



TECHNICAL

NOTES & MANUALS

Gender and Revenue Administration

Principles and Practices

Katherine Baer, Margaret Cotton, Elizabeth Gavin,
Cindy Negus, and Katrina Williams

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Gender and Revenue Administration Principles and Practices

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and Katrina Williams

Authorized for distribution by Ruud De Mooij

This technical note addresses the following issues:

- The interactions between revenue administrations and gender equality.
- How revenue administrations can administer gender-sensitive tax laws effectively and apply a gender lens when administering tax or trade laws with a view to reducing barriers to women's employment, entrepreneurship, and trade.
- How revenue administrations can develop gender-balanced and inclusive workforces with policies and procedures that ensure equal employment opportunities.

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Contents

I. Introduction	1
II. Gender Equality as an Enabler for Social and Economic Empowerment	2
Connecting Gender Equality and Revenue Administration	3
III. How Revenue Administrations Contribute to Gender Equality	4
Administering Gender-Sensitive Tax Laws Effectively and Applying a Gender Lens When Administering Tax and Trade Laws	5
Building a Gender-Balanced and Inclusive Revenue Administration Workforce	9
IV. Conclusions	16
Appendix 1: Country Examples	
Australia.....	17
Ecuador	18
Jamaica	19
Maldives.....	20
Romania.....	21
Uganda	22
References	23

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I. Introduction

Gender equality is an integral component of fiscal reform and plays a key role in achieving more inclusive and sustainable economic growth (IMF 2022). As many countries seek to improve their economic and social performance, it is important now more than ever to consider the role of gender. Revenue administrations¹ play a critical role in administering tax policies and can leverage their relationships with taxpayers and traders to strengthen the participation of these groups in the economy. Furthermore, by effectively and efficiently collecting tax revenue, revenue administrations allow governments to finance spending in many critical areas that support women and girls: water, sanitation, social protection programs (such as maternal and parental leave, paid childcare), targeted social transfers, health, education, public sector employment expenditure that helps close seniority and wage gaps, and digitalization.

This technical note provides a practical overview of the interactions between revenue administrations and gender equality. It explores how revenue administrations can apply a gender lens when administering tax or trade laws to help reduce barriers to women's employment, entrepreneurship, and trade. It also considers how revenue administrations can develop gender-balanced and inclusive workforces² with policies and procedures that ensure equal employment opportunities.

The discussion provides an overview of current issues and ideas that revenue administrations can consider. The topic of gender in revenue administrations is relatively new; this technical note does not address all issues comprehensively but raises considerations for revenue administrations as governments pursue policies to promote women's economic empowerment.

The technical note is structured as follows: Section II discusses gender equality as an enabler for female social and economic empowerment and its connection with revenue administrations. Section III examines how revenue administrations can contribute to promoting gender equality, by building a more gender-balanced and inclusive workforce, among other things. Section IV concludes the technical note with practical considerations for revenue administrations in building gender perspectives into reform plans. Appendix 1 provides several country examples.

¹ "Revenue administrations" refers to tax and customs administrations. Some information in this technical note is specific to tax or customs administrations and is thus indicated in the discussion.

² Gender balance refers to equal representation, whereas a gender-inclusive workforce has policies, practices, a physical environment, interpersonal interactions, and opportunities for advancement that are geared toward equality.

II. Gender Equality as an Enabler for Social and Economic Empowerment

Gender equality³ addresses the right to freedom from bias or favoritism: treating people of all genders in a fair and just way. Closing gender gaps and reducing gender disparities contributes to positive outcomes; governments may achieve this by allocating resources, developing programs, and making decisions without discriminating based on gender (Santos Silva and Klassen 2021). Where there have been historic imbalances, achieving greater gender equality may require governments to take proactive steps to address these imbalances by ensuring that policy and decision making is gender sensitive and that women are adequately represented in decision making.

There is a growing body of research showing that greater gender equality leads to significant improvements in social outcomes and economic development. One study (Petersson, Mariscal, and Ishi 2017) finds that female labor force participation in Canada is positively associated with labor productivity growth, which, in turn, leads to gains in real GDP. Dabla-Norris and Kochhar (2019) estimate that for countries with low levels of gender equality, “closing the gender gap in employment could increase GDP by an average of 35 percent—of which 7–8 percentage points are productivity gains due to gender diversity” (page 9).

Revenue administrations have an important role in ensuring that gender-sensitive tax policy is appropriately administered.

Increasing GDP through greater gender equality requires several actions, including implementing gender-sensitive tax policies. Given COVID-19 and its negative effect on women and girls (Tang and others 2021), gender-sensitive tax policies are more crucial than ever, and revenue administrations can play a key role. Revenue administrations need to consider how they can best implement policies to remove barriers that tax systems pose to women’s participation in the labor force and to realize the expected revenue gains, which are needed for wider social and

economic development (Coelho and others 2022).

Revenue administrations can help boost women’s economic participation and play a critical role in increasing tax revenues to finance gender-sensitive social and economic development programs. This connection between revenue administration and gender equality is enhanced when revenue administrations can effectively administer gender-sensitive tax systems and when they can contribute to mobilizing more revenue to support more equitable and inclusive public expenditure. This outcome is explored further in Section III of this technical note.

For revenue administrations, gender equality means treating all staff members and taxpayers fairly and justly regardless of their gender. Doing so will help provide equal employment opportunities for all staff members at all levels in the organization and equal opportunities for all taxpayers to engage with the tax office to voluntarily meet their tax obligations.

³ “Gender” traditionally refers to males and females and now can also refer to nonbinary genders. For the purposes of this technical note, the focus is on women.

Connecting Gender Equality and Revenue Administration

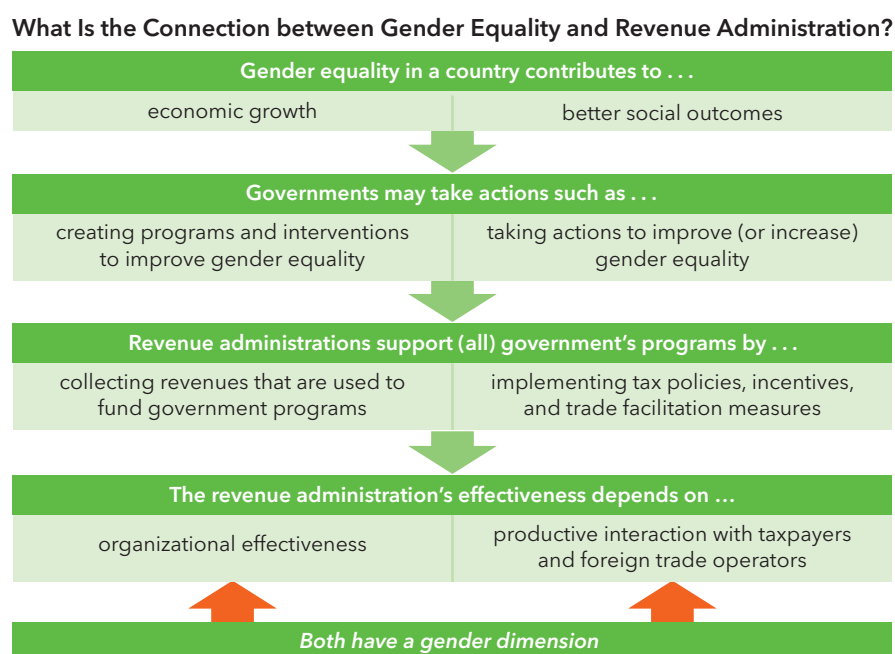
Recognizing the potential gains gender equality can bring, the United Nations' Sustainable Development Goal 5⁴ outlines several actions governments can implement to achieve gender equality and empowerment. In turn, governments have established national development plans that include gender equality programs directed at increasing women's access to education, employment, entrepreneurship, childcare, and health care. Governments are also developing policies, including tax policies and incentives, that encourage and enable women to access these programs.

Enabling women's economic participation creates a more inclusive society and generates economic gains.

