

WOMEN COUNT



A casebook for gender responsive budgeting groups

UK Women's Budget Group

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INTRODUCTION

Women Count is a resource produced by the UK Women's Budget Group for anyone who wants to work on gender responsive budgeting.

Gender responsive budgeting is a tool to bring about change

This means persuading policy-makers (government, parliament, civil servants) to think about what impact spending and revenue raising decisions will have on gender equalities and to adopt policies that will bring about greater equality between women and men.

So, Gender Responsive Budgeting is not just a method of policy assessment, but of policy improvement.

This casebook is based on experiences of the UK Women's Budget Group, which analyses the gender impact of budgets and aims to:

- Promote the benefits of gender responsive budgeting to government and other policy-makers.
- Carry out gender analysis of economic policies to highlight their impact on gender equalities.
- Build the capacity of other women's organisations to carry out or use this analysis in their work.

The UK Women's Budget Group (WBG) is an independent network of academics, activists and representatives from women's organisations and trade unions, founded in 1989.

We have written this casebook from the perspective of a non-government organisation and hope it will be particularly useful for civil society organisations or networks. However, many of the lessons we learned will also be applicable to local or national governments.

On the following pages you will find:

- More information on different aspects of gender responsive budgeting.
- Case studies which highlight the lessons that can be learnt from our experiences in the UK.
- Links to on-line resources.
- A glossary explaining specific terms.

There is no 'one size fits all' approach to gender responsive budgeting. What we aim to do is to share our experiences, the challenges we have faced and how we have tried to overcome them.

We would be excited to hear about your experiences and how you have used this casebook:

 Tweet us [@WomensBudgetGrp](https://twitter.com/WomensBudgetGrp)

 Email admin@wbg.org.uk

 For more information about our work please see our website wbg.org.uk

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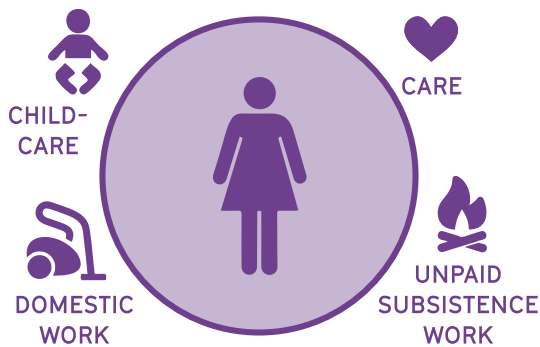
GETTING STARTED

Gender responsive budgeting is a tool to analyse the potential gender impact of economic policies in order to develop policies that will promote equality between women and men.

Women throughout the world still experience structural inequality

POLICIES IMPACT DIFFERENTLY ON WOMEN AND MEN

Women are more likely than men to **have responsibility for unpaid work** which reduces their time available for paid work and other things



Women on average are more likely to be living in poverty



earn less than men SO don't benefit from cuts to income tax



have lower incomes over a lifetime THEREFORE can't afford private provisions when public services are cut



accumulate **lower levels of wealth** SO don't benefit from business tax cuts

Income may **not** be **shared equally** within households



Women continue to be **under-represented** in public life



Government policies don't take women's needs and priorities into account



This leads to **policies** that **fail to meet the needs of women** or have unintended consequences

GETTING STARTED

WHAT IS GENDER RESPONSIVE BUDGETING?

Gender responsive budgeting (GRB) is a tool to assess the impact of government budgets (and other economic policies) on inequalities between women and men in order to promote policies that will lead to greater equality.

Gender responsive budgeting is a tool not only for analysis but policy change

It does not mean a specific 'budget for women': reducing inequalities between women and men requires analysis of how *all* policy affects both women and men. Nor does it mean dividing expenditure equally between women and men, because that doesn't necessarily result in reducing inequalities.

It's not just about "women" and "men." The impact of a policy, whether in social security or another area, is determined not just by gender but also income, ethnicity, disability, age and other factors. Wherever possible and relevant, our analysis should highlight the impact of these factors.

