

Gender and Revenue Administration ALBANIA

14/03/2023



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Gender Responsive in Albania

Gender Responsive Budgeting in Albania began with a decision of the Council of Ministers in 2012.

Albania's gender budgeting initiative is driven in large measure by its candidacy for EU membership and support from UN Women.

It is also strongly influenced by the model in place in Austria.

As candidate for EU membership, the country has been working toward the restructuring of its economy and the reorganization of its administration in accordance with EU agreements.

Since 1995 there have been many developments, in the area of gender equality, antidiscrimination etc....

The legal framework for the promotion of legal equality has been considerably improved by the ratification of a series of important international instruments and by other amendments.



Developments, in the area of gender equality

LIST OF THE MAIN NATIONAL CHANGES IN THE FIELD OF GENDER EQUALITY (1995 – 2019) relevant for fiscal purposes

Year 1995: Law no. 7961, 12.7.1995 "The Code of Labor of the Republic of Albania"

Year 1998: The Constitution of the Republic of Albania

Year 1999: Law no. 8454, 04.02.1999 "For the Ombudsman"

Year 2004: Law no. 9198, 01.07.2004 "On Gender Equality in the Society" (repealed)

Year 2008: Law no.10019, 29.12.2008 "Electoral Code of the Republic of Albania"

Year 2010:

1.Law no. 10221, 04.02.2010 "On the Protection from Discrimination"

2.Law no.10237, 18.02.2010 "On Health Security at Work"

Year 2011: Law no.10399, 17.03.2011 "On assistance and social services"

Year 2013: Common Instruction No. 21 dated 21.06.2013, between MoLSAO and the Ministry of Finance "on definition of procedures that must be followed for gender integration in medium term budget program"

Year 2014

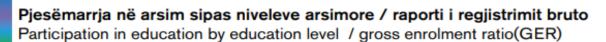
- 1. National Action Plan for women entrepreneurship 2014-2020
- 3. Employment Promotion Program "For unemployed jobseekers in difficulty" no.48, 11.01.2012, amended with no. 192, 02.04.2014
- 4. Employment Promotion Program through Job Training.no. 47, 16.01.2008, amended by no.193, 02.04.2014

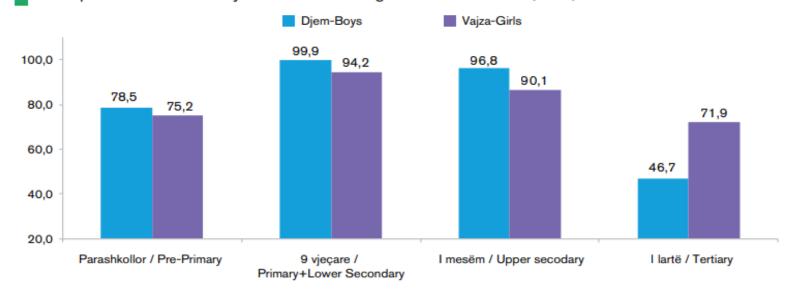
MAY 2021 Council of Ministers Approved NATIONAL GENDER EQUALITY STRATEGY AND ACTION PLAN, 2021–2030,



Gender Responsive in Albania

Albania's population at 1 January 2021 was 2,829,741, a of 0.6 % from 2020. During this year the number of women in Albania decreased by 0.4 %, while the population of men decreased by 0.7 %. The female population is 50.2 %.





Burimi: INSTAT Source: INSTAT



Human resources in the tax administration

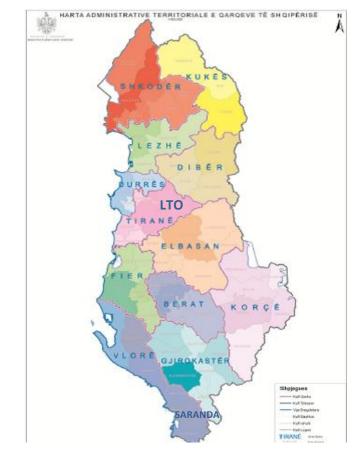
Tax Administration Organizational Structure is a function-based structure mixed with some territorial aspects.

