



Special Series on COVID-19

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Gender Equality and COVID-19: Policies and Institutions for Mitigating the Crisis

Vincent Tang (IMF), Aroa Santiago (UNDP), Zohra Khan (UN Women), David Amaglobeli (IMF), Esuna Dugarova (UNDP), Katherine Gifford (UN Women), Laura Gores (IMF), Jiro Honda (IMF), Alexander Klemm (IMF), Carolina Renteria (IMF), Alberto Soler (IMF), Silke Staab (UN Women), Carolina Osorio-Buitron (IMF), Qianqian Zhang (IMF)

SUMMARY

The COVID-19 crisis threatens decades of progress for women and girls, disproportionately impacting women's incomes, employment, and education opportunities, while increasing pressures of unpaid care and fueling the "shadow pandemic" of gender-based violence. Countries should deploy gender-responsive policies and budgeting, which will help to mitigate the short-term impacts, while also addressing long-term structural drivers of gender inequality. Failing to do so risks long-term scarring and harms the prospects for gender responsive recovery. This note examines how countries worldwide have taken up this challenge, drawing on the United Nations Development Programme (UNDP)-UN Women [COVID-19 Global Gender Response Tracker](#). It also highlights additional tax and expenditure policy recommendations to address the gender impacts of COVID-19, laying out the ways in which gender responsive budgeting can support strategic design and effective implementation of gender responsive policies.

I. INTRODUCTION: COVID AND IMPACT ON GENDER GAPS

The pandemic has put decades of progress on gender equality under threat. While gender gaps had been narrowing for decades in health and education, significant gaps remained before the pandemic,

including in labor force participation and employment.¹ The crisis threatens to reverse progress, in countries worldwide.²

- *Women and girls are on the front line of the pandemic and are disproportionately impacted by poverty.* Women account for 70 percent of the **health and social care workforce** responding to the pandemic, raising risk of infection and concerns over their health and safety.³ The pandemic is poised to push women and girls into **extreme poverty** with the poverty rates rising from 11.7 percent in 2019 to 12.5 percent in 2021 (and the rate for men and boys from 11.3 percent to 12.1 percent), and it may take until 2030 to revert to pre-pandemic levels.⁴
- *Gender-based violence is on the rise.* Reports of **domestic violence** have risen considerably, as the lockdown and social isolation exacerbates the danger women face at home.⁵
- *Women are facing deep challenges in employment.* More so than previous economic crises, the COVID-19 crisis is affecting sectors of the economy with a **large share of women workers** such as retail, hospitality, food service, and the garment industry.⁶ Because of pre-existing gender inequalities, women also tend to hold **less secure jobs**, including part-time work, and in low-income countries more than 80 percent of women's employment is in the informal sector, with less job security, lower social protection, and lower pay. Due to the lockdown and closing of childcare centers, women—who already undertook the majority of unpaid care and domestic work before COVID-19—are taking on even more **unpaid household work and childcare**.⁷ As a result, the **female labor force participation rate declined more than for men** in some countries, and the longer the pandemic lasts, the greater the **risk of long-term unemployment** or lower participation rates, as women who are out of the labor force may lose necessary skills to return to the labor market.⁸
- *Opportunities for future generations are at risk.* Hard-won gains in **education attainment** for young women and girls could be derailed. The Malala Fund estimates that 20 million girls in developing countries may never return to the classroom after pandemic-related school shutdowns.⁹ Progress in closing the **digital divide for women** may be reversed which in turn creates barriers for women and girls to access and use essential digital technologies for work and education.¹⁰

¹ UN Women (2020a) [Gender Equality: Women's Rights in Review 25 Years after Beijing](#).

² UNDP (2020); UN Women (2020b). [From Insights to Action: Gender Equality in the Wake of Covid-19](#).

³ Boniol and others (2019). This concern may be mitigated with the rollout of vaccination. To this end, some countries started rolling out vaccination (often prioritizing health workers), although in many countries the vaccination is still in infancy or has not even started.

⁴ UN Women, UNDP, and Pardee Center (2020). Estimates and forecasts of extreme poverty by sex and age using the International Futures Model. Technical note. Available at: <https://www.unwomen.org/-/media/headquarters/attachments/sections/library/publications/2020/gender-equality-in-the-wake-of-covid-19-technical-note-en.pdf?la=en&vs=2156>.

⁵ For example, Mexico saw a 53 percent increase in emergency calls related to violence against women, domestic violence incidents in the United States increased by 8.1 percent following the imposition of stay-at-home orders. (UN Women, April 2020.) See also: <https://www.unwomen.org/en/news/stories/2020/9/press-release-focus-on-violence-against-women-at-the-un-general-assembly>; UN General Assembly, A/75/274; UN Women, April 2020.

