

Gender Budgeting: A Useful Approach for Aotearoa New Zealand

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Gender Budgeting: A Useful Approach for Aotearoa
New Zealand?

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Abstract

Gender budgeting provides a way of analysing government expenditure and fiscal policy to promote gender equality. It can take many forms in practice including analysis of budget allocations, the structure of fiscal policies, expenditure tracking and monitoring systems to identify gender bias, whether explicit or implicit. It is generally understood that to ensure success such initiatives should be supported by both government and civil society.

The concept of gender budgeting is now accepted globally, gaining the support of the OECD, the United Nations, the ILO, and the IMF. Some form of gender budgeting is now undertaken in over 80 countries, and while there have historically been many examples of effective application in developing countries, it is now also gaining popularity in OECD and G7 countries as they seek to address gender equality issues. This paper includes an example of gender analysis on tax concessions but other studies have focused on health, education, and labour market incentives.

New Zealand has not introduced any formal gender budgeting initiatives. In this paper, its 2016 Tax Expenditure Statement was reviewed, and identified as lacking any gender specific analysis but including a number of expenditures that could have a potentially negative impact on gender equality. Tax expenditures are generally not recognised and treated as expenditure, although the financial impact is the same, and this small example illustrates how gender budgeting has the potential to provide greater transparency and analysis of expenditure on tax concessions.

The paper discusses increasing the transparency of tax expenditures as an example of how gender budgeting could increase fiscal transparency in New Zealand. This paper argues that New Zealand would benefit from exploring the potential application of gender budgeting principles to increase the transparency of fiscal policy and inform policy debate.

JEL CLASSIFICATION

H2 Taxation, Subsidies, and Revenue - General
H5 National Government Expenditures and Related Policies - General
I3 Welfare, Well-Being, and Poverty - General
J16 Economics of Gender • Non-labor Discrimination,
J18 Public Policy

KEYWORDS

Gender budgeting; gender analysis; tax expenditure.

Executive Summary

The purpose of this paper is to explore whether gender budgeting concepts could contribute to fiscal reporting in New Zealand. While New Zealand consistently ranks among the most transparent countries in the world when it comes to budget reporting (OBI, 2017), it does not incorporate any formal gender analysis into the budget documentation, nor does civil society produce any gender budget reporting. This paper considers whether New Zealand could benefit from applying explicit gender budgeting as part of the pre-budget decision process or the post-budget reporting process. This is tested by applying gender budgeting analysis to the 2016 Tax Expenditure Statement, to explore the insights that could be drawn from gender budgeting, which could inform tax and other government expenditure policy decisions in New Zealand.

The aim of gender budgeting is to promote gender equality, and there are a number of forms that can be implemented, usually with both government and civil society participants. Gender budgeting is not one task, but many tasks, and means that all policies are designed with the promotion of gender equality in mind. It has international support from the OECD, the United Nations, the ILO, and the IMF and some form of gender budgeting is now undertaken in over 80 countries. While there have historically been many examples of effective application in developing countries, gender budgeting is now also gaining popularity in OECD and G7 countries, as they seek to address gender equality issues.

Gender budgeting can help improve gender equality by identifying and classifying expenditure that is likely to have a positive or negative impact on a particular gender. It begins by generating gender positive initiatives from within government or through the input of civil society. It can then help ensure that sufficient expenditure is provided for them, by providing a method to analyse proposed expenditure, including ensuring that negative impacts are avoided.

One particular aspect of fiscal reporting that attracts attention from a gender equality perspective is tax concessions on the basis of the argument that tax is not gender neutral. International literature suggests tax concessions should be recognised and treated as expenditure including being subject to the same level of review and public scrutiny as other direct spending expenditure items.

This paper provides an outline of gender budgeting initiatives, describes how they have been implemented in various countries, and undertakes an analysis of the 2016 Tax Expenditure Statement to determine whether any of the items had a particularly gendered impact. The findings indicate that the Tax Expenditure Statement currently lacks any gender specific analysis and that a number of the tax concessions have a potentially negative impact on gender equality.

The policy implications of this research include the potential to increase transparency of expenditure and inform policy debate. It could also lead to a new focus on gender-based analysis by policy makers and civil society and this could be extended to other population-based analysis. A potential outcome for civil society is for future work to produce a Women's Budget Statement as is becoming common overseas.

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Gender Budgeting: A Useful Approach for Aotearoa New Zealand?

1 Introduction

Gender budgeting provides a way of analysing government expenditure and fiscal policy to promote gender equality. It uses the concept of gender mainstreaming, where all policies are designed with the promotion of gender equality in mind, and applies it to the budget process (OECD, 2017:2). Accordingly, gender budgeting is not one task, but many tasks and it has been described as ‘a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality’ (Council of Europe, 2009:68).

Gender budgeting initiatives are introduced where countries want to focus on gender equality. Various rationales have been presented to support gender budgeting. Stotsky (2006) outlines a number of potential rationales including gender budgeting as a way to incorporate certain ‘externalities’, which are costs and benefits resulting from economic activities, that are not taken into account in the market. One such externality is the economic growth that occurs when women’s disadvantage is reduced. By giving profile to these externalities actions can be taken to ensure more positive externalities are generated (Stotsky, 2006:13). She also argues that even if economic growth did not occur, improving women’s situation may be justified on the basis that it provides a fairer distribution of income or wellbeing, which would result in a fairer society (Stotsky, 2006:14). She also notes that externalities can be internalised through, amongst other means, the allocation of property rights. Those countries that do not allow women to own property diminish the incentive to invest productively in those assets and a gender budget would allow gender concerns to be incorporated (Stotsky, 2006:14).

Seeking to draw on positive experiences overseas consideration is given in this paper as to how New Zealand could benefit from the application of gender budgeting principles. This paper argues that New Zealand would greatly benefit from exploring the potential application of gender budgeting principles to increase transparency of expenditure and inform policy debate. This is explored initially by reviewing the literature and then tested by applying gender budgeting analysis to New Zealand’s 2016 Tax Expenditure Statement.