WBG member

GRB looks at budgets to see how they meet the needs of women and men, girls and boys.

It can also involve assessing how budgets meet the needs of different groups of women and men, depending on their income, ethnicity, age or whether they live in rural or urban contexts.

GRB includes looking at the impact of economic policy not only on equalities in the paid economy (e.g. income, assets, pay and employment opportunities), but also on inequalities in unpaid work (such as care and domestic work) and other inequalities such as violence against women and girls, participation in decision making and so on.

In some countries, local or national governments have adopted gender responsive budgeting policies. In others, such as the UK, civil society organisations have taken the lead in carrying out analysis in order to show government why it is needed and advocate for policy change to reduce inequalities.

WHY IS GENDER RESPONSIVE BUDGETING NEEDED?

While there has been progress on some aspects of gender equality, women throughout the world still experience structural inequality throughout their lives. Gendered norms are the expectations that society places on women and men, about what they can and should do. They structure the roles and opportunities for both sexes. This means that policies impact differently on women and men:

Gender roles and norms mean that women are more likely than men to have responsibility for unpaid work including childcare, care for older or disabled people, domestic work and in some countries for unpaid subsistence work. This reduces their time available for paid work and other activities.

- ↳ This means that the provision of some public services that reduce the amount of unpaid work that women do, can have a major effect on women's opportunities and employment.
- ↳ This also means that when public services are cut it is more likely to be women who increase their unpaid work to fill the gap and may have to give up employment or other opportunities to do so.

The expectation that women are responsible for unpaid work, discrimination in the workplace, and the undervaluing of work traditionally done by women means that women on average earn less than men, have lower incomes over a lifetime, accumulate lower levels of wealth and are more likely to be living in poverty.

- ↳ This means that women are less likely to benefit from cuts to income tax than men, and more likely to benefit from public spending on public services or cash transfers/welfare benefits.
- ↳ Women's lower incomes and wealth relative to men mean that they particularly benefit from having good provision of public services. It also means that they are less likely to be able to afford private provision when public services are cut. User fees can be a greater problem for women and girls, who gain more from public services being free.
- ↳ Women are less likely to be company owners or shareholders, so less likely to gain financially from cuts to taxes on business.

Income may not be shared equally within households, meaning women and girls may not benefit as much as men and boys when household income rises.

- ↳ Policies that concentrate on improving household incomes may not benefit women as much as those that target women's incomes specifically.

Violence and abuse of women and girls continues to be widespread and underreported. Domestic violence and abuse often includes financial abuse.

- ↳ Funding for specialist services for women who have experienced violence is vital to promoting gender equality. Cuts to such services can leave women without help to overcome trauma. For those currently experiencing violence, loss of services such as refuges can be life threatening.
- ↳ Women's access to independent income is important; policies that reduce it can increase women's vulnerability to financial and other forms of abuse.

Women continue to be under-represented in public life.

- ↳ Government policies (including economic policies) may not take women's needs and priorities into account.
- ↳ This lack of attention to women and girls' needs can lead to policies that fail to meet the needs of women or increase gender inequalities. Gender budgeting is necessary to expose and prevent such consequences.

Gender responsive budgeting is a tool to analyse the potential gender impact of economic policies to develop policies that will promote equality between women and men. It should be done by governments to ensure that their policies reduce rather than increase gender inequalities.

Gender impact analysis can also improve the efficiency of policy making, by highlighting potential unintended consequences that government might otherwise not foresee. This efficiency argument is often the most persuasive for governments.

Gender responsive budgeting can also be used by non-government groups to highlight the potential or actual gender impact of policies to advocate for policies that will decrease gender inequalities and meet the needs of both women and men.