⁶ Alon and others (2021) note the central role of telecommuting: gender gaps in the employment impact of the pandemic arise almost entirely among workers who are unable to work from home. <https://www.nber.org/papers/w28632>

⁷ Emerging evidence confirms that both women and men have increased their unpaid workloads as a result of lockdowns, school and childcare closures. However, more women than men are leaving the workforce, possibly as a result of these increased workloads (https://data.unwomen.org/sites/default/files/inline-files/Whose-time-to-care-brief_0.pdf). A UNDP survey in Turkey found that during the pandemic lockdowns, women performed four more times unpaid care work than men and were less likely to return to paid employment than men when confinement restrictions relaxed. (UNDP 2020b).

⁸ With the pandemic, emerging markets such as Chile, Colombia, and Peru saw much greater decline than that of advanced economies such as Australia, Korea, and the United States. In OECD countries, the female unemployment rate rose faster than the male's in April 2020, but the widened gender gap has been gradually declining since then while slightly picking up this year. See also Alon and others (2020); Bekmez and Ozpolat (2016).

⁹ This relates to secondary school-aged girls <https://malala.org/newsroom/archive/malala-fund-releases-report-girls-education-covid-19>

¹⁰ According to the latest pre-pandemic data, internet usage gap has been prevalent with the largest gap in low-income countries. Persistent gender gaps in digital access and technological inclusion may reduce job potential for women, including those telecommutable occupations that allows for more flexible working arrangements. (Alon and others 2020; Papanikolaou and Schmidt 2020; Pierri and Timmer 2020)

Against this background, gender-responsive policies and budgets are imperative to address widening gender gaps resulting from the pandemic. As well as seeking to expand fiscal space for such policies, governments that are in a fiscally constrained environment should strategically use gender-responsive fiscal policy to improve the allocation of existing resources in more gender equitable ways. As this pandemic has left bare systemic failures and gaps, it also presents an opportunity to recover forward better, by addressing pre-existing structural inequalities and transforming economies toward greater sustainability, inclusion, and resilience to counter future shocks. Fiscal policies and tax systems are powerful tools for such social transformation, when designed and implemented with a gender lens. As the pandemic subsides, the use of gender responsive budgeting to monitor gender outcomes and assess the impacts of gender-responsive fiscal policies can contribute to an equitable and lasting recovery.

II. POLICIES TO ADDRESS GENDER IMPACTS OF COVID-19

The scale of fiscal responses to the economic downturn has been large, although only a fraction target gender inequalities specifically. As of March 17, 2021, direct budget support (expenditure and foregone revenue) amounted to \$10 trillion or 9.2 percent of global 2020 GDP. Revenue and spending measures were 16.4 percent of 2020 GDP for advanced economies, 4.2 percent for emerging market economies, and 1.7 percent for low-income developing countries (April 2021 *Fiscal Monitor*). The [UNDP-UN Women COVID-19 Global Gender Response Tracker](#) illustrates that of a sample of 580 fiscal measures, only 12 percent are defined as “gender-sensitive” in that they provide support for sectors that disproportionately employ women.¹¹ Of 1,700 social protection and labor market measures, 23 percent are gender-sensitive, to the extent that they either target women’s economic security or provide support for unpaid care.

Well-designed fiscal policy—through both expenditure and tax policies—can play an important role in mitigating the negative gender impacts of the pandemic. In addition to providing critical resources to frontline workers, fiscal policies can protect incomes, support employment, and bolster well-being and opportunities. Tax policies also play an important role of raising the revenues to finance gender-responsive spending measures.

Bolstering women’s incomes through social protection

Paid leave can provide income support for those who require time off work for care responsibilities. Paid leave measures have been deployed more prevalently in *advanced economies*, in some cases with financing from government. For example, in [Italy](#) parents of children younger than 12 were allowed to take leave for up to 30 days while receiving 50 percent of the salary paid by the state, and in the [United States](#) parents caring for children whose schools were closed were allowed to have a maximum of 12 weeks of paid family leave, provided for by employers. In [Spain](#), a temporary 100 percent reduction of working hours were made available to those providing care for dependents. [Canada](#) provided cash support to those who stopped working because, among other reasons, they were caring for children.

Cash transfers have been a vital source of support for unemployed as well as for informal sector workers. Such measures have been particularly prevalent in *emerging market and developing economies* where social insurance is less prevalent. For example, in [Brazil](#) the government rolled out an

¹¹ UNDP and UN Women (2021). [Covid-19 Global Gender Response Tracker – Global Factsheet](#). The tracker contains data on 580 fiscal measures taken across 132 countries and territories in response to the pandemic and more than 1,700 social protection and labor market measures in 214 countries and territories.