The paper is structured in five main parts after this introduction as Part One. Part Two begins by outlining gender equality, gender analysis, and the activities and agents involved in gender budgeting. It then describes some of the many types of gender budgeting initiatives. Various examples of application in different countries is provided in Part Three. Part Four describes the New Zealand reporting context and the international commitments the country has made with respect to gender equality. Part Five discusses tax as an expenditure item, and is followed by consideration of New Zealand’s Tax Expenditure Statement in Part Six. This section provides an example of gender budgeting in action, through an analysis of the 2016 Tax Expenditure Statement, which determines whether any of the items has a particularly gendered impact. The paper closes with a conclusion in Part Seven.

2 Gender Budgeting

This section of the paper first outlines gender equality, gender analysis, and the activities and agents involved in gender budgeting. It then provides details of what gender budgeting looks like in practise through a summary of the international guidance.

2.1 Gender equality

Gender budgeting initiatives are introduced where countries want to focus on gender equality. Gender equality refers to equality of outcome between the genders, so that girls and boys, men and women, all have equal outcomes in terms of health, education, employment. In order to achieve gender equality, focus is required at the policy level because 'policies that may appear gender neutral actually affect women and men differently' (Washington, 1998:10; see also Lombardo et al, 2017:1; Bustelo, 2017:84).

By specifically identifying and quantifying expenditure on women, low amounts can be challenged, and increases sought. By analysing proposed expenditure using a gender lens, policies that would have a negative effect on women can also be challenged, and amended or rejected. By including women early in the policy-making process, a greater understanding of what interventions are desired can be obtained, and with the support of women or equality-minded men later in the process, can be implemented.

Gender is not the only significant factor for women's equality. There are a number of other factors that can have an impact, in particular race, but also sexuality, age, physical ability, religion, etc. The combination of these is often referred to in the academic literature as 'intersectionality' and in the policy environment, Canada has recently introduced the term 'Gender Plus' to refer to these additional elements (Government of Canada, 2017:1). These other factors are also relevant in discussions of inequality between men, as well as between women and men, and the author acknowledges the significant impact of these additional factors. However the scope of this paper is deliberately narrow and will only consider gender.

2.2 Gender analysis

Before proceeding further, a brief note on terminology. Gender budgeting is a broad term that captures various types of gender analysis, and could be said to be an umbrella term for a range of activities, which are sometimes referred to as gender responsive budgeting or GRB.

Gender analysis is a technique that can be applied at different stages of the policy and budget process, to analyse either proposals, or decisions. As the aim of gender budgeting is to improve gender equality, where analysis is taken of decisions that have already been made, the challenge is to use that analysis to inform debate and future decision-making.

Such population-based policy analysis has come in and out of favour over the years. However, gender equality remains a stated aim of many organisations, and gender budgeting or gender analysis is recognised as having a role to play in achieving that aim. Reflecting that understanding, there has been a growing involvement of civil society in gender budgeting work, as well as a growing number of governments incorporating gender analysis into their Budget documentation.

The term civil society was just introduced. As a concept, it has its history in Ancient Greece (Ehrenberg, 2017:13) and here the term is used to mean agents other than the government, such as academia and voluntary groups. This is in keeping with a definition of civil society in the literature as ‘a sphere of social interaction between economy and state, composed above all of the intimate sphere (especially the family), the sphere of associations (especially voluntary associations), social movements, and forms of public communication’ (Cohen and Arato, 1992:ix).

Civil society plays an important role within policy making. As well as the democratic process of voting in elections, there is the engagement in consultation processes, such as Select Committees. Civil society and government can play complementary roles with respect to gender budgeting as explored below.

2.3 Activities and agents

Gender budgeting is a term that encapsulates a range of activities but they all have the common purpose to improve gender equality. Activities can include the following:

- Identification of initiatives that support gender equality (advocacy)
- Examination of proposed expenditure to determine gender impact (gender analysis)
- Analysis of agreed expenditure (gender responsive budget documentation)

Different activities are often undertaken by different parties. Women’s groups may participate in the identification of initiatives that they would like to see supported, that is, they can play an advocacy role. Policy makers may undertake gender analysis of proposed policies. This can involve the production of a Gender Impact Statement, which is a similar concept to the requirement for consideration of any Human Rights or Treaty of Waitangi impacts, in New Zealand’s Regulatory Impact Analysis [RIA] documentation.

A Government may include a Gender Statement or Budget as part of its Budget Documentation (as occurs in Canada) or civil society such as academia or NGO’s may produce a Gender Statement based on its own review of the government budget (as is the case in the UK and Australia). This type of ex-post budgetary analysis has been the most widely used gender budgeting tool (ILO, 2006:29). This paper provides a small example of this in a New Zealand context, by analysing the 2016 Tax Expenditure Statement, in Part Six of this paper.

Budlender et al (2002) argue that the gender budgeting exercise should be a partnership between civil society and government, because of the gender budgeting goal of influencing government policy, and civil society’s ability to critique how effective a programme has been. The European Institute for Gender Equality [EIGE] also supports the involvement of external stakeholders in the gender budgeting process (Maceira, 2017) although it has been suggested that non-government organisations [NGOs] are constrained not just financially, but also in terms of resources, capacity and capability (McGregor et al, 2016:181).

2.4 Outline of gender budgeting

As a concept gender budgeting is globally accepted, gaining the support of the OECD, the United Nations, the ILO, and the IMF (OECD, 2016; United Nations, 2002; ILO, 2006, 2011; IMF, 2016). Some form of gender budgeting is now undertaken in over 80 countries (Stotsky, 2016:6). It has been in place since the 1980s in Australia but became widespread after the 1995 Beijing Platform for Action called for countries to 'Develop conceptual and practical methodologies for incorporating gender perspectives into all aspects of economic policy-making' (United Nations, 1995). While there have historically been many examples of effective application in developing countries, gender budgeting is now also gaining popularity in OECD and G7 countries, as they seek to address gender equality issues. This year Canada introduced a Gender Statement into its Budget documentation (Government of Canada, 2017) and Italy announced its intention to consider the use of gender budgeting to help achieve gender equality (Global Government Forum, 2017).