Revenue administrations can support greater gender equality by effectively delivering their programs and services, building databases, using data that take gender into account, and promoting women within their organizations. Effective, efficient revenue administration relies on organizational effectiveness and productive interaction with taxpayers and traders. Organizational effectiveness relates to the way a revenue administration operates internally. Productive interaction with taxpayers and traders refers

to the design, development, and delivery of products, services, and interventions to engage with current and future taxpayers and traders to facilitate compliance with their obligations. Revenue administrations can also use the vast data they hold to help monitor the effect of government policies on women's economic participation. To do so, there is a need to build databases that take a gender perspective into account.⁵ Furthermore, women revenue administration leaders can make a profound effect on equality by being role models and by focusing on their organizations' effect on, and interactions with, women entrepreneurs and women as taxpayers. Figure 1 shows some of the ways gender equality and revenue administrations are connected.

Figure 1. Connecting Gender and Revenue Administration



Source: IMF staff.

⁴ For additional information, refer to un.org/sustainabledevelopment/gender-equality/.

⁵ Gender-specific data can be disaggregated by sole trader and by women-led small, medium, and large businesses.

III. How Revenue Administrations Contribute to Gender Equality

Revenue administrations have important levers for contributing to gender equality:

- Administering gender-sensitive tax laws⁶ effectively and applying a gender lens when administering tax and trade laws, with a view to reducing barriers to women's employment, entrepreneurship, and trade. Providing unbiased information and support may affect whether a woman will seek employment, start a business, or be successful in that business if she does.
- Building a gender-balanced and inclusive workforce, with policies and procedures that ensure equal employment opportunities.

Gender-sensitive tax laws are designed to encourage greater female participation in the economy. Effective administration of these laws means ensuring that female taxpayers understand all aspects of tax laws that have a gender focus, including credits and deductions that they can rightfully claim. At the same time, applying a gender lens when administering tax and trade laws is important to encourage women's greater participation in the tax system. Traditionally, revenue administrations have applied tax and trade laws with a singular focus on assessing a taxpayer's correct liability, with little regard for the taxpayer's circumstances. More recently, as data collection and analysis have improved, revenue administrations have been able to segment the taxpayer and trader base to properly target products, services, and interventions to the needs of distinguishable segments. Women employees and women-led and -owned businesses are segments that could and should be identified for tailored compliance treatment. The next subsection describes in more detail how revenue administrations can integrate gender aspects into their work.

Building a gender-balanced and inclusive workforce is arguably the easier of the levers mentioned above in some countries, particularly for those revenue administrations with autonomy over their human resources programs. It may be harder (but not impossible) where human resources programs are managed outside the revenue administration, perhaps centrally through a public sector agency. Ensuring there is a workforce of women and men with the same opportunities, able to meet the needs of taxpayers, traders, and stakeholders, requires integrating gender equality aspects into the design and implementation of internal policies and practices regarding people. "Building a Gender-Balanced and Inclusive Revenue Administration Workforce" describes in more detail how revenue administrations can integrate gender equality aspects internally.

Gender equality can contribute to better revenue administration outcomes. Having a diverse, representative workforce can result in enhanced organizational performance and delivery and indirect benefits in terms of its contribution to workplace culture (Georgieva and Levonian 2020). By profiling revenue administrations as a responsible employer of choice with a gender-balanced and inclusive workforce and role-modeling national development policies, revenue administrations can attract and retain a diverse, more skilled workforce. Similarly, recognizing the unique needs of female taxpayers and traders to help expand their economic participation may help contribute to growth in the tax base and to increases in women's confidence and trust in the revenue administration (and the government in general, as revenue administrations are often the government entities that deal most directly with taxpayers and as such are the "face" of the government) and ultimately may enhance revenue collection. And if programs are designed appropriately, addressing the compliance needs of women taxpayers and traders may help reduce the cost of collection

⁶ Gender-sensitive tax laws and social and economic development programs are designed to eliminate both explicit and implicit biases based on gender.

for revenue administrations.⁷ It may also reduce compliance costs for women taxpayers and traders, likely leading to more voluntary compliance with overall core tax obligations.

Administering Gender-Sensitive Tax Laws Effectively and Applying a Gender Lens When Administering Tax and Trade Laws

To ensure that a tax system does not unintentionally reinforce gender biases, governments may adopt gender-sensitive tax laws; these require unbiased and effective administration. Consider refundable tax credits for childcare that may be available for a family's lowest secondary earner, often a woman. When revenue administrations carry out heavy compliance actions in regard to these credits, this may discourage women taxpayers from claiming them, thereby negating their intended benefit.

Revenue administrations following international good practices routinely analyze data to understand the taxpaying population, then devise systems and products to encourage voluntary compliance. Based on data from their taxpayer registers and ledgers, most revenue administrations can drill down further to identify key taxpayer and trader segments for tailored compliance treatments. Such segments typically include large, medium-sized, and small taxpayers and specialist industries (banking and finance, telecommunications, and natural resources), with taxpayer services and enforcement activities for each segment devised based on the risk level (risk of noncompliance) in that segment. Revenue administrations could also consider the compliance history of women in risk assessment by compiling data disaggregated by gender. With such data, revenue administrations could identify women taxpayers and traders, ensuring that their compliance profiles are not overlooked. For example, a study in Uganda considering gender differences in compliance suggests that women are more compliant than men regarding at least some of their tax obligations (Kangave, Waiswa, and Sebaggala 2021). The results of another study examining data collected from Belgium, Denmark, France, Italy, The Netherlands, Spain, and the United Kingdom over a 20-year period also reveal a higher willingness to comply among women (Torgler and Valev 2010). In many countries, information services and products are provided in multiple languages to meet taxpayers' and traders' needs. Perhaps sectors in which women are commonly overrepresented (which may vary from country to country and may include early childhood education, health, beauty, and hospitality, among others) require customized services and treatments. Similarly, in many low-income countries, women microentrepreneurs dominate the informal sector. Revenue administrations could consider ways to work with them in a targeted way to bring them into the formal sector, while collaborating with other government agencies to establish a clearer link between these entrepreneurs' future tax payments and the benefits they would derive from government programs.

Collectively, women can be viewed as a taxpayer segment with tailored needs.

Women may have been routinely underserved when it comes to tailoring compliance initiatives because they may not be active community advocates. Revenue administration activities should encourage and enable economic participation of all taxpayers and traders; this means making their systems accessible to new and current taxpayers and traders, tailoring services and products to the needs of each segment to increase their compliance and reduce compliance costs, and making sure that implementation of the tax and trade laws is nondiscriminatory. Women are often underrepresented in community business organizations that regularly provide feedback to revenue administrations, informing compliance and service policies. By working with such organizations to increase their female membership, revenue administrations can ensure that women's voices are better heard and increase the likelihood that their policies and programs will reflect women's needs.

⁷ "Cost of collection" is the cost to the administration of collecting each unit of tax, measured by dividing the operational cost of running a revenue administration by the total tax collected; for example, a revenue administration with costs of \$8 million that collects a total of \$10 million in taxes has a cost of collection of 0.8 (\$8 million/\$10 million).

Revenue administrations can consider three key areas for better engaging women taxpayers and traders: understanding barriers restricting women from accessing systems, tailoring services and products for women taxpayers and traders, and reducing enforcement bias in instances in which women may be unconsciously targeted for compliance actions (refer to the discussion in “Reducing Compliance and Enforcement Bias”). With more data disaggregated by gender, revenue administrations can better understand women taxpayers and traders and their compliance profiles. They can also conduct surveys targeted at women entrepreneurs and women taxpayers to gauge the effect of their compliance and service on policies and programs.