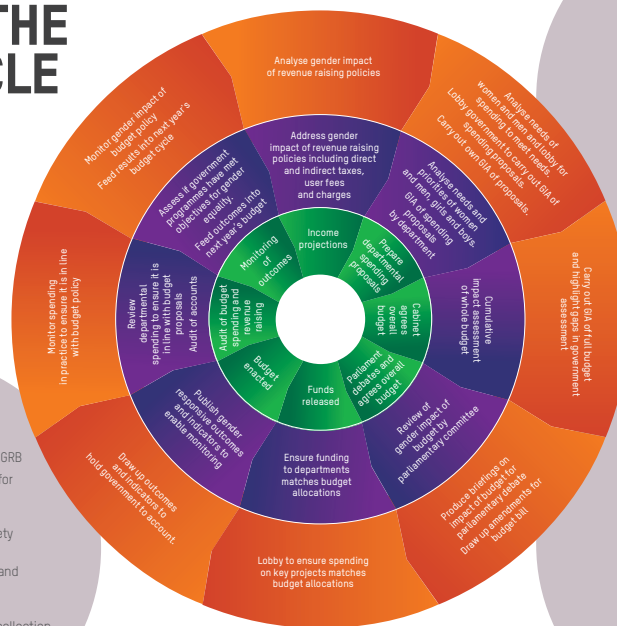
WHAT DOES GENDER RESPONSIVE BUDGETING INVOLVE?

There are a wide variety of toolkits and guides to gender responsive budgeting, see the resources section for links to these. There is no single way to carry out gender responsive budgeting. Many projects focus on particular stages of the budget, or on particular departments or policy areas.

WBG worked with development charity Oxfam to produce this chart showing a 'typical' budget cycle and the gender budgeting initiatives that different actors could undertake at different stages in the process.¹

GRB ACTIONS AT DIFFERENT STAGES OF THE BUDGET CYCLE

- FIRST INNER CIRCLE**
Budget cycle
- SECOND CENTRE CIRCLE**
Government Action cycle
- THIRD OUTER CIRCLE**
Civil Society Action cycle
- GIA:**
Gender Impact Analysis



- Throughout the cycle International NGOs should:**
- Share international best practice on GRB
 - Work at regional/international level for GRB approach to be adopted by key regional and international bodies
 - Build capacity of domestic civil society to engage in GRB projects
 - Build capacity of Ministers, officials and parliamentarians to understand and deliver GRB policies
 - Provide technical assistance in the collection of gender disaggregated statistics
 - Provide financial support for GRB projects

- Throughout the cycle Civil society should:**
- Demonstrate need for GRB through research
 - Lobby Government to implement GRB
 - Build capacity of women and smaller civil society organisations to engage with budget and hold government to account
 - Build the capacity of parliamentarians on GRB
 - Build alliances in support of GRB

- Throughout the cycle Government should:**
- Ensure those responsible for budget have capacity to implement GRB
 - Collect and publish gender disaggregated statistics
 - Collect and publish data on unpaid work
 - Develop institutional mechanisms for civil society engagement
 - Build capacity of civil society to engage

1. The budget cycle diagram and other resources are available online at <https://policy-practice.oxfam.org.uk/publications/a-guide-to-gender-responsive-budgeting-620429>

SOME PRINCIPLES OF GENDER IMPACT ASSESSMENT

Look at impacts on individuals as well as households.

- ↳ Interests within households may differ, so policies that benefit a household's decision-maker may not benefit all household members.
- ↳ Policy may affect decision-making power within households.

Take a life time perspective wherever possible.

- ↳ Policies' long-term effects may outweigh current impacts – for example policies that make it easier for women to stay doing unpaid care may have negative impacts on women's life time earnings and pensions in old age.

Take account of effects on unpaid care economy.

- ↳ For example, recognise that the fiscal benefits of encouraging women into employment are not 'free' but may have an impact on unpaid care.

Look at differences within particular groups of women and men, wherever relevant.

- ↳ For example, differences by race, income, disability and so on.
- ↳ Focus on the least advantaged.

Quantify gender differences in effects where possible.

- ↳ But don't assume no gender effect if it isn't possible to quantify, most policies have some gender effect.
- ↳ Even where they can't be measured, qualitative arguments about such effects need to be taken into account.