Emergency Aid cash transfer program covering about one-third of the population and providing double the benefits to households headed by women. In **Egypt**, the government expanded the Takaful and Karama cash transfer social assistance programs to reach about 3.8 million households, mainly targeting female heads of households. In **Colombia**, the government provided an extraordinary subsidy to 2.7 million households that benefit from the cash transfer program where mothers are the main recipient. Such measures are likely to support women with low income or precarious employment.

Tax measures that explicitly target the poor will benefit women, who tend to be overrepresented in lower-income brackets. Measures that make tax systems more progressive generally help reduce the gender pay gap and can be effectively combined with structural policies that ensure women do not remain in low-paid jobs. An example of policy response to the pandemic that temporarily enhances progressivity is **India**, where three months of pension contributions were covered by the government for firms with fewer than 100 employees of which at least 90 percent must earn low wages.

In the medium term, investing in robust, gender-responsive social protection systems by increasing their coverage and adequacy should be a priority. Improving the coverage in countries with high informality would benefit women more as they are more likely than men to work in the informal economy. This will also help to better protect individuals and households against future income shocks and crises. At the same time, it is necessary to enhance the protection of rights of all workers in both formal and informal sectors and secure decent living wages.

Supporting women's employment in crisis and recovery

Caring responsibilities

The increased unpaid care work associated with school closure and increased illness has disproportionately fallen upon women. Parents face important trade-offs regarding paid work and unpaid childcare, since childcare expenses often represent a fixed cost upon entering employment, which only sufficiently high-paid jobs can cover.¹² In light of persistent gender discrimination in the world of work, including sizeable gender pay gaps, it is generally women's employment opportunities that are sacrificed in the face of such trade-offs. Emerging evidence suggests that across countries large numbers of women have left the labor market during the pandemic, while others have faced a sharp drop in working hours and earnings.^{13, 14} Rising unpaid care demands likely play a major role in this trend. It is no coincidence, for example, that in Latin America it is women with children younger than 6 who have experienced the sharpest drop in labor force participation. In **America**, mothers of children under five and unmarried mothers are being left behind in the economic recovery.¹⁵

Enhancing the availability and affordability of care services, including for children, older people, and persons with disabilities, and expanding access to paid parental leave need to be prioritized. Measures to support social infrastructure such as childcare services and physical infrastructure that provides adequate access to water, sanitation, energy, and digital services are critical for reducing unpaid care work and supporting women's employment. Moreover, by focusing on early childhood development and education, outcomes can be improved as cognitive skills developed early in life can boost school

¹² For example, see IMF (2021): COVID-19 and She-cession: The Employment Penalty of Taking Care of Young Children.

¹³ <https://data.unwomen.org/features/fallout-covid-19-working-moms-are-being-squeezed-out-labour-force>

¹⁴ ILO Monitor: COVID-19 and the World of Work. Seventh edition,

https://www.ilo.org/wcmsp5/groups/public/@dgreports/@dcomm/documents/briefingnote/wcms_767028.pdf

¹⁵ <https://www.brookings.edu/blog/up-front/2021/05/06/mothers-are-being-left-behind-in-the-economic-recovery-from-covid-19/>

returns in subsequent education stages.¹⁶ Tax policies that mitigate the high costs of childcare for users, such as child-care tax credits or tax-deductibility, or measures to support childcare facilities, should be introduced or expanded. As short-term measures in response to the pandemic, a few countries used labor market policies to support unpaid caregivers; others have provided emergency childcare services, including for essential workers, or financially compensated parents for school and daycare closures (“cash for care”).

Flexible work arrangements and access to paid family leave can help working parents to better balance unpaid care responsibilities with paid employment in the formal economy.¹⁷ Redistribution of household and care responsibilities within households, such as through mandatory and non-transferable paternity leave, can further alleviate the burden on women. In line with the International Labour Organization convention on maternity leave, almost all OECD countries provide mothers with at least 14 weeks leave around childbirth, and most provide benefits that replace more than 50 percent of previous earnings.¹⁸ The availability of father-specific parental and paternity leave varies considerably across countries, and both duration and replacement rates tend to be lower than those for maternity leave.

Tax systems and the incentive to work

The pandemic reinforces existing structural features of tax systems that disadvantage women.