Understanding Barriers Restricting Women’s Economic Participation

There are several barriers that restrict women’s economic participation, including the following:

- *Low levels of literacy, including financial, tax, and digital literacy.* The inability to read and write, to engage digitally, or to understand basic rules of finance and accounting required to maintain business accounts impedes successful business activities. Although the difference between male and female literacy is declining in many regions, significant gaps remain in South Asia (17.2 percent), sub-Saharan Africa (14.6 percent), and the Middle East and North Africa (13.6 percent) (Wadhwa 2019). The increasing complexity of tax and trade laws makes even basic tax literacy challenging for many. Of 2,000 people in Rwanda who took part in a quiz on basic tax facts, less than 40 percent knew what tax type they were registered for (for example, personal income tax, corporate income tax, or value-added tax) and the best result was only 6 out of 20 questions answered correctly (International Centre for Tax & Development 2021). Taxpayer outreach products may not be accessible or show gender balance in the examples they use, so women do not see themselves or their businesses reflected in the tax system. Greater awareness of this may encourage revenue administrations to design products that are easier to read and understand, which is relevant for administrations in countries across all income levels.
- *Complex tax and trade policy.* The rules and processes are complicated and confusing to many people, making compliance difficult and raising compliance costs (IMF, World Bank, and World Trade Organization 2018). These challenges are particularly difficult for female entrepreneurs in developing economies (World Bank and World Trade Organization 2020). Reducing these tax and trade barriers, combined with more tailored taxpayer services and communication, would be a catalyst to increased female economic participation.
- *Tax systems may put women at a disadvantage, explicitly or implicitly.* Revenue administrations can provide valuable input into tax policy design to encourage female economic participation. Furthermore, small and microbusinesses often experience higher tax burdens than larger firms because their owners may not fully understand their obligations and entitlements and cannot afford to use a tax intermediary (that is, a tax advisor or accountant). Many women in developing countries are low-income earners or owners of small businesses, and the effect of these heavier tax burdens on them can be significant. For women, the distortion can be exacerbated where income tax is assessed on joint income; a woman who earns less income than her husband may have the right to fewer tax benefits (for example, credits) because of the joint assessment compared with what she would receive if assessed as an individual. Similarly, flat rate fees and taxes can result in women paying disproportionately more of their income in taxes than men because they earn less income. Coelho and others (2022) discuss tax policy options to remove barriers to women’s economic participation further.

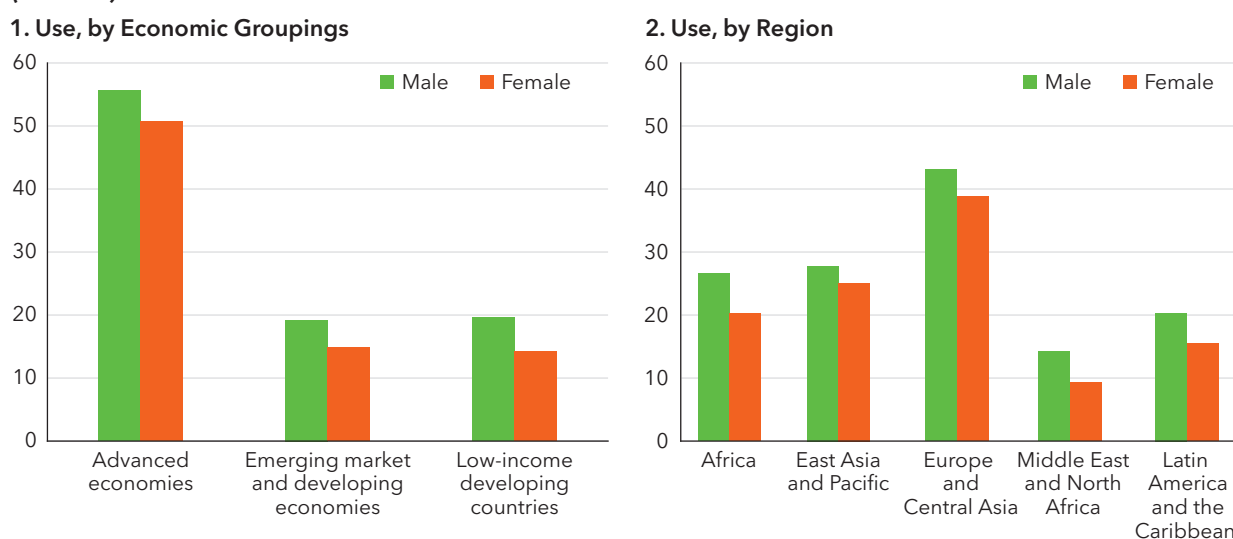
Understanding the barriers restricting women’s economic participation helps identify options to support women in navigating tax and trade regulations and requirements for complying with them.

- *Lack of access to credit or a bank account.* In low- and middle-income economies, men are 9 percentage points more likely to have an account at a financial institution (Hess and others 2021).
- *Limited access to technology and mobile and smartphones.* As Figure 2 shows, women frequently have less access to mobile phones and the internet than men. As revenue administrations intensify digital engagement with taxpayers and traders, digital access is important. Revenue administrations need to work with telecommunications and internet providers to ensure that women have access equal to that of men to digital means for providing and receiving tax-related information, declaring and paying taxes, and obtaining refunds.

Tailoring Services and Products for Women Taxpayers

- Services and products are often tailored to the needs of particular taxpayer segments for all core obligations: registration, filing and payment, reporting, and dispute resolution. For example, large taxpayers may be required to file and pay their taxes electronically, whereas small taxpayers may still be permitted to file a paper tax return. Large taxpayers may be managed on a one-to-one basis, whereas such individual attention for small and medium taxpayers is generally considered not to be warranted. Tailoring services and removing barriers means a revenue administration should administer laws with the specific needs of particular taxpayer segments—in this case women—taken into consideration. After learning about women’s tax compliance challenges, Pakistan’s Federal Board of Revenue established a special desk to address grievances and concerns of women entrepreneurs and to help them file their tax returns (Business Recorder 2022). Some countries have developed services geared toward helping small businesses, which are often owned by women, to grow. Appendix 1 provides more detail regarding country experiences.
- *Promoting financial literacy.* Women’s financial inclusion is one of many powerful levers that can advance gender equality (Cihak and Sahay 2020). Revenue administrations can support women’s entrepreneurship and inclusion through tax awareness sessions, user-friendly automation, and collaboration with government counterparts to eliminate barriers to women’s obtaining bank accounts (Hendriks 2019).

Figure 2. Use of Mobile Phones and Internet to Access Account, by Gender (Percent)



Source: IMF staff calculations based on World Bank data (data.worldbank.org).

- *Collecting and analyzing data disaggregated by gender.* This approach could include exploring whether databases already contain some data that are disaggregated in this way, collecting new data, and then analyzing the data held by revenue administrations and data from other agencies. New data collection activities such as staff and taxpayer engagement surveys could also be designed to include gender perspectives.
- *Using communication products and services designed specifically to target women taxpayers and traders and their industry groups' needs.* This could include, for example, providing education and information in nontechnical language, through various channels, and in places easily accessible to different types of women taxpayers and traders. It could also include developing tax and trade business modules for businesses predominately owned by women. These are often in the small-business service sector, for example, businesses related to health care and beauty, welfare, childcare, and hospitality. Another option could involve developing relationships with local women community advocates or leaders, providing them with training on answering frequently asked questions, and involving them in the revenue administration's community engagements; for example, in the Jamaica Customs Agency, staff members collaborate with other border-related agencies, enabling their customers to access information from all agencies at one time and from one source (IMF 2021a). Where there is a tax intermediary body (for example, tax accountants), another possibility would be to establish a "women and tax" operational group and meet with them regularly to obtain their input. The objective is for revenue administrations to use many channels to connect with women, with acknowledgment of the constraints of technology, mobility, and finance.

Reducing Compliance and Enforcement Bias

There are several options through which revenue administrations can reduce compliance and enforcement bias that has a gender aspect:

- *Reviewing administrative approaches to ensure there is no explicit or implicit gender bias.* Some bias might be in the subtleties of language or the audit case selection criteria. In the United States, the Earned Income Tax Credit supports low-income women and families and has boosted labor force participation among single mothers. Although the credit is beneficial, those who take it are more frequently audited, creating an additional burden on the low-income women that claim it (Kleiman, Matsui, and Mitchell 2019). A review of the administration of this credit could reveal that the audit burden is undermining the effectiveness of the credit.
- *Recognizing that gender-neutral intentions may be gender blind (United Nations 2017).⁸* Given the different socioeconomic realities that men and women often face, it is likely that (what may be perceived as) gender-neutral practices will affect them differently. For example, if service hours are restricted to regular business hours when women are occupied with childcare and other domestic responsibilities, it may be that service offerings are biased in favor of men. Revenue administrations need to consider the practical implications of policies and practices for women and evaluate their effectiveness to ensure they are appropriate.