The 2015 Organisation for Economic Cooperation and Development [OECD] Recommendation of the Council on Gender Equality in Public Life contained a reference that members should embed gender equality in the design, development, implementation and evaluation of relevant public policies and budgets. It went on to say members should consider integrating the gender perspective in all phases of the budget cycle (OECD, 2016).

A typology of gender budgeting in practice has since been derived by the OECD, which classifies activities by their stage in the budget process (OECD, 2017:7).

- a) Ex ante gender budgeting approaches
 - Ex ante gender impact assessment
 - Gender budget baseline analysis
 - Gender needs assessment
- b) Concurrent gender budgeting approaches
 - Gender perspective in performance setting
 - Gender perspective in resource allocation
 - Gender-related budgeting incidence analysis
- c) Ex post gender budgeting approaches
 - Ex post gender impact assessment
 - Gender audit of the budget
 - Gender perspective in spending review

A few years ago the ILO noted that gender budgeting was in line with its approach to gender and development and with international gender equality commitments (ILO, 2006:1). More recently it went further and suggested that gender budgeting can assist in achieving its strategic objective to 'Create greater opportunities for women and men to secure decent employment and income' (ILO, 2011:22).

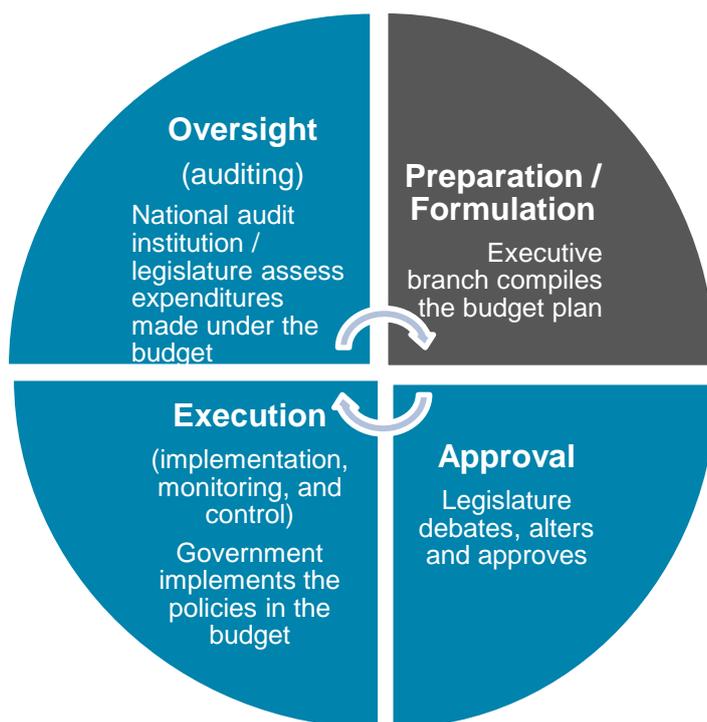
The IMF has commissioned a number of working papers on gender budgeting, including a recent paper by Janet G. Stotsky, which concludes that gender budgeting can improve budgeting and can be firmly grounded in public finance principles (Stotsky, 2016:13).

The IMF also recently conducted a review of gender budgeting in the G7 countries, at the request of Italy, which currently holds the G7 presidency. It found that, while there had been effective use of a wide range of fiscal and non-fiscal policies to reduce gender inequality, there had been less progress in developing effective gender-specific public finance management institutions. However the IMF recognised the potential for well-

structured fiscal policies and sound public finance management systems to contribute to gender equality (IMF, 2017:1).

To further illustrate gender budgeting, and the processes that it includes, details from three prominent international agencies and an established author are provided. The first two agencies provide details of the budget process and third provides details of gender analysis. The established gender budgeting author offers a technique for analysing agreed expenditure from a gender perspective.

The first agency is UNICEF. They identify four stages of the budget process: Oversight, Preparation / Formulation, Approval and Execution (UNICEF, 2016:6).

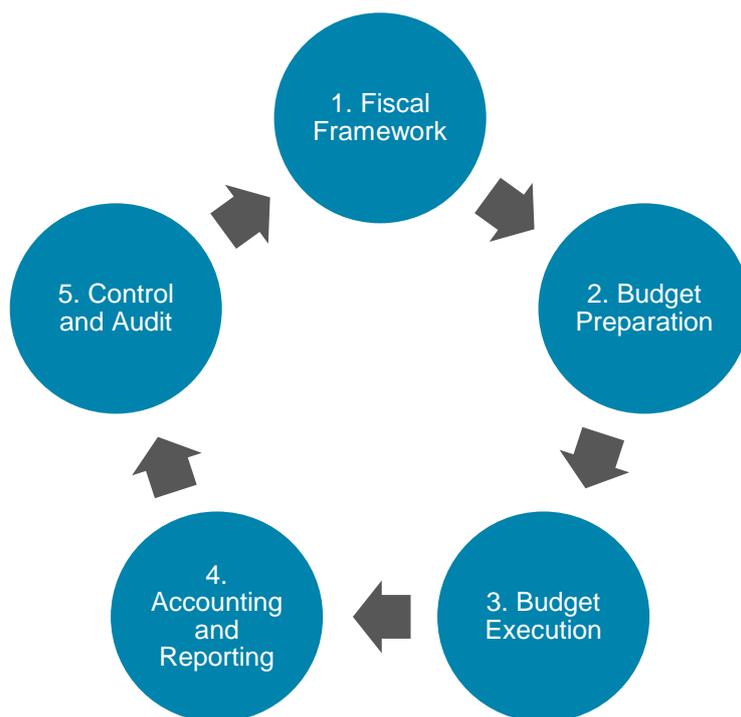


Source: UNICEF, 2016:6 – Figure 1. The budget process (simplified)

Using this framework we can consider what gender budgeting initiatives might be undertaken and when.