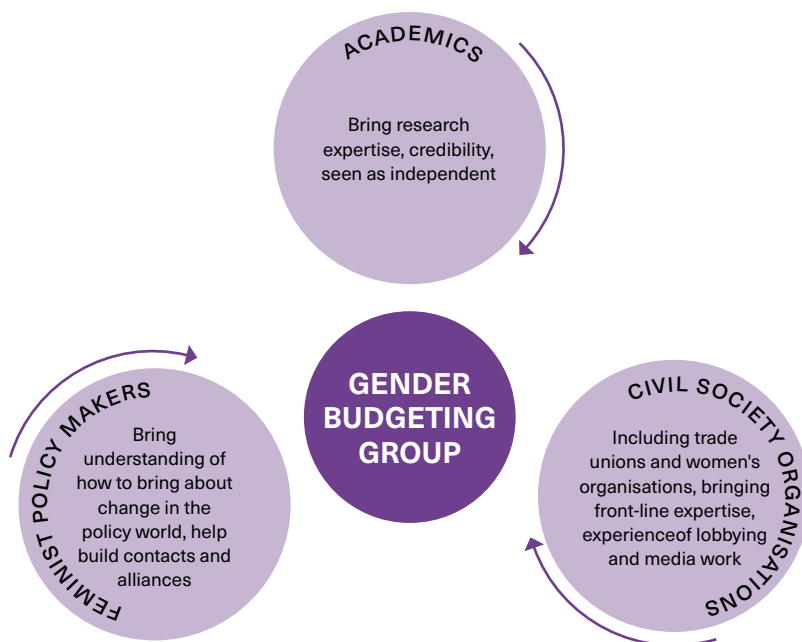
HOW WBG GOT STARTED

The UK Women's Budget Group started as a small group of women who were frustrated that discussions about the impact of the budget every year did not include how the budget affected women and men differently.

Different countries have different budgeting cycles and what is meant by the budget varies from place to place. In the UK the budget covers changes in taxation, and sometimes social security benefits, (cash transfers to individuals or households, sometimes called “welfare” payments), along with changes to overall budgets for different departments. The detail of departmental spending plans is not covered in the budget, although the Chancellor (the main Finance Minister) may announce funding for a few high profile specific projects.

From the start one of the strengths of the Women's Budget Group was that it involved members from a range of different backgrounds, with different expertise, particularly academia, the women's voluntary sector and trade unions. As well as bringing a range of expertise to the Women's Budget Group, members use WBG analysis to influence their own networks and build awareness of feminist approaches to economics within academia, trade unions and the women's movement. Some gender budgeting groups also involve policy makers. However, while WBG has allies among parliamentarians and civil servants, the group has always remained independent of government and political parties.

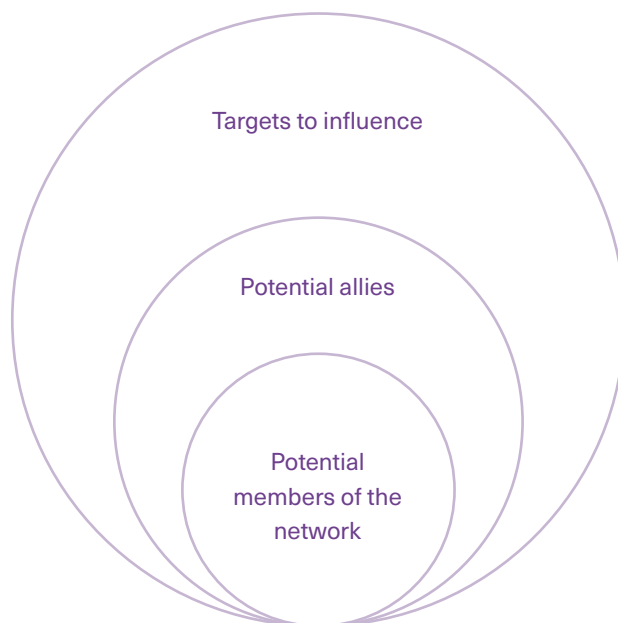
POTENTIAL MEMBERSHIP OF A GENDER BUDGETING GROUP



MAPPING OUT THE STAKEHOLDERS

As the group grew WBG started to identify potential allies among civil servants, journalists, and politicians and their advisors from different parties. These allies helped WBG communicate its findings to a wider audience and influence policy (see 'Communicating the analysis' section).