"Unconscious bias" is also known as "implicit bias" or "discrimination." It can be present in underlying attitudes and stereotypes that people unconsciously attribute to another person or group of people. It can be present in the culture of an organization, in roles that are for men and women, in recruitment and promotion, in stereotyping, and in mindsets.

⁸ Gender neutrality does not relate to, and is not specific to, people of one particular gender.

- *Gender should be considered in setting case allocation priorities for audit and enforcement.* For example, assigning a single officer of one gender to undertake an audit or investigation of a taxpayer of another gender, or of a sector predominantly made up of other genders, might introduce a gender bias into the interactions involved in the assignment or might be inappropriate in some cultural settings.

Building a Gender-Balanced and Inclusive Revenue Administration Workforce

A gender-balanced and inclusive workforce reflects the nature and diversity of the community it serves. Thus, it could be reasonably expected that a revenue administration's workforce would reflect the proportion and skills of women in the country the revenue administration represents, including, for example, women's employment rates by sector and the type of job skills and entry requirements in public service. Similarly, the composition of women in senior ranks within the revenue administration would also be expected to be representative of the community it serves. In practice, several factors external to a revenue administration could affect its gender balance—factors that also shape the gender balance in the public sector more generally. A significant imbalance of women or men could signal a need for prerecruitment training to alter recruitment and staff development and promotion practices. A revenue administration workforce that reflects the community it serves not only provides a greater pool of qualified potential recruits but also enhances the likelihood that the revenue administration will address the many diverse needs of the taxpaying community.

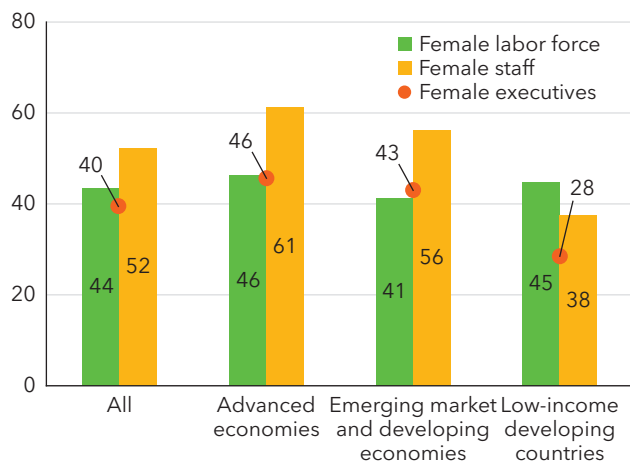
A balanced and inclusive workforce embodies the equal employment opportunity principle: Everyone has equal opportunities in the workplace. Many countries manage this principle through legislation that addresses workplace discrimination and requires public sector agencies to adopt policies and practices against discrimination in the workplace. Gonzales and others (2015) find that favorable changes in laws made during the course of one year have a significant effect on female labor force participation. Specifically, less legal discrimination against women is strongly associated with higher female labor force participation. Likewise, if men are underrepresented in an organization, it is important to understand why there is an imbalance and take steps to address it.

As role models for a gender-balanced and inclusive workforce, globally tax administrations are demonstrating some progress, but there is more work to be done. Most tax administrations employ more women than men, as Figure 3 shows. Among advanced economies and emerging market and developing economies, women make up a higher proportion of tax administrations' workforce than of the general labor force. However, this is not the case in low-income developing countries, where women are less well represented among tax administration staff than they are in the labor force. Furthermore, women are underrepresented at the executive level in all country income groups: on average women make up 52 percent of tax administrations' staffs but occupy only 40 percent of executive positions, according to data from the International Survey on Revenue Administration. In each income group, the average percentage of female executives is lower than the proportion of female staff.⁹

By contrast, customs administrations employ fewer women than men. Women make up 37 percent of the global customs workforce, with only 26 percent in senior management positions, while 16 percent of heads of customs administrations are women (Figure 4, panel 1) (World Customs Organization 2021, p. 52). This disparity may largely be due to the male-dominated law enforcement nature of customs administrations, the isolation of border posts, and the fact that the latter often lack facilities for women and their children (IMF 2021a). However, as customs administrations increase their digital processes and service offerings, new job types are emerging that will certainly increase opportunities for women.

⁹ The International Survey on Revenue Administration is administered jointly by the Asian Development Bank, the Inter-American Center of Tax Administrations, the International Monetary Fund, the Intra-European Organisation of Tax Administrations, and the Organisation for Economic Co-operation and Development. Data are available from data.rafit.org. The International Survey on Customs Administration is administered jointly by the World Customs Administration and the International Monetary Fund; see data.rafit.org/isoca.

Figure 3. Female Labor Force, Female Staff, and Female Executives, by Economy Grouping, 2019 (Percent)



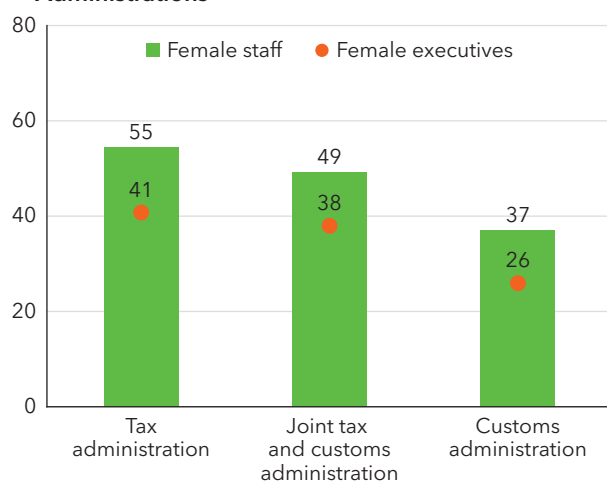
Source: IMF staff calculations using data from the International Survey on Revenue Administration (<https://data.rafit.org>).

Gender balance in revenue administrations varies significantly by region and income level; some revenue administrations have a long way to go. The percentage of women in the revenue administration workforce and in executive positions varies significantly by country income level, as Figure 4, panel 2, shows, as do rates of women's participation in public service overall. Women make up approximately 38 percent of the revenue administration workforce in low-income developing countries, whereas in advanced economies, they account for 61 percent. In revenue administration executive roles, the differences are also significant by country income level: 28 percent of revenue administration executives are female in low-income developing countries, compared with 46 percent in advanced economies. From a regional perspective, in all regions except the Americas, women are underrepresented

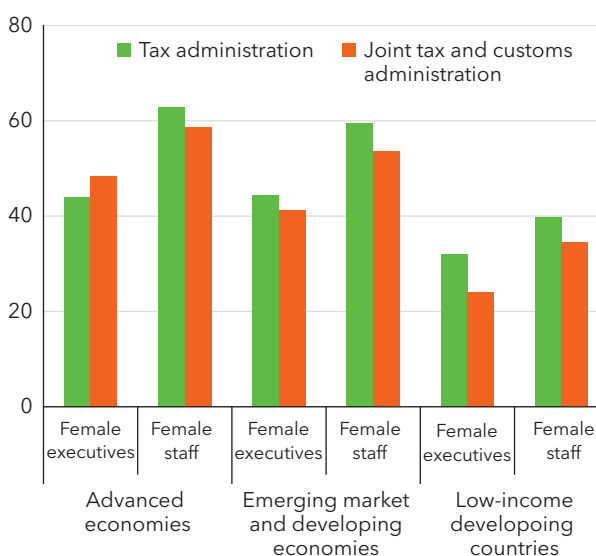
among executives, and there are fewer women at each level as one moves up the organizational hierarchy (Figure 5). As an example, the Rwanda Revenue Authority has published statistics showing that in fiscal year 2019/20, women employees represented 39.7 percent of the total workforce, compared with males who

Figure 4. Differences in Staff Distribution in Tax and Customs Administrations (Percent)

1. Female Staff and Executives in Tax and Customs Administrations



2. Female Staff and Executives, by Economy Grouping

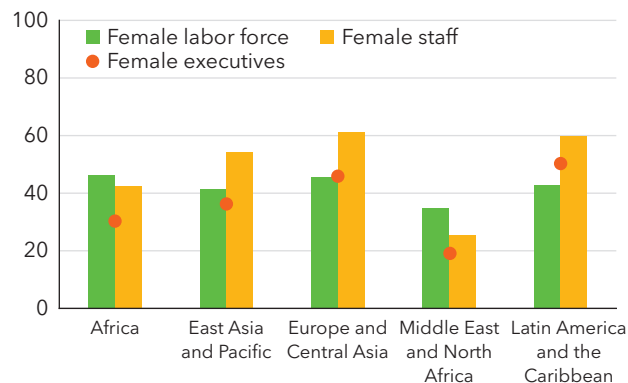


Sources: IMF staff calculations based on the International Survey on Revenue Administration (<https://data.rafit.org>) and the World Customs Organization.