Oversight includes the assessment of budget expenditures by the legislature. Preparation / Formulation is the compilation of the budget. It is often relatively straightforward to identify gender specific and equal opportunity measures at this stage in the process and these may also be promoted by government as evidence of addressing gender issues. It may be more challenging to influence government to include such initiatives in the first place, or to design, or fund them in the way desired by those targeted. The gender impact of mainstream budget initiatives should also be highlighted at this stage although sometimes this work is undertaken by civil society after the budget is released. Approval refers to the approval of the budget by the legislature and Execution is the implementation, monitoring and control of the policies in the budget. Civil society can play a role in monitoring and assess budget measures.

A second illustration of gender budgeting is provided by the IMF.



Source: IMF, 2017:9 - Stages of the Budget Process

The final examples relate to guidance on gender analysis. Through its Office of the Special Adviser on Gender Issues and Advancement of Women, the United Nations outlined how gender analysis should be undertaken (United Nations, 2002:3-4):

- ask questions about the responsibilities, activities, interests and priorities of women and men, and how their experience of problems may differ
- question assumptions about “families”, “households” or “people” that may be implicit in the way a problem is posed or a policy is formulated
- obtain the data or information to allow the experiences and situation of both women and men to be analysed
- seek the inputs and views of women as well as men about decisions that affect the way they live
- ensure that activities where women are numerically dominant (including domestic work) receive attention
- avoid assuming that all women or all men share the same needs and perspectives, and
- analyse the problem or issue and proposed policy options for implications from a gender perspective and seek to identify means of formulating directions that support an equitable distribution of benefits and opportunities.

In terms of the phases of the budget cycle in the UNICEF and IMF examples above, such gender analysis would be undertaken at the preparation/formulation or budget preparation phase.

Finally we consider a technique for analysing agreed expenditure from a gender perspective, provided by Sharp, an established gender budgeting author (2003:54). She suggests creating three categories: expenditures specifically targeted to women or men, girls and boys in the community; equal employment opportunity expenditures by government on their employees (designed to change the gender and skills profile of the public sector workforce); and 'general or mainstream budget expenditure that make goods and services available to the community ('outputs') and need to be assessed for their gender impact ('outcomes').' Such a breakdown of spending would provide the necessary detail for gender analysis to occur.

All points of the policy process are important. This includes any evaluation phase (shown above within control / audit and oversight), which can be undertaken from a Gender+ perspective, even if the policies concerned were not introduced with such a perspective (Bustelo, 2017:95). The merit of evaluation is argued to be the ability to 'identify where, when, and how the gender component was lost in the policymaking process' (Bustelo, 2017:85).

For completeness, it is worth noting at this point a recent article, which summarised a number of notes of caution that have been raised by a number of different authors. The article included concerns that a 'toolkit approach', consisting of tools including gender impact assessments, risks reducing gender equality to a list of compliance procedures (Lombardo et al, 2017:8). The risk that any type of analysis becomes a checklist that is not actually considered in any depth is always present within policy making. Mitigation techniques include a developing an understanding of the contribution the analysis can make.

3 Application of Gender Budgeting

Gender budgeting has been outlined as not one task, but many tasks, each with gender equality in mind. I suggest the various tasks can be captured within three broad categories: advocacy; gender analysis; and gender responsive budget documentation. This part of the paper will briefly outline some examples of various gender budgeting initiatives from around the world under these three headings.

3.1 Initiatives that support gender equality (advocacy)

Advocacy initiatives can relate to a wide range of issues and these selected examples refer to access to services, poverty, and domestic violence.

In developing countries, the focus is generally on health and education, as well as laws relating to children. This can include literacy programs for women or initiatives to help girls stay in school (Stotsky, 2016:9, 11).

In South Africa, the Women's Budget Initiative pressured the government to introduce a zero rate of Value Added Tax 'VAT' / GST on goods important to the poor (such as basic food stuffs and paraffin for cooking), which assisted in addressing the burden of tax felt by poor women (Barnett and Grown, 2004:40). Recently the Indian government announced changes to retirement savings for women. The government is reducing the contributions required from women, and contributing the difference itself, with the effect of a tax benefit to women (Munshi, 2018).

The following examples of fiscal policies have been identified as present in the G7 (ie, developed) countries (IMF, 2017:7-8):

- Policies to promote the participation of women in the labour force
 - Tax relief, individual instead of family taxation, transfers, family benefits, subsidies and tax incentives to encourage the hiring of women, including from underrepresented or minority groups
- Assistance to low-income families
- Building human capital (health and education for women and girls)
- Fair and equivalent coverage for women under social insurance programs
- Reducing the incidence of domestic violence and aiding the victims of such crimes

3.2 Examination of proposed expenditure (gender impact analysis)

This paper has noted that guidance is provided by the United Nations on how gender analysis should be undertaken (United Nations, 2002:3-4) and that it would occur at the preparation phase of the budget cycle. Other guidance recommends including an intersectional perspective (SIDA, 2015:1).

Within the OECD, 75% of countries that reported as having gender budgeting, identified as using ex ante gender impact assessments in 2016 (OECD, 2017:15). These countries were Austria, Belgium, Iceland, Israel, Mexico, Netherlands, Norway, Spain, and Sweden (OECD, 2017:18).

3.3 Analysis of agreed expenditure (gender responsive budget documentation)

Gender budgeting can identify the amount spent on programmes for women, which may be a particularly low proportion of public funding, such as the 0.09% identified in Sri Lanka in 2003 (ILO, 2006:25). In South Africa, gender budgeting work revealed that women were adversely affected by the negative outcomes of trade policy and implementation (ILO, 2006:24).

It can also signal the potential economic value in improving women's economic situation. McKinsey estimate that Latin America could have a 34% increase in GDP if sexual inequality was eliminated from the labour market (The Economist, 2017a). Although the type of intervention required might be regulatory (i.e. non-discrimination legislation) there may also be budget items, including both expenditure items and tax settings, that would be useful in this regard.

