to be sustained, monitored, and translated into lasting impact (Elson 2017; OECD 2025).

### Key limitations to effective gender mainstreaming within fiscal systems

The new WBL data show both progress and persistent gaps in integrating gender into fiscal systems. While some economies are making strides in data reporting and institutional coordination, systemic barriers continue to limit full integration. Insights from the WBL data and existing empirical evidence point to five recurring, cross-cutting challenges that span both taxation and public spending systems. These gaps reveal areas where evidence-based reforms and targeted capacity-building can strengthen gender-responsive fiscal governance. This working paper outlined common patterns observed across economies offering a

foundation for peer learning and helping policy makers identify reform opportunities and chart a path toward gender-equitable public finance.

- **Persistent sex-disaggregated data gaps.** The lack of sex-disaggregated data and its systematic use remains a major barrier to gender-responsive fiscal policy. In taxation, it obscures how tax burdens, compliance, and enforcement affect women and men differently. In public spending, the absence of beneficiary-level data limits the ability to assess whether programs deliver equitable outcomes. Nonetheless, more governments begin to publish gender indicators in fiscal documents—an encouraging step toward transparency that can be expanded through standardized reporting. However, without embedding sex-disaggregated reporting into core systems—registration, filing, compliance, and budget execution—both taxation and public spending policies risk remaining gender-blind (Alonso-Albarran et al. 2021; Vito, Klun & Iztok 2025).
- **Weak and inconsistent application of GIAs.** GIAs are a valuable tool to strengthen transparency and accountability in fiscal policy, yet they remain underused (PEFA 2020). Tax expenditures, deductions, and credits, often have significant distributional impacts but rarely undergo gender analysis. Tax-benefit incidence analysis is a key method to evaluate how fiscal measures affect women and men differently. Microsimulation and household data show such analysis is feasible (e.g., Lustig ed. 2018; Greenspun 2019). In budgeting, GIAs are often fragmented, superficial, or inconsistently applied across ministries and sectors. Limited availability and use of sex-disaggregated data further constrain efforts to understand who benefits from or bears the burden of fiscal policies. Addressing these weaknesses requires standardized methodologies, stronger institutional mandates, and the integration of GIAs and incidence analyses into fiscal reporting.
- **Limited recognition of care work in fiscal policy.** Unpaid care—primarily carried out by women—remains largely invisible in fiscal policy. Tax and spending systems rarely account for its economic and time costs, limiting the ability of policy makers to design measures that support women’s labor participation. Budget programs often lump “care,” “children,” or “elderly” into broad undefined categories, weakening accountability. VBL data show limited financial or tax support for childcare (Sakhonchik, Elefante, and Niesten 2023). Gender-disaggregated time-use data are essential for valuing care work and linking it to targeted fiscal measures.

While tax systems focus on efficient revenue collection, care-related needs are best addressed through public spending (Brookings Institution 2025). Investments in care services and infrastructure (such as water, sanitation, electricity, and transport) can reduce unpaid workloads and boost women’s economic participation (World Bank Group Gender Strategy 2024-2030). Treating these investments as both social and economic priorities—given their medium- and long-term productivity and equality returns—strengthens their role in fiscal planning and performance frameworks (Komatsu et al 2025; Alonso-Albarran et al. 2021).

- **Gender-differentiated tax provisions and public spending programs: opportunities and risks.** Some governments have introduced gender-differentiated tax provisions in their laws to support women (and, in some cases, men) but these measures are often poorly designed, rarely evaluated, and yield mixed results (Pecho et al. 2024). Documenting how these provisions operate helps re-design fiscal measures to be more gender-neutral, efficient, and equitable. In taxation, incentives tied to formal employment frequently exclude women in the informal sector. In public spending, narrowly targeted programs risk reinforcing gender stereotypes (ILO 2018; Elson 2006; Lahey 2018).

Economies such as Japan and the Republic of Korea have implemented fiscal measures to support women’s employment, such as childcare subsidies and spousal deductions. However, most studies focus on individual instruments rather than broader gender budgeting frameworks, and causal

evidence remains limited (Kitao and Mikoshiba 2024; Kim et al. 2022). Long-term impact depends on complimentary structural reforms in childcare, labor markets, and anti-discrimination policies (OECD 2023). These measures are most effective when embedded in a broader ecosystem of supportive policies, backed by systematic tax-benefit incidence analysis, ex-post evaluations, cost-benefit analysis, and disaggregated reporting (Birchall & Fontana 2015; O’Hagan & Klatzer 2018; Kolovich & Newiak 2024; Kronfol et al. 2020).

- **Limited fiscal transparency and accessibility.** Fiscal processes—across both tax and public spending—remain opaque, highly specialized, and complex for non-experts to interpret. Governments tend to focus more on the size of allocations than on the quality of execution. Budget documents are frequently fragmented, published in non-user-friendly formats, or available only in foreign languages. A lack of coordination across the budget cycle further limits transparency: gender objectives are rarely included in planning stages, and ex-post evaluations are inconsistent (Polzer, Nolte & Seiwald 2023). Improving transparency and accessibility requires standardized documentation, accessible formats (including for people with disabilities), and digital platforms that enable public monitoring of tax and budget measures.

## The way forward

This working paper examined how governments include, or overlook, gender in fiscal policy, focusing on legal and policy frameworks governing taxation and public spending. Drawing on new WBL tax and GRB data, the analysis highlights persistent gaps and emerging practices. The dataset provides a starting point for understanding how fiscal frameworks address gender and where deeper analysis is needed.

The findings show progress and limitations. While many economies have taken steps to embed gender into tax and budget systems, implementation is uneven and often lacks data and institutional support. Legal gaps, weak administrative frameworks, and limited evaluation practices hinder efforts to address gender inequality. For example, gender analysis in taxation is rare, and tax expenditures are rarely reviewed through a gender lens. In public spending, GIAs offer useful insights on how programs affect women and men differently but are not widely applied or embedded in budget decisions.

The WBL data help identify legal and policy gaps and guide follow-up work. Policy makers and researchers can use the data to prioritize areas where deeper analysis is needed—such as setting best practice global standards for gender-responsive taxation (beyond general principles of progressivity or efficiency), conducting incidence studies and evaluating of gender-targeted public spending to inform reform priorities. The WBL data compliments broader diagnostics and existing tools developed by multilateral institutions, including the OECD, IMF, ADB, UN Women, and the World Bank.

Going forward, governments can use these insights to make fiscal policy more inclusive and evidence-based, while ensuring that taxation and public spending work together to advance gender equality goals. This involves linking data to policy design, applying gender analysis across the budget cycle, and aligning fiscal reforms with broader development objectives. When well-designed, fiscal measures can reduce barriers, boost women’s economic participation and strengthen economies, and enhance the impact of public investment.

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