Notionally gender-neutral tax policy can exacerbate existing inequalities or create disadvantages for women, either because it negatively affects groups where women are over-represented, or it fails to account for longstanding structural gender inequalities. For example, because women are more likely to be caregivers and perform more unpaid work than men, they are more likely to work part-time or in the informal sector, or to exit the labor force.¹⁹ Tax policy should be designed and implemented to address these inequalities and corresponding negative externalities as they result in lower (net) wage rates and fewer employment opportunities for women relative to men, thus contributing to the gender pay gap. Addressing these biases would pay dividends given the disproportionate increase in women’s unemployment during the pandemic.²⁰ Moreover, the gender gap in current income reinforces gender inequality among the elderly, with an average gender pension gap of 25 percent among OECD countries.²¹

Family-based tax systems disincentivize work for secondary earners, who tend to be women.

When taxes are determined at the household level, secondary earners face higher marginal tax rates compared to singles of the same characteristics. Similarly, tax provisions at the family level (such as deductions for dependent spouse) discourage secondary earners from joining the labor force, as the benefits are lost or reduced once they become employed.²²

¹⁶ April 2021 *Fiscal Monitor*.

¹⁷ IMF (2018): Pursuing Women’s Economic Empowerment.

¹⁸ OECD Family database.

¹⁹ See Alesina, Ichino, and Karabarbounis (2011) for a theoretical explanation and Aguiar and Erik Hurst (2007) and Blau and Kahn (2007) for empirical evidence on the positive correlation between home duties and the elasticity of labor.

²⁰ Even if the latter is mostly driven by nontax reasons, such as the closure of childcare facilities or decline of sectors with high shares of female employment.

²¹ See <https://www.forbes.com/sites/carmemithammer/2020/07/11/coronavirus-likely-to-widen-gender-gap-in-retirement/?sh=3d0b696b6abe>

²² Tax provisions at the household level include tax allowances, deductions, credits, or benefits that are targeted based on family income and status. Examples include tax deductions for dependent spouse.

Many countries also have very high tax wedges at the lower end of the labor market.²³ This is often driven by social security contributions rather than tax (which is more often progressive and hence low at low incomes). Given that women tend to be overrepresented in low-paid jobs, notably when they enter the labor force, reforms that reduce high tax wedges at the lower end of the labor market would provide women and, overall, the poor with more powerful incentives to join the labor market. One mechanism for countries with strong administrative capacity is the introduction of earned income tax credits. While there are often other structural barriers that prevent women from entering the workforce, reducing high marginal tax rates can support women's employment. In the context of the pandemic, many countries reduced or deferred without interest the payment of social security contributions, thereby supporting the lower end of the labor market and women. For instance, **Chile** adopted a new law on employment protection whereby employers are required to pay social security and pension contributions if the contract with their workers is suspended, in exchange for having the government extend unemployment insurance benefits to these workers.

Supporting female-dominated sectors

Some measures support economic sectors or occupational groups with higher representation of women workers. Pandemic response measures have included public works programs (for example, MGNREGA program in **India**) and financial and other support for women-owned enterprises (for example, **Paraguay**, South Africa, **Turkey**). For instance, the government of **Morocco** supported women's cooperatives in terms of logistics, product delivery, communication, and e-commerce platform development, as well as by facilitating the certification system for women's cooperatives to produce 30,000 reusable masks per day.

Tax policies have supported women by targeting sectors that are important for their employment.

Through deferred or reduced taxes, tax policy packages were mostly introduced in sub-Saharan Africa and Asia.²⁴ One such example is the suspension of the recovery of tax debts and the collection of the flat-rate minimum for transport, hotel and catering sectors in **Burkina Faso**, where the accommodation and food service activities sector accounts for 7.8 percent of women's employment compared to 1.7 percent of men's. Similarly, **Côte d'Ivoire** deferred for three months the payment of capital income tax for tourism and hotel businesses, with the tourism-related activities (accommodation and food services) covering 10 percent of female employment but only 1 percent of male employment.

Since women have borne most of the costs of the pandemic, these measures will remain critical, as women seek to re-enter the labor market. Out of 107 policy packages that deferred or reduced taxes, 22 were targeted at sectors with high female employment rates, thereby supporting women's economic security. These policies should be maintained or expanded depending on the development of the pandemic and the recovery. Going forward, countries could also consider amending tax systems that increase the likelihood of bankruptcies—for example through earnings-independent taxes, such as minimum taxes or business property taxes—which can disproportionately harm women entrepreneurs, if they are more heavily invested in sectors affected by the pandemic.

Invest in decent work for women. In the post-COVID-19 era, emphasis should be made on adopting active labor market measures that support re-integration of women into the labor force, including through

²³ Tax wedge is defined as the ratio of the sum of all labor taxes and social security contributions (regardless of whether paid by employer or employee) and the total labor cost for the employer (that is wages and employer-paid taxes and contributions).