The ongoing austerity measures in developed countries have been revealed to have a strong gender impact, with 86% of the austerity burden in the UK falling on women, according to figures contained in a House of Commons Library Briefing Paper (Stewart, 2017).

Canada included a Gender Statement in its Federal Budget for the first time in 2017. The Statement included a snapshot of Gender in Canada in terms of educational attainment,

the wage gap, labour market participation, and poverty and violence. It then outlined measures that were intended to improve these specific areas. Canada noted its commitment to improve on its first Gender Statement, to elevate gender to ‘the mainstream of government decision-making’, and to work with non-government partners to ensure broader intersectional factors are also considered in the future (Government of Canada, 2017:27).

An in-depth analysis has not been published in New Zealand to date but an examination of selected documents from the 2016 Budget against the first two categories has been undertaken (Hodgson and Morrissey, 2017). The findings of that research indicated only two new budget initiatives that were specifically targeted at women and a lack of any equal opportunity initiatives.

3.4 Unpaid work

Gender budgeting has a number of links to unpaid work. One of the rationales for gender budgeting is that the difference between men and women’s economic positions and behaviour is structural and not just random personal preference. A key element of their different situations is that women more frequently have responsibility for children and others needing care. Gender impact assessments enable these issues to be taken into account. An example would be recognising the full implications of women undertaking additional paid work, such as the requirement for the care work they currently perform to be either reallocated (i.e. to a partner), or for additional external resources to be available (i.e. childcare places or home carers). A related example would be the classification of investment in social infrastructure (including care, education, and health) as investment in the same way as investment in physical infrastructure (Himmelweit, 2018).

This last example leads to another point of discussion regarding unpaid work. Productivity is still generally thought of in terms of ‘productive work’ meaning that which is undertaken for payment. Gross Domestic Product or GDP is calculated on the basis of such paid activity and is commonly used as a measure of productivity for a country. However all unpaid work is, by definition, excluded from this measure. It has been suggested that if the time spent by women on unpaid tasks could be captured in economic modelling as a productive factor, it would gain recognition as an important part of the economy (Stotsky, 2016:12; Himmelweit, 2002:54).

This was recognised many years ago in New Zealand by Marilyn Waring (1989). She argued for the inclusion of the value of women’s unpaid work, in the home and on the farm, to be included in the National Accounts and reflected in GDP. Little progress has been made in this direction other than the introduction of Time Use surveys in 1999 (Stats NZ, 2000). Although these surveys enable the time spent on unpaid work to be captured, they have not resulted in any financial quantification of value, or amendments to the calculation of GDP.

3.5 The Australian experience

Australia is credited with being the first government to formally adopt gender budgeting within the annual budget process (Sharp & Broomhill, 2002; Rimmer and Sawer, 2016). The first formal gender budget was introduced by the Hawke Labour Government in the 1984 Federal Budget. Women’s Budget Statements were then included by the six states and two territories over the period from 1985 to 1993 and the federal budget papers continued to include a Women’s Budget Statement each year until 1996 (Hodgson and Morrissey, 2017:7-8).

After a change in government in 1996, Women's Budget Statements ceased to be part of the budget documents but continued to be produced as ministerial statements, released as part of the budget package. In 2011 the Women's Budget was no longer included on the Federal Budget website, and by 2012 the Women's Statement was no longer referred to as a Women's Budget, but as an affirmation to equality (DSS, 2012). The document itself was a brief list of the budget highlights for women and was issued in 2012 and 2013.

As the government deprioritised gender budgeting, civil society stepped in, and the National Foundation for Australian Women [NFAW] produced its first gender assessment of the 2014-15 budget in 2014 (Hodgson and Morrissey, 2017:11). NFAW is a feminist non-politically affiliated organisation of volunteers (NFAW) and it has continued to produce gender analysis for the 2015 and 2016 budgets.

Sharp and Broomhill (2013:7) identified a number of achievements from the first phase (pre-1996) of the Australian Women's Budget Statements, including raised awareness of the impact of government expenditure and revenue on women and gender equality, and highlighting the relatively small budget allocations for gender-specific programmes. They also noted that while successes in the next phase (1996-2007) were limited, the idea that policies and budgets have important impacts on women was kept visible, and women continued to be recognised as a political constituency (2013:10). In the most recent period analysed (2007-2013), noted achievements included the reinstatement of gender equality as an explicit goal of government policies and budgets, and the highlighting of the importance of unpaid care work (2013:19).

An interesting element to note within the Australian experience is the presence of an agency within the Public Service dedicated to gender equality. The Office for Women, which was previously called the Office of the Status of Women (National Library of Australia), has a specific aim to 'advance gender equality across Australia' (Office for Women). This can be contrasted with the New Zealand approach, as its Ministry for Women does not specifically refer to gender equality, instead describing its role as providing advice on 'achieving better results for women' (Ministry for Women, a).

4 New Zealand context

Part Four of the paper considers the potential benefits for New Zealand from adopting gender budgeting principles. To provide the necessary background, a brief overview of the reporting context in New Zealand is offered, followed by an outline of New Zealand's international commitments to gender equality.

4.1 New Zealand reporting context

The New Zealand government is guided by The Public Finance Act 1989, which provides the core legislative framework within which the Government can borrow money or spend public money. This framework provides for both the rights of Parliament to give informed authority for, and scrutiny of, government borrowing and activity, and the need for the Executive to have sufficient ability to effectively and responsively manage the affairs of the Government (The Treasury, 2005:5).

A key document for the New Zealand government is the Regulatory Impact Assessment or RIA. This document summaries an agency's best advice on the Impact Analysis relating to a regulatory proposal and serves to advise Ministers before decisions are taken

on regulatory change. This includes any impacts on human rights, Treaty of Waitangi obligations, and gender issues.

The Treasury is the government's lead advisor on economic, financial, and regulatory policy. It uses a Living Standards Framework to incorporate a broad range of factors, distributional perspectives, and dynamic considerations. This framework is based around four types of capital – social, human, natural, and financial and physical.