It is organized with three business streams and a network of 13 Regional Tax Offices (RTO) and a Large Taxpayer Office (LTO) contributes approximately 40%

of GDT revenue:

Ministry of Finance and Economy General Directorate of Taxation (HQ are assigned 308 employees) Program Supporting Operational composition program delivery 13 Regional Tax Offices (RTO) (LTO) (1014 employees) that contributes approximately 40% of GDT revenue

(234 employees)





Human resources in the tax administration

The GDT has autonomy for planning and managing decision regarding budgetary matters based on meeting objectives, although according to the law Ministerial approval is required for reallocations.

Human resource policies and processes assure merit-based selection, appraisal, and promotion within the Tax Administration

Prime Minister Order Nr. 33/20 approved the last changes to Tax Administration Structure.

77% or 1122 are Civil Servants that apply requirement of Law 152/2013 and

23% or 328 are contracted based on Labor Code

Total number of staff approved is <u>1.450</u>, while human recourses in place in 2022 are <u>1261</u>, and;

> 570 women's 45.2%

691 men's 54.8%

Female in executive positions 38.8%

- From 4 high level positions 3 are women officials
- From **32** mid level directors **11** are women.



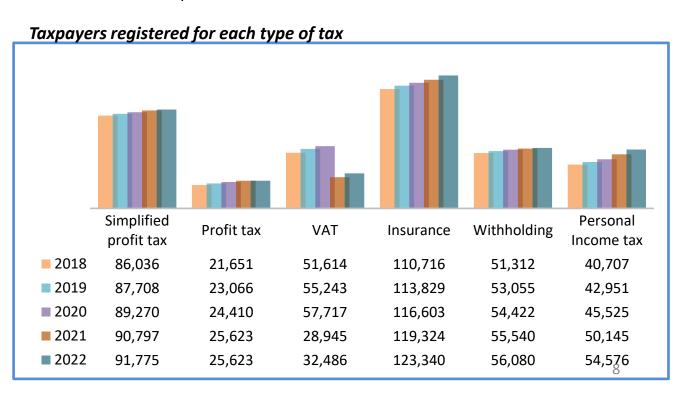
Revenue and taxpayer population

Structure of Revenue Income in Albania:

- Net revenue from taxes counts 58.5% of total net revenue.
- Health and social contributions counts 41.5% of total net revenue.

Net revenue from taxes collected in 2022, are 285.5 billion Albanian LEK or 14% more compared with 2021.

Revenue from *Health and Social Contribution* Collected in *2022* are *118.4 billion Albanian LEK* or *11.48%* more compared with *2021*.





Human resources taxpayer population

Total number of declared employees in 2022 is 714,388:

Regions with the largest number of female employees are:

Tirana 131,601 LTO 60,281 Durrësi 34,224

8.8 % of total female employees are self-employed

Sectors	Female employees
Constructions	9,180
Production(Manufacturi ng)	63,728
Services	196,377
Transport	3,482
Trade	62,909
Grand Total	335,676









Female leaders and decision makers





2019	2020	2021
10.1%	6.6%	4.5%



GENDER SOCIAL PROTECTION PROGRAM

From January 2023 the Government of Albania's Ministry of Finance and Economy and Ministry of Health will have a Social Protection Program for mothers, who are the main pillars of the family. Mothers who have more than 3 minor children will be supported by the payment of social and health insurance for the first 5 years.

Over 6500 mothers over the country are beneficiaries and can apply through e-Albania portal.

Institutions involved

- Ministry of Health
- Social Insurance institute
- Tax Administration





IMPORTANCE OF GENDER EQUALITY IN REVENUE ADMINISTRATION

Well and fair designed tax systems can help to reduce gender gaps, while improving labor-force participation, the use of gender budgeting and the enhanced economic participation of women can change quality of life

TAX administration with a lot of data can help to build better tool kits to reduce gender inequality such as in: gender pay gap, and changing behaviors, such as participation in the workforce, consumption, and investment