

As negotiations continue towards a UN Framework Convention on Tax, we must recognize that there is no tax justice without gender justice.

The establishment of a legally binding UN Framework Convention on International Tax Cooperation is historic for Global South countries and the global tax justice movement, which have long called for fair and inclusive international tax rules. But to be truly transformative, the Convention must be grounded in a feminist perspective that accounts for the gendered differences in how tax shapes people's economic realities.

Feminist economists and movements have spent decades exposing these structural injustices and advancing alternatives now central to the tax justice movement: progressive and redistributive taxation, investment in care systems, and organizing economies around the realization of human rights rather than maximizing profit. Feminist perspectives are therefore essential to ensuring the UN Tax Convention **confronts the structural drivers of inequality and climate breakdown**, rather than reinforcing the patriarchal, colonial, and neoliberal economic model that created them.

Why is tax a gender justice issue?

Women bear the brunt of an unjust fiscal system, and regressive taxes hit women hardest, especially when applied to essential or gendered goods. Globally, women earn 12% less than their male counterparts, and men own US\$100 trillion more in wealth than women—but women perform over three-quarters (76.4%) of the world's unpaid care work, subsidizing both the labor of men and the failure of the state to provide universal access to essential public services such as health and education, on which women and children heavily rely. **Regressive taxation deepens the structural inequalities of the socioeconomic system**; in combination with debt and austerity measures (like cuts to

public spending and to public sector jobs), low-income people (a majority of whom are women and gender-diverse people) shoulder the costs.

The main drivers of tax injustice are political, not technical

Unjust tax systems do not exist because they are the most “efficient,” but because the wealthiest countries, corporations, and individuals benefit from them. The current global tax environment perpetuates regressive tax systems through:

- **Pressure to keep progressive taxes low:** Governments provide tax incentives to corporations and the wealthy under the guise of promoting investment, efficiency, and innovation (despite evidence to the contrary), while increasing regressive consumption taxes. From 2016-2021, 38 countries cut corporate tax rates by an average of 6 percentage points. Since 2022, 80% of countries have raised consumption taxes more than progressive ones.
- **Illicit financial flows (IFFs) including cross-border tax abuse:** Offshore secrecy jurisdictions and tax havens enable multinational corporations and elites to evade or aggressively avoid taxation, costing countries US\$492 billion annually.
- **Colonial legacies & inherited wealth:** Wealth amassed through colonial exploitation remains shielded from taxation, as Global North institutions and governments preserve rules that privilege capital, secrecy, and inherited wealth. This manifests in an unfair allocation of taxing rights and a lack of transparency around corporate activity, with OECD countries responsible for enabling over two-thirds of corporate tax abuse. Countries in the Global South are therefore unable to effectively tax economic activity within their borders.

These drivers constitute a deliberate leakage of resources that leaves women underpaid, overtaxed, and underserved by depriving states of the ability to fund public goods like social protection, healthcare, education, elderly care, childcare, and transportation.

A feminist framework for taxation

Instead of stopgap measures, governments must raise revenues through equitable tax policy, centered on progressively taxing the richest, ending illicit financial flows, fair allocation of taxing rights, and addressing tax abuses by multinational corporations.



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How tax should be collected

The greatest share of tax contributions must come from the highest income-earners and wealth-holders. Although gender-disaggregated tax data is often unavailable, data show that women are more likely to have lower incomes and (due to regressive tax structures) pay disproportionately more taxes than men. Progressive taxation (i.e., greater tax paid by those with more income) must coincide with addressing tax-related illicit financial flows, tax evasion, and the avoidance of both multinational corporations and high-net-worth individuals, as well as harmful tax practices.

Examples of taxes

Given that gendered injustices manifest (in part) as inequalities in income and wealth, **examples of taxes that can be levied to redistribute wealth and fund social provisioning include progressive taxes** such as: wealth tax, personal income tax, corporate tax, property tax, capital gains tax (tax on investments that are sold), windfall tax (tax on excessive profits), and solidarity tax (tax on high-income or wealthy taxpayers that is directed to a specific “common good” or societal goal).

From revenue to spend

Equitable tax policy is **not just about implementing the right taxes, but ensuring they are effectively collected and spent on the public goods and services that are integral to a care-centric and rights-based economy.** That includes: universal social protection, universal free healthcare, education, expanded access to nutritional food, pensions, elderly care, disability care, universal child grants/childcare, universal free school meals, water, public transportation, and electricity.



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How the UN Tax Convention can embed a feminist approach

To ensure that taxation is used to redistribute wealth and reduce gendered inequalities, the UN Framework Convention on International Tax Cooperation must:

- 1) Recognize that **tax justice is key to achieving sustainable development and gender equality**, given the disproportionate harm caused to women by current fiscal systems;
- 2) **Address the structural drivers of tax injustice**, including illicit financial flows, corporate tax breaks, and high-net worth individuals, including through mandatory country-by-country reporting, unitary taxation, source-based taxation and public beneficial ownership registries to ensure transparency and accountability;
- 3) Promote **gender-just taxation**—through progressive tax systems that invest revenue in gender-responsive public services (including care and social protection);
- 4) Ensure **data on key tax policies is collected and analyzed with a gender lens**.
- 5) Establish a multi-stakeholder **Tax and Gender Justice Advisory Group** to ensure feminist perspectives are integrated across all workstreams.

Reflecting the goal of building care-centric and rights-based economies, including through mechanisms of inclusive governance that reflects the inputs of feminist civil society, this must include gender-transformative language, principles, and implementation mechanisms, such as:

- Include **binding language on gender equality in the Convention and its protocols**, aligning with existing United Nations frameworks such as the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and the Beijing Platform for Action, and existing human rights commitments including non-discrimination, maximum available resources, extraterritorial obligations, and the indivisibility of rights. These commitments should also guide negotiations on allocation of taxing rights, transparency, taxation of multinational corporations and taxation of high net worth individuals.
- Mandate states to **analyze and regularly report** on whether their fiscal systems disproportionately levy taxes on women compared to men (i.e. reliance on regressive taxes). Require states to conduct gender and human rights impact assessments and collect sex-disaggregated data to guide tax policy design and monitoring, supported by resources from Global North countries.



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