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Gender equality and the EU tax law

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Introduction to the topic

- Gender aspect of taxation – underestimated problem
 - multidisciplinary field
 - usually no prima facie direct discrimination in national tax laws
 - problems are more complex
- New area of interest for the EU?
 - 2019 - European Parliament resolution on gender equality and taxation policies in the EU (2018/2095(INI))
 - Study for the FEMM Committee 2017 – gender equality and taxation in the European Union



European Parliament resolution on gender equality and taxation policies in the EU (2018/2095(INI))

- Call on the Commission to support gender equality in taxation policies
 - Issue specific guidelines and recommendations to Member States
- Principle of subsidiarity
 - Member States can set the rules for their tax policies
 - ...if they comply with EU rules = no gender biased discrimination
- Call on the Commission and the Member States to take measures
 - Based on a sectoral analysis of all their actions, including taxation aspects
- Problem - Soft Law



European Parliament resolution on gender equality and taxation policies in the EU (2018/2095(INI)) – problematic areas I

- Direct taxation - Personal income taxation
 - Varying impacts on different types of households (dual-earner household, single-earner households)
 - Negative consequences to support women's employment
 - Joint taxation results in high gender pension gap
 - Assumption that households share their funds equally is wrong
 - Individual taxation is an instrument to support fairness for women
 - Men and women are individual earners and equal caregivers
 - Tax benefits shall be given to individuals
 - Warning that gender bias can occur in work-related tax deductions
 - favourable tax treatment of extra working hours
 - Call on the Member States to consider tax incentives for second earners
 - Tax policies should
 - promote equal sharing of paid and unpaid work
 - eliminate tax incentives that support unequal gender roles



European Parliament resolution on gender equality and taxation policies in the EU (2018/2095(INI)) – problematic areas II

- Direct taxation
 - Corporate taxation
 - Member States coordinate their corporate tax bases
 - Result = MS look for other sources of taxation = consumption taxes which have disproportionate effect on women
- Tax incentives
 - Suggestion – tax incentives to cover childcare costs – it supports women's employment
- Indirect taxation – VAT
 - Gender bias due to women's consumption patterns – more good and services promoting health, education and nutrition
 - Combined with women's lower income – women bear larger VAT burden
 - period poverty - call for elimination of the „tampon tax“



European Parliament resolution on gender equality and taxation policies in the EU (2018/2095(INI))

- Gender mainstreaming in tax policies
 - call on the MS and Commission to regularly analyze impact of fiscal policies from a gender perspective, to avoid the multiplication effects and implicit stereotypes
 - Lisbon Treaty incorporated the Charter of Fundamental Rights into primary law
 - Commission has legally binding obligation to promote gender equality in its policies and actions



Gender equality and taxation in the European Union – Study - examples

- Joint taxation in a progressive tax systems
 - Higher income of the household = higher taxation of the double income
 - One income creates tax savings
- Childcare costs = indirect tax on female employment
- Tax expenditures
 - Some of them are more used by men
 - Overtime hours, expenses for commuting or trips abroad

Me:
Here is half my income.

Daycare:
Thanks, here is a new
virus every week.



Sources

- Gunnarsson A., Schratzenstaller M., Spangenberg U. Gender equality and taxation in the European Union, 2017, available from:
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- European Parliament resolution of 15 January 2019 on gender equality and taxation policies in the EU (2018/2095(INI))
- Infanti C., Crawford B. J., Critical Tax Theory: An Introduction, Cambridge University Press, 2009, New York