²⁴ Similar measures have been introduced in the United Kingdom and Norway, but these are not captured by the Tracker. <https://voxeu.org/article/covid-19-and-gender-gap-advanced-economies>

training programs, wage incentives, and new skills development that will prepare them for new demands of the labor market. In response to the decline in women's employment during the pandemic, **Chile** is providing companies with an incentive to allow workers on suspended contracts to return and hire new personnel by subsidizing salaries for up to six months with higher benefits for women, young people, and persons with disabilities. Addressing vertical and horizontal labor market segregation and closing persistent gender pay gaps requires a coordinated approach that combines incentive packages (and disincentives for bad practices) for companies, education programs, entrepreneurship schemes with public investments in quality care service that enable workers with care responsibilities to compete on an equal footing.

Public investments in the care economy can be a critical lever for economic recovery with the potential to generate jobs, build human capital and support women's (re)entry into the workforce.

A recent simulation for eight OECD countries shows that investments in quality care services would create 40–90 percent more jobs than the same level of investments in construction.²⁵ In **South Africa**, for example, making childcare services universally available to all children younger than 5, while entailing a significant increase in public spending, could create 2–3 million new jobs and raise female employment rates by 10 percentage points.²⁶

Promoting well-being and opportunities

Support frontline workers in the pandemic. Spending on healthcare will need to continue to provide frontline workers with personal protective equipment and other necessary medical supplies. Medical personnel continue to be prioritized when it comes to vaccination.

Compensate for the loss of education. To avoid the effect of permanent scarring on the rising generation of boys and girls through the instructional losses due to school closures, public spending on education needs to be ramped up. This spending could support students' remote learning, encourage re-enrollment (by prioritizing those at higher risk of dropping out, especially girls), and offset learning losses. More generally, policies that focus on providing equal opportunities from the start, that is, investing in education, provide a level playing field for women to join the labor market. In general, education attainments are positively correlated with female labor force participation.²⁷

Target the gender digital divide. Those most digitally agile have been able to cope with the crisis better, and use of digital technologies has been essential to democratic participation; access to public services and public transfers; employment opportunities; access to health; finance; social capital and networks; and even preventing or escaping from gender-based violence. Closing the gender digital divide can then contribute to maintaining of livelihoods, ensuring economic safety nets and even saving lives.

Explicitly address gender social norms through fiscal policy. The UNDP Gender Social Norms Index demonstrated, for example, that 50 percent of men worldwide think that, in times of scarcity and crisis, employment should be prioritized for men.²⁸ Unless social norms are disrupted, structural socioeconomic change cannot occur. This can be done through a wide range of behavioral economic tools, such as non-transferable mandatory paternity leaves, tax incentives for companies meeting gender-equality targets, or the creation of public women-in-STEM clubs, among many others.

²⁵ De Henau and Himmelweit (2021).

²⁶ De Henau and others. (2019). "Investing in Free Universal Childcare in South Africa, Turkey and Uruguay: A Comparative Analysis of Costs, Short-Term Employment Effects and Fiscal Revenue."

²⁷ IMF (2015): Catalyst for Change: Empowering Women and Tackling Income Inequality

²⁸ <http://hdr.undp.org/en/gсни>

Policy Conclusions

Public spending along with tax policy measures and off-budget interventions play a critical role in building more resilient and inclusive societies and economies. Over the medium term, fiscal policy will be an important driver of inclusive economic recovery, which supports accelerated progress toward gender equality, which, in turn, can contribute to reductions in poverty. The need for tax systems reform during and after the pandemic also provides an opportunity to address some long-standing structural impediments. The focus on reducing gender gaps in the post-pandemic world will be especially important as many countries will be facing fiscal headwinds and economically empowering women has been shown to bring additional growth dividends. In the post-COVID-19 era, emphasis should be on adopting policy measures that support the integration of women in the labor force, as well as the creation of decent, secure jobs.

A coordinated response across both tax and spending policies can increase effectiveness in addressing gender gaps. For example, general tax cuts to boost labor supply will be more effective for women if combined with other measures such as access to childcare (not just by reducing its cost, but also by ensuring its functioning and safe provision). One tool available to help countries coordinate their approach to financing gender equality and the Sustainable Development Goals across tax and spending policies is through Integrated National Financing Frameworks (INFF).²⁹ Countries should also seize the opportunity to make long-lasting structural change, mitigating the adverse effect of the pandemic on poverty in the short term, while investing in long-term shock-proof resilience. The COVID-19 pandemic has demonstrated the importance of robust social protection systems, as countries with more robust systems have been better prepared to respond to the pandemic.