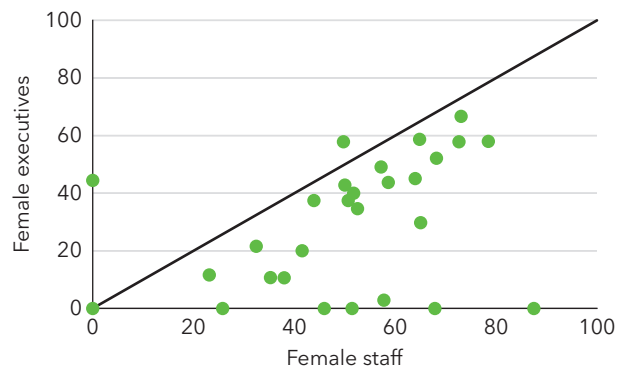
Note: The World Customs Organization does not have a data point for female executives but uses "female senior managers," which is represented in the figure as "female executives."

**Figure 5. Female Revenue Administration Staff Distribution, by Region, 2019
(Percent)**

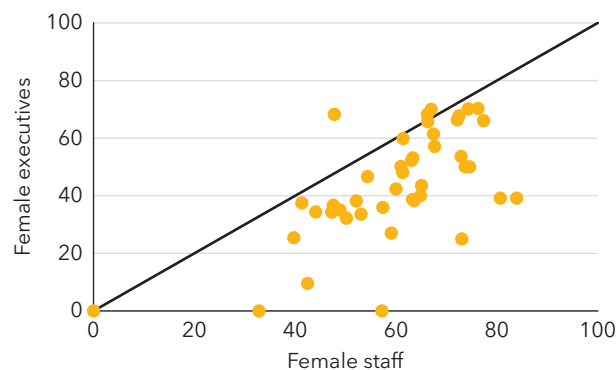
1. Staff Distribution, by Region



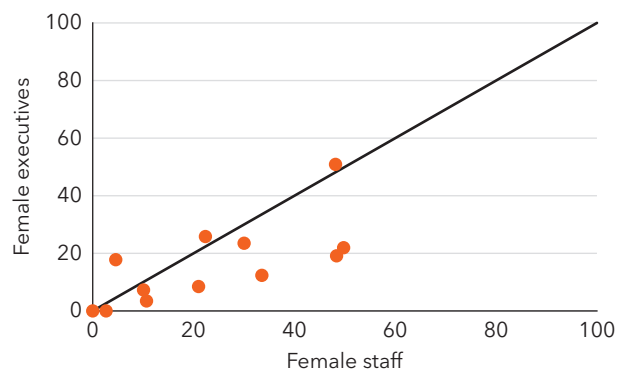
2. East Asia and Pacific



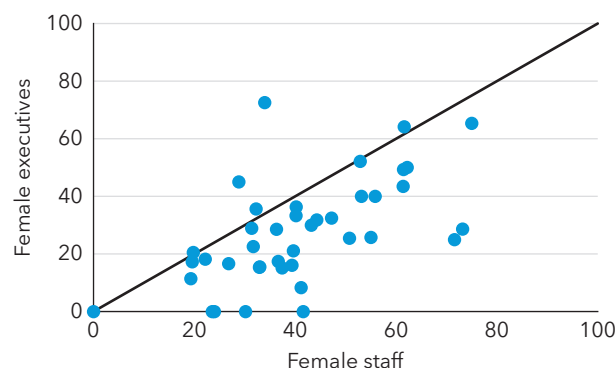
3. Europe and Central Asia



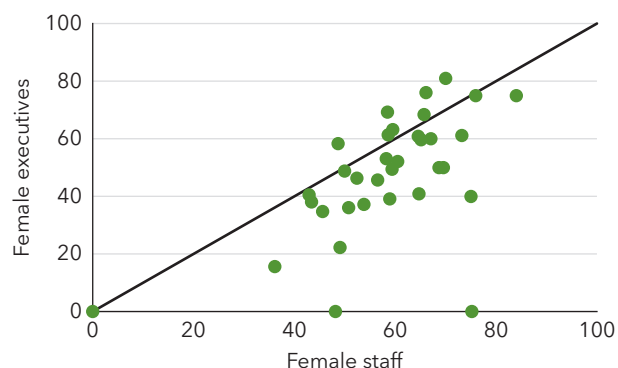
4. Middle East and North Africa



5. Africa



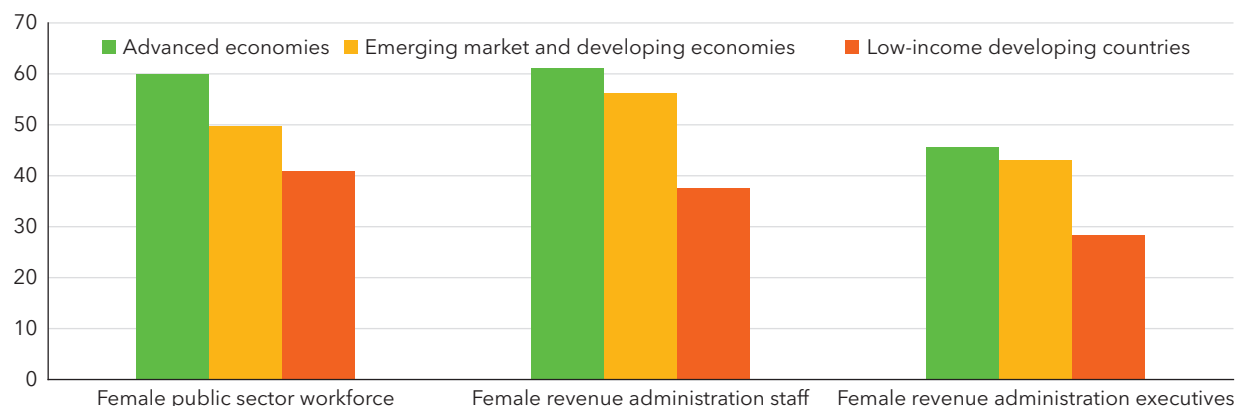
6. Latin America and the Caribbean



Sources: IMF staff calculations based on data from the International Labour Organization and the International Survey on Revenue Administration (<https://data.rafit.org>).

represent 60.3 percent of the total workforce. Women are even more underrepresented in senior roles. It is interesting that, however, Sub-Saharan Africa and Latin America and the Caribbean have a higher proportion of female executives compared with other regions. These outcomes are in line with the patterns seen in the proportion of female employees in the public sector. In revenue administrations, women are typically clustered in the lower levels of the administration and mostly involved in “service”-type roles (Mukhtarova, Baig, and Hasnain 2021). It is interesting that regions with higher incomes typically have bigger service sectors, higher overall female labor force participation, and a high percentage of female executives. This correlates with the revenue administration staff by gender and regions shown in Figure 6.

Figure 6. Female Public Sector Workforce, Female Revenue Administration Staff, and Female Revenue Administration Executives, 2019 (Percent)



Sources: IMF staff calculations based on data from the International Labour Organization and the International Survey on Revenue Administration (<https://data.rafit.org>).

Initiatives to Help Build a Gender-Balanced and Inclusive Workforce

Whereas several factors may help revenue administrations build a balanced and inclusive workforce, those with the greatest effect are gender-balanced leadership and gender-responsive human resources policies. Leadership is important, not just in regard to diverse decision making, but also in regard to avoiding measures that may affect women negatively and to promoting policies that will support women. In fact, research shows that when companies invest more in gender diversity, they tend to receive higher dividends in organizational excellence—through leadership, direction, accountability, and values, among other things—relative to nondiverse companies. Gender-responsive policies should be broad based (for example, gender equity planning, flexible work arrangements, career development, talent management, and women-friendly workplaces) to achieve best overall results. Data suggest that under normal conditions (that is, before and after the COVID-19 pandemic), flexible work arrangements, in particular flexible working hours, and the accommodation of regular remote working are associated with higher proportions of female staff members and higher proportions of female executives. Figure 7 shows the proportion of female staff members and executives in tax administrations that have a diversity policy or a policy on flexible work arrangements or allow various flexible work practices.¹⁰ Of course, to ensure that gender remains a priority, implementing key performance indicators to monitor gender balance is critical because what gets measured often determines what gets done.