The New Zealand government has not introduced any formal gender budgeting initiatives. Historically, some gender analysis was undertaken, but this is no longer actively pursued.

During the period 2002 to 2008, there was a requirement for gender analysis to be applied to papers submitted to the central government's Social Equity Cabinet Committee¹. A Gender Implications Statement was required to be attached to the Cabinet Paper. Key questions, that might form part of the gender analysis, were included in the Cabinet Office Circular by way of guidance. Those questions had been previously issued by the Ministry for Women's Affairs (as it was called then) in 'The Full Picture. Te Tirohanga Whanui. Guidelines for gender analysis' (1996).

The requirement for a Gender Implications Statement ceased in 2008 when the new incoming National government changed the Cabinet Committees, so that when the Social Equity Committee was dissolved, so too was the use of that framework for gender analysis. The committee which replaced it, the Social Policy Committee, had a gender implications heading in its pro-forma Cabinet Paper but the Cabinet Manual from that time did not contain any guidance on what to include there. In contrast, some of the other areas of additional requirement, for example disabilities, were listed in the Cabinet Manual (DPMC, 2017a) with helpful details such as a link to the Office for Disability Issues, which provided guidance for policy makers on its website (ODI). After the change of government in late 2017, the Cabinet Committees were changed, and at the time of writing there was no guidance regarding the submissions to the Social Wellbeing Committee (DPMC, 2017b).

To provide background for the example that appears in Part Five, a brief note on the reporting context for tax policy in New Zealand is required. The Treasury has joint responsibility with Inland Revenue to provide tax policy advice to the Ministers of Finance and Revenue. Tax policy is developed under the Generic Tax Policy Process (GTPP). The GTPP has been in place since 1994 and includes early consideration of key policy elements and trade-offs of proposals, such as their revenue impact, compliance and administrative costs, and economic and social objectives. Another feature of the process is that it builds external consultation and feedback into the policy development process, providing opportunities for public comment at several stages (Inland Revenue, a).

4.2 New Zealand's gender equality commitments

Until recently, civil society actors had been silent about the lack of gender budgeting in New Zealand, even though they have been active participants in other countries such as the United Kingdom (Women's Budget Group).

However, the conversation about gender budgeting was started last year by NCW, the National Council of Women of New Zealand. NCW issued their 'shadow report' to the UN CEDAW Monitoring Committee in July 2017, which included consideration of all 16

¹ Cabinet Circular CO (02)2 referred – DPMC, 2016

Articles in the Convention, and in response to Article 7 on women's participation in policy and public life they noted 'The government does not have a national plan with targets for the advancement of women, including gender budgeting' (NCW, 2017:9). NCW made a specific recommendation 'That the Ministry for Women be tasked and resourced to develop an Action Plan for Women, including gender budgeting' (NCW, 2017:29).

New Zealand's commitment to CEDAW is part of the International Human Rights Framework, which also includes the International Covenant on Economic, Social and Cultural Rights 'ICESCR'. Article 3 of ICESCR commits signatories to 'ensure the equal right of men and women to the enjoyment of all economic, social and cultural rights set forth in the present Covenant' (ICESCR). As this paper has explained, gender budgeting is designed to promote gender equality, and could help New Zealand achieve its ICESCR commitments.

New Zealand is also a signatory to the United Nations Sustainable Development Goals, which include 17 sustainable development goals and 169 targets, and includes Gender Equality as goal number 5 (United Nations). Although there is not a specific target on gender budgeting, targets have been set to 'recognize and value unpaid care and domestic work' and to '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' (United Nations). As with the ICESCR aims, achieving both these targets would be supported by the adoption of gender budgeting.

5 Tax as an expenditure item

Governments have a number of types of interventions available to them including regulation and spending. Discussion of government spending initiatives is generally limited to measures that require a direct cash outlay from government. However tax concessions, which allow deductibility of items when calculating taxable income (i.e. depreciation) are also spending decisions, as they determine the level of tax payable to the Crown. The same is true of provisions that make certain income exempt from taxation (i.e. the allowance of the Governor-General²) or treated as excluded income (such as fringe benefits³). Foregoing any amount of taxation revenue has the same impact as a direct subsidy or expenditure on the Government's fiscal position.

Reflecting this, Stewart has suggested that the tax system is itself 'a 'massive spending program': tax concessions can be considered as functionally equivalent in many respects to transfers, that is, expenditures' (Stewart, 1999:455; see also Fineman 2001:26 and Morel and Palme, 2013:404). Prasad makes a more direct claim that 'tax preferences are equivalent to welfare spending' whilst noting that the two types of measures are perceived very differently 'the politics of tax preferences are distinct from the politics of social spending in that tax preferences are introduced with less struggle than direct welfare spending' (Prasad, 2011:251/252).

Tax expenditures have attracted some controversy, with an IMF report criticising them as being a poor way of pursuing policy objectives, being distortionary and non-transparent (IMF, 2013:25). The US Tax Policy Center and the Australian Treasury have both noted that tax expenditures are deviations from a baseline or benchmark, which require judgments regarding the activities, or groups of taxpayers that benefit from them

² Section CW 16 Income Tax Act 2007

³ Section CX 3 Income Tax Act 2007

(Tax Policy Center, 2016: Commonwealth of Australia, 2006:3). Tax expenditures have also been subject to feminist critique.

5.1 Gender implications

It was noted at the start of this paper that even though policies are purported to be gender neutral, they can have a different impact on men and women. It was also noted that the transparency of fiscal reporting is an important consideration for New Zealand.

The tax system and the transfer system (i.e. state support or welfare), which are often considered together given their interdependent nature, are two important areas for both neutrality and transparency. From a transparency perspective, tax is sometimes considered to be a very technical area, and non-experts can find it difficult to engage on specific tax policies (Morrissey, 2017:2). In addition, tax does not have the same level of detailed documentation as other expenditures in New Zealand, such as The Estimates of Appropriations and The Supplementary Estimates of Appropriations. Instead, it has a Tax Expenditure Statement, which will be discussed in more detail in the next section of the paper.

