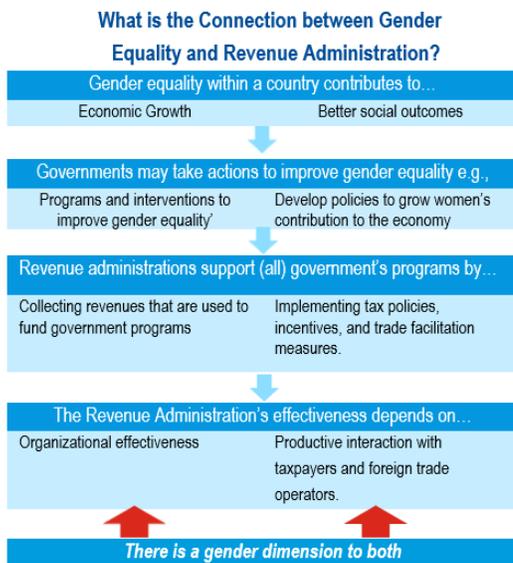


Revenue Administration and Gender ¹

Recognizing the importance of incorporating gender equality² and women’s economic empowerment into Revenue Administration

Gender equality leads to significant improvements in social outcomes and economic development. In 2019, IMF estimated that closing the gender employment gap for countries with low gender equality could increase GDP by an average of 35 percent—with 7–8 percentage points being productivity gains due to gender diversity.³ With the disproportionate impact of COVID on women, gender-focused tax policy changes are even more topical and tax and customs administrations (RAs)⁴ need to consider how they can best realize revenue gains needed for social and economic development while applying a gender lens in their organizational design, policies and practices.

RAs support gender equality objectives by effectively and efficiently collecting revenue, implementing tax policies, streamlining supply chains, and facilitating trade. Revenue collected is critically important to the financing of, and successful implementation of social and economic development programs that enable women participation and economic empowerment.



RAs Can Contribute to Gender Equality Goals By...

- Establishing a gender balanced workforce with policies and procedures that ensure equal employment opportunities for all genders. Growing a workforce of women and men with the same opportunities, able to meet the needs of taxpayers and stakeholders requires integrating gender equality aspects in the design and implementation of the RA’s workforce policies and practices.

Gender Equality

Achieving Gender Equality and empowering all women and girls is the United Nations Sustainable Development Goal 5 recognizing equal opportunity as a fundamental human right and a necessary foundation for a peaceful, prosperous, and sustainable world.

¹ This short note was produced by the Revenue Administration Gender Working Group, of the IMF’s Fiscal Affairs Department in November 2021. The views expressed in this note are those of the authors and do not necessarily represent the views of the IMF, its Executive Board, or IMF management. It is intended to be used as a quick reference document to help promote understanding of this emerging topic. A more in-depth technical note on this topic is forthcoming and will provide significantly more information.

² Gender Equality is a United Nation’s sustainable development goal. Gender Equity is the right to freedom from bias or favoritism, treating people in a fair and just way through programs and policies, paving the way for equality. To minimize confusion, the word equality is used throughout this note.

³ Era Dabla-Norris and Kalpana Kochhar. 2019. “Closing the Gender Gap.” IMF, March 2019

⁴ Revenue Administrations refers to both tax and customs administrations

- Applying a gender lens when administering the RA laws to minimize barriers for women’s employment, entrepreneurship, and trade. RAs already segment the taxpayer base to properly target products, services, and interventions to the needs of distinguishable taxpayer segments. Women employees and women-led and owned businesses are segments that should also be distinguished for tailored compliance treatments and service offerings. More attention is needed in this area.

Gender Equality Supports Stronger RA Outcomes by...

- Recognizing the unique needs of female taxpayers to expand their economic participation, contributing to growth in the tax base, increasing trust in the RAs, and facilitating trade and revenue collection. Likewise, addressing the compliance and service needs of women taxpayers helps reduce the cost of collection for the RA and the compliance costs for women taxpayers, likely leading to increased voluntary compliance.

Additional resources

These additional resources may enrich your understanding of the role of gender in RA

1. Gender and Revenue Administration Podcast Series

We invite you to listen to impactful leaders from different administrations who have made a difference in gender equality by understanding its importance, and through innovative programs and policies:

Episode 1: Ecuador, Jamaica



Episode 2: Maldives, Romania



Episode 3: Uganda, Australia



2. Some key considerations for RAs on gender.

Having a detailed breakup of gender by position/level of staff

Recruitment policy with gender priorities identified.?

Establishing services (information seminars, business mentorship programs, after-hours call-back service) geared to women?

Thinking about compliance treatment by gender.

3. The IMF Exchange. No Women Left Behind: A conversation between Kristalina Georgieva and Chrystia Freeland (Canada’s Deputy PM)