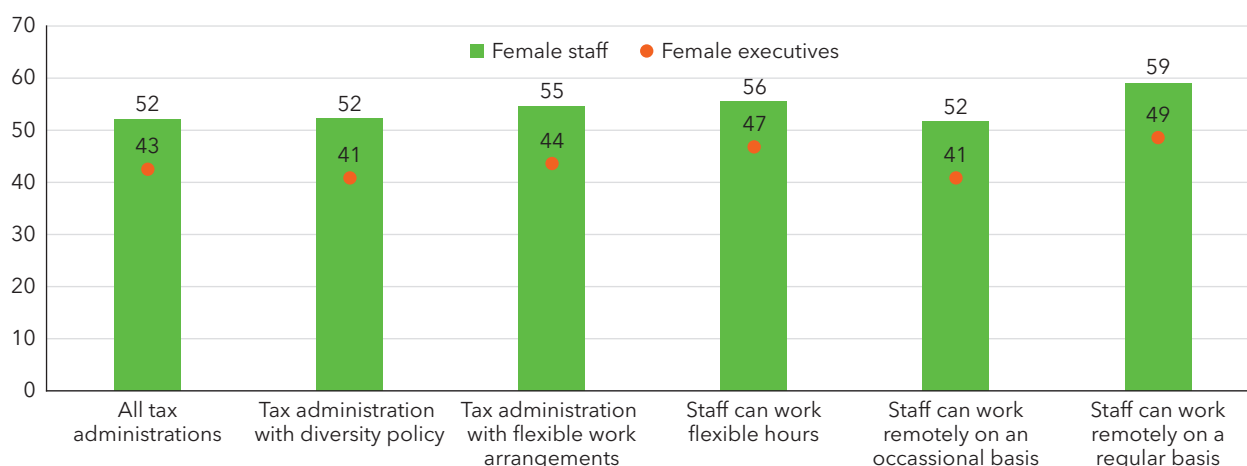
Developing a Gender-Balanced and Inclusive Revenue Administration Workforce

Revenue administrations could consider adopting one or more policies to help promote a more balanced and inclusive workforce:

- *Develop partnerships with educational institutions to promote women's education in areas of revenue administration needs.* With good access to education in fields such as taxation, financial management and accounting, computer and behavioral sciences, and analytics, women will have the skills needed for revenue administration work, and revenue administrations will have a better recruiting pipeline for women.

¹⁰ Based on data from the 2016, 2018, and 2020 International Surveys on Revenue Administration (<https://data.rafit.org>).

Figure 7. Female Staff and Female Executives in Tax Administrations, 2017 (Percent)



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

- *Plan for gender equality and recruit women with a competitive level of education and experience.* Proactive, organization wide targets can be set in a revenue administration's strategic business plan, together with relevant key performance indicators. Data disaggregated by gender will be needed to monitor and report performance with respect to the indicators.
- *Implement flexible working arrangements.* These could include working remotely where possible and working part time, as well as flexible hours or days, flextime, different leave arrangements, and job sharing. Arrangements should include parental leave, or better still, paid parental leave (for both women and men).
- *Develop women-friendly workplace facilities.* These facilities should cater to the specific needs of women; for example: subsidized or free childcare facilities; access to sanitation products and safe, clean bathrooms; and workplace safety policies protecting women from harassment in the office or on taxpayers' or traders' premises. Clothing allowances or uniforms may remove barriers to women's economic inclusion.
- *Make arrangements for safe transport.* Safe transport is crucial for women's access to good work. In fact, ensuring safety is a key priority for increasing women's mobility and affects their decisions to travel. Revenue administrations can work with other government authorities to make the safety of public transport a priority and help women get to work (UN Women 2021).
- *Provide for continuing career development during career breaks.* Women tend to have more breaks in their work life than men, mostly because of child-rearing or elder care responsibilities (Fabrizio, Gomes, and Tavares 2021). More recently, the COVID-19 pandemic has had a significant effect on women's careers (Bluedorn and others 2021). Breaks can interrupt careers and either delay or cancel progression to leadership. On returning to work, it can take time to establish new work patterns and

Potential key performance indicators for a gender-balanced and inclusive workforce:

- Proportion of women in each function or business area
- Number of women at each level of management
- Women as a percentage of new recruits
- Pay levels (including pay gaps)
- Attrition rates for both men and women
- Ratio of women promoted to those eligible for promotion

routines. To minimize the disruption, employers could offer continuing career development tailored to a woman's needs during a break. For example, the Canada Revenue Agency supports employee learning and development for employees on certain types of leave. CRA (2022) provides additional insight on the agency's commitment to identifying and breaking down internal and external barriers that prevent full participation, equal opportunity, and fair employment for designated employment equity groups, including women.

- *Manage talent.* Organizations can identify female staff members with high potential and actively foster their career development, with the intention of providing a supportive and intensive development program, enabling candidates to apply for and be successful in more senior roles. Such leadership and executive training programs may have an even greater effect if they are designed for women and by women and men.¹¹ Designing career paths with women in mind will provide better opportunities for women to get trained and rise in the ranks at technical levels too.
- *Develop and implement diversity and inclusion initiatives.* These initiatives could be used in particular where women are reluctant to put themselves forward for promotion. They could assist revenue administrations in building their pipelines of appropriately qualified women. Measures could include appointing a female candidate to a vacant position, all other factors being equal; ensuring that there are qualified women on the short list for open positions; ensuring that female candidates are well represented in the recruitment pool; and actively appointing more women to decision-making roles. Some countries have chosen to adopt targets aimed at reversing inequality that has built up over time (OECD 2022).
- *Spotlight women leaders as role models.* Women in leadership roles are in the minority and are looked up to by other women as examples of what is possible. When women leaders share their leadership journey, it is apparent they have already faced many of the challenges that new and aspiring leaders are experiencing. Hearing how they have progressed can inspire other women to become leaders too (IMF 2021c). Some organizations have developed networks specifically for the purpose of enabling women and men leaders to share experiences, to mentor and be mentored, to provide support, and to alert women to opportunities.
- *Encourage women to develop broader networks.* There are several active forums in place to improve gender balance and boost women's learning on this topic. The Organisation for Economic Co-operation (OECD) Forum on Tax Administration's Gender Balance Network aims to help tax administrations maximize the benefits of a positive gender balance while identifying effective policies and practices to promote gender equality.¹² The OECD's Women Leaders in Tax Transparency Pilot Programme (OECD 2015) is another initiative that is geared to building a network of women officials to promote tax transparency in tax

Virtual collaboration platforms such as Zoom, Microsoft Teams, and WhatsApp were used widely during the COVID-19 pandemic and showed that remote working over extended periods is possible. In the post-pandemic era, these tools can facilitate remote working and continuing career development.

Role modeling is a powerful leadership tool that many people underestimate. Women leaders should take this task seriously.

¹¹ Involving men in the design of women's leadership and executive training programs along the way may be instrumental in shaping programs and may encourage men to support women leaders.

¹² For further information, see OECD, "Gender Balance Network" (oecd.org/tax/forum-on-tax-administration/about/gender-balance-network).

administrations.¹³ Last, the African Tax Administration Forum Women in Tax Network provides an environment for women in tax-related fields to connect and collaborate.¹⁴

- *Promote a culture of gender equality.* Changing a revenue administration's culture so that it embraces gender equality is more than simply establishing new policies and procedures. Changing the culture is a long-term endeavor that requires senior leaders to visibly lead the change, highlight the benefits of a diverse workforce, and call out unacceptable behavior and attitudes. Experience from Jamaica shows that revenue administrations recognized for promoting gender equality can become recognized as employers of choice, thereby attracting scarce skills. In Africa, the Uganda Revenue Authority has had demonstrable success in employing large numbers of women for many years. A study on the effect of gender on organizational performance concludes that the authority's overall performance is enhanced by the high proportion of female employees (Mwondha and others 2018).