From a neutrality perspective, there are mixed views about the tax and transfer systems. Some acknowledge a 'widely accepted' claim to neutrality (Stewart, 1999:455), or 'apparent neutrality' (Harder, 2004:89), as a long-standing and firm principle (Staudt, 1996:1589). However there are also many criticisms that this is not in fact the case. For example, Kornhauser notes that tax law actually tells us 'more generally about our society since what we tax and how we tax reflect a multitude of philosophical, social, and political choices' (Kornhauser, 1998:1609). It is also recognised that tax policy is 'affected by a wide range of political, economic, cultural, institutional, and historical factors' (Campbell, 1993:164) and this can include the lack of women law makers (Morrissey, 2017:2). This complex layering of gender issues is described by Schram as 'gender codes' that are 'nested in the broader political economy' (Schram, 2006:69) and explains why analysis of tax and transfers from gender perspective is important. By way of example, when undertaken in Australia, tax incidence analysis revealed significant inequity arising through the superannuation concessions (Austen et al, 2015).

6 Tax Expenditure Statement

Recognising that tax is an expenditure item, a Tax Expenditure Statement [TES] is produced each year, as part of New Zealand's Budget documentation. Tax expenditures are defined as 'individual features of a tax system that reduce an entity's tax obligation in a way that is designed to give effect to policy other than to raise revenue in the most efficient and economically neutral way' (The Treasury, 2016:2). The TES details the tax expenditures included in the current year budget and those already in place from previous years.

As it has been shown that tax expenditure is important from a gender perspective, the 2016 TES has been chosen for analysis, in order to provide an illustration of gender budgeting in New Zealand. This section of the paper contains a very small scale ex-poste gender analysis and the 2016 TES is included as Appendix A to this paper.

In 2016 the TES contained 41 expenditure items, of which four were quantified, at a total cost of almost half a billion dollars. Six types of spending appropriated through the tax

system - the range of Working for Families and KiwiSaver tax credits - were also quantified at a total of cost of just over three billion dollars (The Treasury, 2016:5).

The items in the TES are categorised as either social, business or other expenditures and as having either historic, permanent or timing impacts (The Treasury, 2016:6). The majority of the tax expenditures (80.48%) are permanent (The Treasury, 2016:7-12). They are not presented with a gender impact analysis. As noted in Part 1, the existing policy process and frameworks in New Zealand (the PFA, Treasury's LSF, and the GTPP) are unlikely to have surfaced any gender impacts of the tax measures, as they are not designed for that purpose.

Tax expenditures do not have to be approved as part of the estimates process for budget each year. This differentiates them from appropriated spending, whether direct or through the tax system, such as the Working for Families package. Instead, tax expenditures are included in Tax Bills, and there are generally two 'omnibus' tax bills per year, as well as a Budget bill and if required a special purposes bill (as seen in 2015 for Business Transformation). These are put forward by the Minister of Finance and the Minister of Revenue, as the Ministers jointly responsible for tax policy.

New Zealand consistently ranks among the most transparent in the world when it comes to budget reporting (OBI, 2017). However less attention is paid to tax expenditures, which impedes the ability for them to be effectively scrutinised by the public, and hence limits government accountability. New Zealand's adoption of the 'broad-base, low-rate' (or BBLR) approach to tax has implications here. BBLR is intended to reduce the distortion that a tax inevitably introduces, by having a broad tax base, which enables the tax rates to be lower (Inland Revenue, b). Therefore, as all tax expenditures restrict the base, which puts pressure on the ability to maintain low rates, they should receive particular scrutiny including from a gender perspective.

6.1 Illustrative gender analysis

The 2016 TES was reviewed from a gender perspective, in order to determine whether any of the items could have a potentially positive or negative gender impact, and so to ascertain its impact on gender equality.

As ex-poste gender analysis, this is an example of analysis of agreed expenditure, and the approach used is Sharp's (2003) three categories (noted in 2.1 above). By way of recap, they are: expenditures specifically targeted to women or men, girls and boys in the community; equal employment opportunity expenditures by government on their employees (designed to change the gender and skills profile of the public sector workforce); and 'general or mainstream budget expenditure that make goods and services available to the community ('outputs') and need to be assessed for their gender impact ('outcomes').

Before we proceed, at this point it is appropriate to note two issues, which can be considered relevant in terms of women and taxation. Firstly, we noted previously that women undertake more unpaid work than men, and it is possible that this restricts their ability undertake paid employment. Secondly, the gender pay gap results in women earning less than men (Ministry for Women, b), and a consequence of both these factors is that women benefit less from tax concessions than men. Under a progressive tax system, those on lower incomes will be taxed at a lower rate than those on higher incomes, but in the same way those on higher incomes will benefit more from relevant tax

concessions than those on lower incomes. This will be considered in more detail within the analysis that follows.

Following the format of the TES, the quantified tax expenditures will be considered first and are reproduced in Table 1 below, and the Tax Expenditures Included in the Income Tax Act 2007 are considered next.

Only four expenditures are quantified.

Table 1 - Quantified Tax Expenditures and Spending through the Tax System

Quantified tax expenditures	Value of expenditure 2015/16 (forecast)
Charitable or other public benefit gifts by a company: deduction	\$15m
Charitable or other public benefit gifts: tax credit	\$247m
Independent earner tax credit	\$220m
Māori Authorities: donations	\$0.9m

Source: 2016 Tax Expenditure Statement (abridged)

Two of the four quantified tax expenditures relate to charities, and provide a deduction for companies or a tax credit to other taxpayers, for donations made. The combined cost is \$262m p.a. (The Treasury, 2016:5). Charities have two important roles related to women, as an employer to a significant number (Hillier, 2015), and many of them are providers of services to women or their children. Support for charities may therefore have a positive gender impact.