An early task for a group wanting to promote gender responsive budgeting is to map out different 'stakeholders'; institutions, organisations, networks and individuals which might have an interest in your work. This could include those you want to involve in your group and those you want to influence. It helps to think of where different stakeholders fit on a chart like this:



It is also worth thinking about opposition to your work and where this might come from. The potential allies and opponents that you think about will vary depending on context but might include:

- Grassroots women's organisations
- Larger national women's organisations
- Other equality and social justice voluntary organisations
- Trade unions, particularly those representing large numbers of women
- Research institutes and think tanks
- Political parties and individual politicians
- Parliamentary committees working on relevant areas
- Individual academics
- Academic networks with an interest in gender and/or the economy
- International Non-Government Organisations
- Civil servants

There may be potential allies and opponents in each group.

When building alliances think about what you can offer potential allies.

Politicians, civil servants and other policy-makers may value expert evidence that they can use in policy making and/or to persuade their colleagues to act.

Academics may value an opportunity to use their research to influence policy and links with front-line organisations that could help with future research.

Women's organisations may value evidence and analysis that they can use in their campaigning and advocacy work and an opportunity to feed their front-line experience into research.

In the UK, academics have historically been relatively well paid, can research what they want and are used to working outside fixed working hours, which creates a pool of people who are willing to help. They have been able to contribute expertise for free. In some countries most people do not earn enough to do that; they expect to be paid on a consultancy basis by the UN or International NGOs meaning mobilising their expertise may be harder. On the other hand, organisations may be able to mobilise international funding that isn't available to us.

WBG member

FINDING AN INITIAL FOCUS

Civil society groups working on gender responsive budgeting generally start with a focus on a particular stage in the budget cycle, or a particular policy issue. One of the first tasks is to find out about the budget cycle. The chart in the section 'What does gender budgeting involve?' above shows an example of a 'typical' budget cycle with possible actions at different stages. In practice, the budget cycles in all countries will be different. Some countries may work on a three or five-year plan, which may be amended every year. Local or regional government will have different levels of power to raise taxes and decide spending priorities in different countries.

Mapping out the budget cycle will help you think through where you have the most opportunities for impact. Your activities will depend on the context in which you are working but could include:

Research and analysis into:

- The likely or actual impact of the budget (or other economic policy decisions).
- The likely or actual impact of policy in a specific area (for example spending on health).
- Whether actual spending on services matches budget commitments.
- The needs of women and men, girls and boys and the spending required to meet those needs.

Using the findings of research and analysis to:

- Advocate for changes to policy/practice across government or within a specific department.
- Highlight the need for national, regional or local government to carry out their own analysis.
- Inform the work of women's voluntary organisations.
- Inform work of parliamentarians in holding government to account.

Capacity building:

- Providing expert advice and training to civil servants or elected officials wishing to carry out gender responsive budgeting.
- Working with back bench politicians to build their capacity to hold local or national government to account.
- Building the capacity of women and smaller civil society organisations to engage with the budget process and hold government to account.

The initial focus of the UK Women's Budget Group was the annual budget speech to parliament made by the Chancellor of the Exchequer. This is a high-profile occasion that attracts a great deal of media and political attention. The initial aim of the WBG was to ensure that public debate about the impact of the budget on different groups included discussion of the budget's gender impact. To further such debate, members of the group would meet to discuss the likely impact of the budget on women and produce a written analysis.

At this point the group was an entirely unfunded network, relying on the voluntary expertise of members. In the early 2000s, WBG secured funding to pay a part-time co-ordinator, but most of its work was carried out by members. Since 2016, WBG has succeeded in raising additional funding to employ a director and other staff members, but still relies on the pro-bono (unpaid) expertise of its members for much of its work.