Over the short term, governments must seek to attenuate the negative impact of the pandemic on specific groups, including women. Policies should focus on extending income support to those in most need, preserving employment linkages, helping manage work and caring responsibilities, and expanding support for small businesses and the self-employed. For those facing limited fiscal space (particularly those economies with elevated debt or large gross financing needs), governments would need to enhance spending efficiency and reallocate resources toward those most affected by the COVID-19 crisis before scaling up spending. Over the medium term, to ensure sufficient resource allocations for gender-responsive fiscal policy in a sustainable manner, they should also seek to build fiscal space for gender policies, by enhancing domestic revenue mobilization and further improving spending efficiency, while taking into account post-COVID strategic priorities.

III. USING GENDER-RESPONSIVE BUDGETING TO IMPLEMENT GENDER RESPONSIVE POLICIES

Policies are much more likely to succeed if they are grounded in gender and social analyses, tailored to the needs of women and men from different groups, and pro-actively targeted to address inequalities.

²⁹ For more information, visit <https://inff.org/>

Gender-responsive budgeting (GRB) brings the powerful tool of national budgets to bear on gender inequalities. It integrates gender considerations into the policies and processes of public financial management, which are the set of laws, rules, systems and processes to allocate public funds, undertake public spending, account transactions and monitor and audit results.³⁰

Countries have committed to gender-responsive budgeting as part of the Sustainable Development Goals (Box 1). IMF (2017) identifies the following key GRB institutions: i) its legislative framework and guidelines (including gender budget statements and gender-specific instructions in budget call circulars); 2) gender-impact assessments; 3) fiscal reports of gender programs and activities, making use of gender tagging; 4) performance-related frameworks for gender policies; and 5) government accountability systems, including parliamentary oversight of gender policies and audits. Existing GRB practices can be leveraged, although all countries—including those with no previous formal experience with it—can make use of the tools and principles to strengthen their policy responses. While strengthening GRB is a continuous and long-term investment, this section sets out entry points that countries of any level of experience can draw upon, to jumpstart the process.

Box 1: Sustainable Development Goal 5: Achieve gender equality and empower all women and girls.

Target 5.c: Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels

Indicator 5.c.1: Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment

A. Assess the impact of the pandemic on gender

Gender Needs Assessments

The starting point is to gauge the best possible understanding of the gender impact of the pandemic. How are the country's sectors where women predominate faring? Do women rely more heavily on scaled-back public services? Presenting the evidence in a single document, such as a Gender Needs Assessment, can focus efforts. The **UK Women and Equality Parliamentary committee** launched an inquiry into the gendered economic impact of COVID, drawing heavily on public calls for evidence. In **Thailand**, the Ministry of Social Development and Human Security has been monitoring the gender-based violence situation since the lockdown in March 2020, and outreach teams have visited local communities to survey the needs of women and girls.

Sex-disaggregated data and gender statistics

Gender needs assessments should exploit available sex-disaggregated data. They can help to identify disproportionate impacts from the pandemic as well as mitigating policies and can draw upon a wide range of data: official statistics, administrative data, ad hoc surveys, studies and other nongovernmental sources. **Canada** has a dedicated web portal on the sex-disaggregated data and gender statistics relevant to COVID-19 and highlights that women suffer higher death rates despite having lower intensive care admission rates. In **Honduras**, data disaggregated by sex and age are used to monitor the incidence of violence against women in the context of COVID-19. The **UK Quarterly Labour Survey** was used to illustrate that women were one-third more likely to work in a shutdown sector than men, particularly at younger ages.³¹

³⁰ GRB was agreed as a commitment by the General Assembly of the UN within the target 5.c.1 of the Sustainable Development Goals.

³¹ Joyce and Xu (2020).

Box 2: Temporarily Bridging the Gender Data Gap – Rapid Surveys

Where statistical systems collect limited sex-disaggregated data, countries can deploy rapid surveys to ascertain a basic level of evidence to identify needs and inform policy responses. They can combine primary sources (online surveys, remote or in-person interviews, etc.) with secondary sources such as sectoral plans or data from humanitarian and development organizations. **Rapid Gender Assessment Surveys** (RGAS), developed by UN Women, use questionnaires to try to capture the family and work situation of respondents, how their sources of income have been affected by the pandemic, access to basic goods and services, coping mechanisms and the monetary and in-kind support they are receiving from the government. They have been used in Africa (**Uganda, Nigeria**), Eastern Europe (**Albania, North Macedonia**) and Central Asia (**Kazakhstan**). **Socio-Economic Impact Assessments** (SEIA), conducted by UNDP, aim to capture the rise in gender gaps as a result of the COVID-19 crisis, in connection with pre-existing challenges (domestic violence, care burden, barriers for women-managed SMEs). In just one month, at the start of the pandemic, the agency performed a Gender Needs Assessment in **Ukraine** based on phone and online surveys. **Uganda's** Bureau of statistics carried out a panel survey on COVID-19, integrating gender-based violence.