Lessons from International Experience

Many revenue administrations have already taken action to promote gender equality. Their stories, as described to IMF staff members in the podcast series *Gender and Revenue Administration*, are showcased in Appendix 1.

Several common themes emerged from the experiences of the senior leaders who participated in the podcast series, highlighting a deliberate focus on career planning and development:

- *Deliberate long-term career planning:* Women in senior-leader roles have set clear goals to guide them on their leadership path. Most senior leaders have had private and public sector work experience.
- *Lifelong learning:* This is a feature of senior leaders' career paths, with formal education being a critical element in women's advancement. Education is viewed a key enabler and a leveler for women from less privileged backgrounds.
- *Family friendly and flexible work practices:* These include remote working, generous (and paid) maternity and paternity leave entitlements, and results-based leadership.
- *Employee upskilling:* Leaders proactively prepare employees for new ways of working with modern tax administration and increased use of technology and automation.
- *Performance management:* This includes individual development planning, coaching, and mentoring.
- *Proactive promotion of women into different areas of work and leadership.*

¹³ For further information, see OECD (2022).

¹⁴ For further information, see the African Tax Administration Forum (ATAF)'s Women in Tax Network, "A Unique Environment" (womenintax.org/).

IV. Conclusions

Attaining greater gender equality supports governments' social and economic development goals and their overall objective of collecting more tax revenue to finance vital public spending. Research shows that women's full and effective participation in the workforce and decent work for all are critical to inclusive and sustainable economic growth. This implies that growth and inclusion are intertwined and cannot be

The IMF is also raising awareness of gender equality in revenue administration:

- *Podcasts:* Gender and Revenue Administration podcast series, showcasing Australia, Ecuador, Jamaica, Maldives, Romania, and Uganda (<https://tadatpodcast.podbean.com/e/episode-1-gender-and-revenue-administration-podcast-series>).
- *Capacity development:* Introducing gender discussions to help explain gender perspectives in designing enforcement and service programs and raising awareness about gender-sensitive tax policies that countries are adopting and revenue administrations are responsible for implementing. (Revenue administration implementation of gender-sensitive tax laws also includes informing the taxpaying community and providing advice on application of laws.) Raising awareness about the importance of a more gender-balanced and inclusive workforce in revenue administrations, based on data.
- *Collaboration:* With Platform for Collaboration on Tax partners; for example, the June 2021 workshop "The Role of Taxation in Achieving Gender Equality" (<https://www.tax-platform.org/news/event/gender-equality-taxation-workshop>).
- *Workforce planning:* Action to expand the IMF's own revenue administration staff and experts to include more women.

decoupled (Bertay, Dordevic, and Sever 2020). The COVID-19 pandemic has been a major shock to growth and inclusion for many countries, with women particularly affected by job losses, income reduction, and increased childcare and elder care responsibilities.

Because revenue administrations are key fiscal institutions, managing and reforming them through a gender lens can contribute to achieving more inclusive and sustainable growth and should be an integral part of fiscal reform blueprints. Promoting gender equality within the revenue administration, expanding women's inclusion in the tax system, providing input into the design of gender-sensitive tax policies through close cooperation with the Ministry of Finance, and ensuring there is good cooperation between the tax and customs administrations to administer gender-sensitive tax laws are all concrete ways revenue administrations can help close gender gaps and support governments' revenue mobilization goals. Reviewing revenue administration processes to identify and address any areas of bias, explicit or implicit, is also useful.

There are no universal solutions to reducing gender inequality in revenue administrations and attaining greater inclusion of women in the economy. Each revenue administration should determine the initiatives that are most appropriate to its context and the country's development goals. In doing so, it is important to be clear regarding what is within the revenue administration's control and what is not. That said, revenue administrations are key fiscal institutions that can play a critical role in closing gender gaps, supporting growth and

inclusion, and in doing so, mobilizing additional tax revenue to finance critical public expenditure.

Appendix 1. Country Examples

Australia

The Australian Taxation Office (ATO) fosters an environment of equitable outcomes, regardless of gender.

Appendix Table 1. Contextual Statistics on Australia

Women in the Labor Force, 2019 (percent)	Female Unemployment (percent)	Male Unemployment (percent)	Female ATO Staff, 2019 (percent)	Female ATO Executives, 2019 (percent)	Population of Australia, 2020 (millions)
46.64	6.35	6.55	57.19	49.09	25.73

Source: Based on the 2020 International Survey on Revenue Administration (<https://data.rafit.org>), the IMF's World Economic Outlook database, and the International Labour Organization's estimates.

Note: ATO = Australian Taxation Office.

The ATO has a number of initiatives to help and support all small businesses, including those owned by women:

- *The small business newsroom*, an online news service and monthly email newsletter that supports small businesses in meeting their tax and superannuation obligations.
- *Free small business webinars* designed to help small businesses improve their skills and knowledge so they can be successful in their small business ventures.

The ATO's *Gender Equality Action Plan 2017-19* plan represented its formal commitment to work toward reaching gender parity. The aim was to reach a 50:50 ratio of men to women at senior levels of the agency by 2019 and to increase the use of flexible work arrangements to more than 25 percent of staff members (IMF 2021c). As of March 2023, women occupied 51.7 percent of middle-level executive positions and 47.7 percent of senior executive service roles. Part-time arrangements are in place for 11 percent of staff members, 20 percent purchase additional leave, and 82 percent have a work-from-home agreement.

The ATO's 2024 Diversity and Inclusion Strategy represents a continuing commitment to increase the diversity of the workforce and offer an inclusive and welcoming environment for everyone. Key priorities for gender equality in this plan are the following:

- Implementing strategies to address gender imbalance across similar jobs.
- Increasing awareness of what the flexible work policy means for men and carers.

Further diversity increases are encouraged in a range of functions, particularly in science, technology, engineering, and mathematics roles and related management functions. All ATO diversity portfolios are supported by senior executive service champions. These champions raise awareness of their portfolios, advocate for best practices, and move the ATO toward becoming a more inclusive employer.

Ecuador

The National Customs Service of Ecuador (SENAE) has targeted measures to encourage women to apply for leadership positions.

Appendix Table 2. Contextual Statistics on Ecuador

Women in the Labor Force, 2019 (percent)	Female Unemployment (percent)	Male Unemployment (percent)	Female SENAE Staff, 2019 (percent)	Female SENAE Executives, 2019 (percent)	Population of Ecuador, 2020 (millions)
40.99	7.32	5.27	49.63	85.00	17.51

Source: Based on the 2020 International Survey on Revenue Administration (<https://data.rafit.org>), the IMF's World Economic Outlook database, and the International Labour Organization's estimates.

Note: SENAE = Servicio Nacional de Aduana del Ecuador (National Customs Service of Ecuador).

Women make up nearly 50 percent of the total SENAE workforce and 85 percent of those women are in leadership and executive positions.¹⁵ These numbers represent the results of a program of action undertaken by SENAE executives to increase the number of women across the organization.

In the past, women have not applied for leadership roles in the SENAE:

- They have been hesitant to apply for roles with more responsibility.
- They have lacked confidence in their abilities, believing they must do more than a man in the same role to be effective.
- Some come from a more traditional society with defined roles for men and for women.
- They do not always see themselves as qualifying for leadership roles.
- They downplay the intrinsic human-centered skills (the ability to create trust, to maintain discipline, and to handle crises) that they bring to leadership and that good leaders demonstrate.

The SENAE has adopted a deliberate and proactive approach to create conditions to increase the number of women applying for leadership roles and develop a pipeline of women future leaders:

- Increasing the number of women recruited into the SENAE.
- Identifying women with talent for leadership roles, encouraging them to apply for leadership positions, and then appointing them to leadership roles.
- Instilling a culture of leadership learning: building tools, disciplines, and knowledge focusing on the leadership traits that women can bring.
- Having current women leaders mentor and pave the way for future women leaders.

¹⁵ E-mail communication with Katherine Perez, National Customs Service of Ecuador, May 24, 2021.