The third quantified tax expenditure is the Independent Earner Tax Credit [IETC], which was introduced in the 2009/10 income year, and now costs \$220m p.a. (The Treasury, 2016:5)⁴. It was intended to increase incentives for participation in the workforce by those earning below the full-time minimum wage of just below \$25,000 per annum and not receiving a benefit. As 70% of part-time workers are female they could have been positively impacted by this change if they were willing and able to increase their hours of employment (Stats NZ, 2015). The final quantified tax expenditure, for donations to Māori Authorities, was less than \$1m and as such was not analysed for this paper.

Of these four quantified expenditures, none are specifically targeted to women or men, girls and boys in the community, and none are equal employment opportunity expenditures. The gender impact or outcomes of the measures are suggested to be gender positive, either by supporting organisations that support women, or potentially by increasing women's labour market participation.

The 'Tax Expenditures Included in the Income Tax Act 2007' are classified according to type, as either social, business or other. Within the 'social' category of the non-quantified expenditure items, three exemptions apply in respect of community housing, which women may have reason to use as a result of domestic violence or as sole parents (Mills et al, 2015:16), and a number of others relate to charities, which have been discussed above as supporting women in a number of ways. Within the 'business' category there

⁴ The IETC was proposed to be discontinued in Budget 2017 but the new Labour-led government have reinstated it

are a number of items that can be identified as potentially having a negative impact on gender equality. One such item is the concession for bloodstock expenditure⁵. This benefits those with disposable income, as bloodstock is generally a discretionary investment for pleasure, but because women's economic position is generally inferior to men's (Dwyer, 2015:20; Hyman, 2015:5) this concession is less likely to be accessed by women. This economic pattern identified in New Zealand is also noted in other similar countries (for example, Austen et al, 2015:774 regarding Australia; Himmelweit, 2002:50 regarding the UK), There are also a number of concessions for industries that are male-dominated, such as scientific or industrial research⁶ (The Economist, 2017b), the film industry⁷ (Ellis-Petersen, 2014) and oil rig operators⁸ and petroleum miners⁹ (WRS, 2014). As such these concessions may have a negative impact on gender equality.

As with the Quantified Tax Expenditures, none of The 'Tax Expenditures Included in the Income Tax Act 2007' are specifically targeted to women or men, girls and boys in the community and none specifically support equal employment opportunity expenditures by government on their employees. From the analysis above, a number of concessions have been identified as potentially having a positive impact on gender equality, and a number as having a potentially negative impact on gender equality. As the 'Tax Expenditures Included in the Income Tax Act 2007' are not quantified, it is not possible to identify the financial costs of these measures, and this hinders the ability to consider the merit of such concessions.

6.2 Future direction

As gender budgeting initiatives have such widespread international support, it would be a natural step for New Zealand to join many of its OECD colleagues in introducing them, and we have seen that much guidance is available to assist in designing these measures. We have also noted that both government and civil society has a potential role to play.

There are a number of actions that could be undertaken by civil society.

- Advocacy work to identify potential initiatives that would support gender equality.
- Ex-poste analysis of budget documentation (as occurs in Australia by the NFAW).

There are a number of actions that could be undertaken by government.

- Providing access to government for those who wish to advocate for women. The Ministry of Women would be a potential avenue but direct access to individual Ministries is also likely to be useful.
- Mainstreaming gender analysis to ensure proposed expenditure is analysed to determine its gender impact. Policy analysts would require training and this could be a role for the Ministry of Women.
- Production of gender responsive budget documentation, as part of the Budget documents, such has just been introduced in Canada.

⁵ Sections EC38-48 Income Tax Act 2007

⁶ Section CW 49 and Subpart MX Income Tax Act 2007

⁷ Sections DS 1-4 Income Tax Act 2007

⁸ Section CW 57 Income Tax Act 2007

⁹ Subpart DT, sections EJ 12-20 Income Tax Act 2007

- Evaluation of gender initiatives undertaken. This might be best undertaken by the individual agency responsible for the initiative.
- In all of these actions awareness of intersectional issues would be important, so that the additional implications of ethnicity, religion, disability, and socio-economic status are also taken in to account.
- Finally, opportunities for other population-based analysis could be considered, such as for Māori and Pacific people.

From a tax perspective, further quantification of tax concessions could be undertaken, which would enable a greater level of scrutiny by identifying the impact on different groups.

7 Conclusion

This paper has outlined the concept of gender budgeting and described how it is used in practice. It has identified a number of gender budgeting initiatives and the international support for introducing them. Examples of involvement by government and civil society have been provided.

The contribution of this paper has been to provide an illustrative example of what one aspect of gender budgeting would look like in the New Zealand reporting context. The TES was chosen due to the issues of neutrality and transparency within the tax system. While some suggest the tax system is neutral, there is a body of literature that challenges that claim, and tax expenditure reporting is not as transparent as for other expenditures as it does not have the same level of detailed documentation. The paper has explained how tax concessions should be recognised and treated as expenditure and be subject to the same level of review and public scrutiny as other direct spending expenditure items.

The illustrative example of gender budgeting provided in this paper was a small scale gender analysis of the 2016 Tax Expenditure Statement. The scope is deliberately narrow and is intended to provide a simple demonstration as New Zealand has not introduced any gender budgeting initiatives to date.

The analysis revealed that the small number of quantified expenditures had a potentially positive gender impact. It also revealed that within the 'Tax Expenditures Included in the Income Tax Act 2007', there were a number of concessions that could have a potentially positive impact on gender equality, and a number that could have a potentially negative impact.

However a review of spending such as this is only one element of gender budgeting.

New Zealand has a reputation for transparency in its budget reporting. More countries around the world are adopting gender budgeting. In order to maintain its reputation, and expand its transparency of process to include fiscal policy, New Zealand could consider introducing some gender budgeting initiatives.

Drawing on international experience, there would be roles for both government and civil society in any gender budgeting process, and working together could lead to increased transparency on spending and its impact on the women of Aotearoa.

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Appendix A – 2016 Tax Expenditure Statement

<https://treasury.govt.nz/sites/default/files/2018-02/b16-taxexpstmt.pdf>