There is still a wide room for improvement regarding the production and use of sex-disaggregated data and gender statistics. According to an IMF survey on gender budgeting practices in 91 countries worldwide, less than 30 percent of the respondents have sex-disaggregated data in all or most sectors, and even in countries where they are produced, less than 40 percent use them to inform budget preparation on a regular basis.³² In **Mexico**, a working group on statistics has been set up to establish a minimum set of indicators that allow for the timely monitoring of violence against women.

B. Set out a coherent strategy and allocate sufficient resources

Gender Budget Statements

Drawing on the gathered evidence, publishing a targeted policy document can focus the government's immediate policy response. Gender Budget Statements (GBS) are one way for governments to show how they allocate public resources to pursue gender equality goals. GBS are however typically produced only once a year, with the annual budget, and thus are not necessarily the best tool for a rapid crisis response. Many countries have used alternative formats, such as their COVID-19 response plans or other policy documents, to communicate how public spending addresses gender inequalities. **Canada**, for instance, has announced policy commitments to prevent gender-based violence and to address the economic effect of the pandemic on women, establishing a link between its COVID-19 economic response plan and its longer-term overarching national gender goals.³³

Beyond the present year, it is crucial to allocate sufficient resources to gender-responsive policies to transform goals into action. As governments prepare budgets for next year, anchoring gender-responsive policy goals through Pre-Budget Statements and Gender Budget Statements can help ensure that sufficient resources are channeled to these goals. In addition, they create transparency and accountability. **Australia's** annual Gender Budget Statement for instance explains how the budget is contributing to gender goals. Other countries to regularly elaborate and publish them include Bangladesh, Canada, India, Japan, Morocco, Rwanda, South Korea, and Spain. Data reported by 69 countries and territories on SDG Indicator 5.c.1 find that as of 2018, only 32 percent of countries produce gender

³² The survey takes stock of the use of GB tools in a wide sample of countries (so far, 91) from all regions and income levels between 2019 and 2020, based on the IMF's GB framework.

³³ Leveraging the six overarching objectives of its Gender Results Framework, Canada's Ministry of Finance discusses the impact of COVID-19 on diverse groups and how response measures address these, as per objective of the results framework.

budget statements, demonstrating the need for continued effort to increase their consistent production and use.³⁴

Budget Call Circulars

Ministries of Finance can use their annual budget call circulars to issue specific guidelines on gender objectives. Integrating specific instructions into the budget circulars anchors gender equality into the budget preparation process, ensuring that gender priorities are included into Line Ministries' budget submissions at a sectoral level.³⁵ In the context of the COVID-19 response, the **Philippines'** Budget Memorandum highlights priority policies and strategies with a gender perspective in the areas of health, nutrition, and social protection. A Joint Memorandum Circular of the Commission on Human Rights and Department of Interior and Local Government was issued to address violence against women, with directives and recommendations toward gender-responsive and intersectional interventions during the crisis, transition, and recovery period. In designing the 2020 investment program, the **Icelandic Ministry of Finance** asked line ministries to estimate the number of jobs created and their gender ratio in their project proposals. In the medium term, there is room for improvement in the use of budget circulars in the regular budget planning exercises: according to the IMF's survey, about 40 percent of Ministries of Finance use them to issue instructions on gender budgeting.

C. Design effective policy responses

Ex Ante Gender Impact Assessments

Ex ante Gender Impact Assessments (GIA) improve the formulation and prioritization of policies by identifying intended and unintended effects on gender equality. Ex ante GIA is the estimation of the different impacts (positive, negative, or neutral) of a policy proposal on gender equality. They can be conducted on policies that are specifically aimed at tackling gender gaps but can also highlight unintended bias in non-gender specific programs or policies, for instance during episodes of fiscal consolidation. As described in Section II, a wage subsidy scheme might leave out informal workers—often predominantly women—or a tax policy could discourage women from seeking employment.³⁶ Using gender analysis, the program Enterprise **Georgia** that aims to strengthen business development, has eliminated preconditions for eligibility and been expanded to some sectors where women often run businesses or are intensive in female labor force. **Rwanda** has expanded and facilitated access to the Public Works and cash-transfer programs and the rural-focused Community Based Health Insurance scheme, with impact analysis having showed a stronger benefit to women-led households.³⁷

Government-wide methodology can support the systematic use of ex ante GIA. These can set out key gender gaps to analyze, transmission channels of policies and metrics to quantify their impact. In **Canada's** Gender Based Analysis (GBA+), all new budget proposals are submitted to ex ante GIA according to a governmentwide methodology.³⁸ In **Spain** the Institute of Women and Equal Opportunities

³⁴ SDG Indicator reporting 2018.