Jamaica

The Jamaica Customs Agency (JCA) is targeting measures to keep the micro-, small, and medium enterprise sector responsive to revenue agency requirements.

Appendix Table 3. Contextual Statistics on Jamaica

Women in the Labor Force, 2019 (percent)	Female Unemployment (percent)	Male Unemployment (percent)	Female JCA Staff, 2019 (percent)	Female JCA Executives, 2019 (percent)	Population of Jamaica, 2020 (millions)
45.90	9.93	5.82	75.01	40.00	2.74

Source: Based on the 2020 International Survey on Revenue Administration (<https://data.rafit.org>), the IMF's World Economic Outlook database, and the International Labour Organization's estimates.

Note: JCA = Jamaica Customs Agency.

Gender mainstreaming is at the heart of initiatives undertaken by the JCA and the Jamaican government. In 2011, the Jamaican government developed the National Policy for Gender Equality, and in 2016 it produced the *Manual on Gender Mainstreaming for the Public Sector: Jamaica*, both setting expectations for public agencies regarding gender equality (Jamaica Bureau of Gender Affairs 2016). This outcome is understandable because women play such a large part in the economy of Jamaica:

- Women own most (97 percent) of the registered micro-, small, and medium enterprises in the country.
- Women-owned businesses make up 57 percent of the significant informal sector.
- 1 in 5 exporters in Jamaica is female.

Engaging with the women who dominate the micro-, small, and medium enterprise sector and helping them be productive and grow is good for the economy. Nevertheless, women still find it difficult to access information and get funding to expand into or enter international trade. As one of the public agencies subject to the National Policy for Gender Equality, the JCA has started to look at its customer base by gender and to include gender equality dimensions into its other work, where appropriate. The JCA has also undertaken several initiatives to further its own understanding of the needs of women in business and make it easier for women traders to do business in Jamaica:

- *Making relevant data available.* The JCA can disaggregate its customs data by gender, which is required to track the progress and to support legislation and policy development, to inform decision making, and to measure effectiveness.
- *Engagement and collaboration with stakeholders.* The JCA has taken a cross-sector approach, working in collaboration with other border regulatory agencies and including them in their outreach activities.
- *Developing the Customs Meets the Community initiative.* This initiative is about "reaching the customers where they are" and takes the form of a miniexpo in communities across Jamaica. The JCA is taking a customer-centered approach to compliance, with an emphasis on information and education of customers and stakeholders on customs-related matters.

Maldives

The Maldives Inland Revenue Authority (MIRA) has an established human resources system that supports gender equality through proactive “people” practice.

Appendix Table 4. Contextual Statistics on Maldives

Women in the Labor Force, 2019 (percent)	Female Unemployment (percent)	Male Unemployment (percent)	Female MIRA Staff, 2019 (percent)	Female MIRA Executives, 2019 (percent)	Population of Maldives, 2020 (millions)
20.15	5.64	4.90	52.53	34.62	0.38

Source: Based on the 2020 International Survey on Revenue Administration (<https://data.rafit.org>), the IMF’s World Economic Outlook database, and the International Labour Organization’s estimates.

Note: MIRA = Maldives Inland Revenue Authority.

Established in 2010, MIRA is regarded as an employer of choice in Maldives. Earning such an accolade does not come about by chance. It is the result of several factors, notably an established gender equality platform. Although women make up 55.4 percent of the MIRA workforce and 45.5 percent of the managerial and executive roles, staff selection is based on merit, with women and men competing for roles on a level playing field (IMF 2021b). More women than men are currently recruited, in part because of a higher number of women graduates applying for roles. More women are also being promoted: a reflection of the high achievers among those currently applying for promotion.

Continuous learning and development are a feature of MIRA:

- Each employee has a development plan, which is regularly reviewed.
- A broad view is taken of development, including mentoring and extending people through projects.
- Formal learning is supported through exam leave and study leave.
- MIRA provides a wide range of career pathways for employees and has a pipeline of skilled people being prepared for roles through active succession planning.
- Enhanced paid maternity leave is available: six months of paid leave, compared with the 60 days required by legislation.

MIRA has a highly visible public profile and is viewed as a quality organization with quality staff members:

- MIRA uses social media to give visibility to its work and make its employees visible to the community.
- Facebook is used extensively to promote campaigns and communicate key dates and tax-related news. (Approximately 14 percent of the Maldives population follows MIRA on Facebook.)¹⁶

¹⁶ The Maldives Inland Revenue Authority’s Facebook page (facebook.com/maldivesinlandrevenueauthority/).

Romania

Romania's National Agency for Fiscal Administration (NAFA) is investing in the development of its workforce, preparing it for the effects of the changing nature of work.

Appendix Table 5. Contextual Statistics on Romania

Women in the Labor Force, 2019 (percent)	Female Unemployment (percent)	Male Unemployment (percent)	Female NAFA Staff, 2019 (percent)	Female NAFA Executives, 2019 (percent)	Population of Romania, 2020 (millions)
42.90	4.69	5.29	67.64	57.11	19.32

Source: Based on the 2020 International Survey on Revenue Administration (<https://data.rafit.org>), the IMF's World Economic Outlook database, and the International Labour Organization's estimates.

Note: NAFA = National Agency for Fiscal Administration.

Women in Romania face a combination of barriers in moving into the workforce—economic, social, and cultural—which the Romanian government is seeking to address through its constitution and several laws and policies on gender equality. Only 57 percent of women ages 20–64 years are in paid employment in Romania, compared with 74 percent of men (EIGE 2018).

NAFA has a workforce made up of more than 65 percent women, with nearly 60 percent of the management roles filled by women (IMF 2021b). This is a great achievement given that internationally, women in revenue administrations make up most of the workforce but are not the majority in management roles.

Women seek employment with NAFA for several reasons:

- The nature of the work.
- Job stability and income security.
- Human resources policies that consider gender diversity.
- Flexible paid leave.
- Paid parental leave.
- No gender pay gap: women and men get paid the same amount for the same work.

NAFA is preparing its workforce with planned development for the changes to the nature of work that the shift toward digitization and automation will bring.

Development in NAFA is a partnership. Women are expected to take responsibility for their development, get involved, know their potential, and continue to learn and grow. NAFA management provides support and growth opportunities.

Uganda

The Uganda Revenue Authority (URA) has made significant progress in gender equality over 30 years.

Table 6. Contextual Statistics on Uganda

Women in the Labor Force, 2019 (percent)	Female Unemployment (percent)	Male Unemployment (percent)	Female URA Staff, 2019 (percent)	Female URA Executives, 2019 (percent)	Population of Uganda, 2020 (millions)
49.48	11.88	8.68	40.17	33.33	41.22

Source: Based on the 2020 International Survey on Revenue Administration (<https://data.rafit.org>), the IMF's World Economic Outlook database, and the International Labour Organization's estimates.

Note: URA = Uganda Revenue Authority.

Since the early 1990s, Uganda's government has been promoting gender equality. Years of national-level legislation have contributed to an increase in the number of women in more senior decision-making roles at all levels of government. Today, there is a Ministry of Gender, Labour and Social Development and a constitution that provides for equality of all persons. In 2016, Uganda received the third-highest-ranking aggregate gender score among all African countries from the Mo Ibrahim Foundation (Ssali 2019).

Women make up 40 percent of the URA's workforce:

- The URA has progressed from an almost all-male workforce in 1991 to one consisting of 40 percent women in 2019.
- 35 percent of the URA's customs division is female, compared with the predominantly male customs workforces elsewhere in Africa.
- From 2006 to 2020, the head of the URA was a woman, a symbol for other women of what is possible.

The changing nature of revenue administration requires a broader set of skills. Whereas some revenue administrations have traditional roles for men and women, it is becoming clear that skills are often not gender dependent and that all areas would benefit from diverse perspectives.

Modern revenue administration provides opportunities for women. The change to the gender balance in the URA has come about because the URA could see that usual practice would not work in the future. It needed new competencies and skill sets to meet the needs of revenue customers and taxpayers and to cover the range of functions required in modern revenue administration. The shift toward modern revenue administration has provided opportunities for women. As a result, women are presenting themselves for roles at the URA for which they meet the job specifications, and in turn they are more confident and well prepared (Mwondha and others 2018).

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