³⁵ Budget circulars ideally clarify processes, timelines, roles of actors and provide templates and guidance on budget submissions by Ministries, Departments and Agencies for the next annual budget. <https://www.imf.org/~/media/Files/Publications/covid19-special-notes/en-special-series-on-covid-19-budgeting-in-a-crisis-guidance-on-preparing-the-2021-budget.aspx>

³⁶ For example, UNDP, UN Women, and the Pardee Centre for International Futures have constructed a counterfactual scenario along these lines for the world economy. This scenario projects that, in the absence of the pandemic, the poverty rate for women would have declined by 2.7 percent between 2019 and 2021, but now an increase of 9.1 percent in the same period is expected as a result of COVID-19. Similar projections can be carried out at a national level.

³⁷ CBHI subsidizes health premiums and copayments of the poorest, promotes advice on family planning and delivery, and provides pre- and post-natal care. In rural areas this program primarily benefits women-headed households, which tend to be smaller and poorer than the male-headed ones.

³⁸ A detailed summary of the GBA+ has been published on the web site of Finance Canada (together with the estimated budgetary cost of each measure).

(IWEQ) has compiled and published an ex ante GIA of the COVID-19 emergency measures on the basis of a governmentwide methodology. In [Kosovo](#), UN Women is supporting the Ministry of Finance in conducting ex ante GIA on selected measures of the Economic Recovery Program. In the [Philippines](#), policy initiatives targeted toward women for the COVID-19 response was published and included a GIA. According to the IMF GRB survey, GIAs are not widely used yet and only 20 percent of respondent countries undertake them for all or most new policy proposals.

D. Audit gender-related policy measures and evaluate their impact on women

Performance audits of gender policies

Performance audits can include assessment of the effectiveness of government responses on women.³⁹ As governments rush to implement large-scale responses to the crisis, Supreme Audit Institution (SAIs) are strongholds of accountability. By integrating a gender dimension into audit work, they can help governments assess on an ex post basis whether national responses succeeded in addressing the needs of women, girls, and marginalized groups. [Peru's SAI](#) gathers some performance-related information on the number and geographic location of vulnerable groups and families benefitting from emergency measures, such as food parcels or economic support. Such specific information can be useful as light-touch evaluations of the effects and beneficiaries of emergency policy measures. The [SAIs of Serbia and Uganda](#) already announced an audit on the increase of intimate partner violence against women (linked to SDG 5.2) during the COVID-19 crisis.⁴⁰ Institutions such as [INTOSAI's Development Initiative](#) and [UN Women's](#) Independent Evaluation and Audit Services have published guidance material on gender-related audits for COVID-19 spending. UN Data from SDG Indicator 5.c.1 found that independent gender audits are used in 19 percent of reporting countries (13 out of 69 countries). Reasons for the limited use include capacity constraints; gaps between strategic planning and budgeting; and limited available sex-disaggregated data on access to and use of services.⁴¹ SAIs that have done gender audits include [Mexico](#), [Canada](#), and [Austria](#).

Gender-Responsive Budgeting Conclusions

Gender-responsive budgeting is a strategic approach to operationalizing and monitoring gender responsive COVID-19 policies. It provides a framework with specific tools to be applied at each stage of the public finance management cycle for planning, budgeting, executing, and evaluating budget performance from a gender perspective. Available evidence from country efforts provide entry points for applying specific gender budgeting tools in the current context and as part of longer-term recovery. Policy measures in the COVID-19 context are often rapidly adopted and approved, which makes the use of tools for public performance setting and oversight even more important.

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³⁹ Despite audit being typically an ex post function, some SAIs have found innovative ways to conduct controls during the COVID-19 emergency. A prominent frontrunner so-called concurrent controls is the SAI of Peru. Another example, during the Ebola epidemic, are the Auditor Service of Sierra Leone's real-time audits.

⁴⁰ Fully-fledged performance audits are typically conducted ex post, to assess the benefits a particular policy measure has produced for certain types of populations. Although it is possible to conduct an audit while a measure is ongoing, audits often require an advanced implementation stage, for effects of the measure to be perceptible and ready to be evaluated.

⁴¹ Defined as "proportion of countries with systems to track and make public allocations for gender equality and women's empowerment."

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