WBG WORK TODAY

The budget remains a key focus of activity for WBG every year. In advance of the budget WBG produces briefings on a range of policy areas, including health, social care, childcare, education, housing, violence against women and girls, employment and public sector pay.² We produce an analysis of the budget every year.³ We also produce briefings for parliamentarians during debates on the budget in parliament.⁴

Today WBG works throughout the year. Our work includes:

Carrying out research

We do this in a number of ways:

Analysing existing research to highlight its gender implications. We don't always have the resources to carry out primary research in every area, so we use analysis by reputable research organisations to provide evidence for our own briefings. For example, recent briefings on health and education spending have quoted findings by the Institute for Fiscal Studies showing that spending on schools and health has fallen in real terms, to show the implications of this for women and girls.⁵

We also use data collected and published by government. For example, we use data on employment and pay from the labour force and earnings surveys (major national surveys published by the Office for National Statistics) to analyse the gender employment gap and gender pay gap.⁶

Distributional analysis. We use the microsimulation model developed by a British economic consultancy company called Landman Economics. They analyse the cumulative impact of changes to tax, benefits and public services by gender, race and income⁷ (*for more information see Case study 4: Cumulative Impact Analysis*).

Qualitative analysis. We have drawn on research by our members and worked with our academic networks and civil society partners to carry out our own research into the impact of economic policies on the lives of women and girls, through interviews and focus groups with individual women (*for more information see Case study 3: Public Services and Case study 10: Working with Other Civil Society Groups*).

2. See for example our pre-budget briefings at <https://wbg.org.uk/analysis/briefing-papers/pre-budget-briefings-autumnbudget2017>

3. WBG budget assessments available online at <https://wbg.org.uk/analysis/assessments>

4. WBG (2017), Universal Credit Briefing, available online at <https://wbg.org.uk/analysis/universal-credit-briefing-uk-womens-budget-group>

5. See our briefings on education, available online at <https://wbg.org.uk/wp-content/uploads/2017/11/education-pre-budget-nov-2017-final>

pdf and health <https://wbg.org.uk/wp-content/uploads/2017/11/health-pre-budget-nov-2017-final.pdf>

6. See our pre budget briefing on employment and pay, available online at <https://wbg.org.uk/wp-content/uploads/2017/11/employment-pre-budget-nov-2017-final.pdf>

7. WBG, (2017), *Intersecting Inequalities: the impact of austerity on BME women*, WBG and Runnymede, available online at <https://www.intersecting-inequalities.com>

Communicating our analysis to policy-makers and the public

As well as briefing parliamentarians and the media on our analysis of the budget each year we also:

Respond to consultations. We submit evidence to consultations carried out by government, political parties, national and international bodies. For example, we have provided evidence on the impact of austerity policies on women to the UN Independent Expert on Foreign Debt and Human Rights.⁸

We have also contributed sections to the UK Shadow Report to the CEDAW (UN Convention on the Elimination of All forms of Discrimination Against Women) Committee. Shadow reports are a way for civil society groups to highlight issues for the committee to consider when it examines a government's record against the obligations of CEDAW.

Give evidence to parliamentary committees. We submit written evidence and have been asked to give evidence in person to various parliamentary committees. For example, we gave evidence to the Social Security Select Committee when it was scrutinizing a Bill to introduce Universal Credit, a new system of means tested cash transfers (sometimes called benefits or welfare payments).⁹ More recently we have given evidence to the Women and Equalities Select Committee, which was holding an inquiry into the UK government's strategy to meet UN Sustainable Development Goal 5 on women's equality.

Propose alternative policy approaches. Alongside analysing the likely or actual impact of government policies, WBG has proposed alternative economic approaches. In response to the austerity policies introduced by the Coalition and Conservative governments since 2010, we have developed Plan F, a feminist economic strategy for a caring and sustainable economy based on mutual support and respect for rights.¹⁰ During the 2015 election we used Plan F as the basis for our analysis of all the party manifestos.

Promote gender budgeting in government. We work to encourage government to adopt gender responsive budgeting policies, both through carrying out our own analysis and through providing advice on how gender budgeting can work in practice (see *Case study 6: Engaging in Dialogues with National Government, Parliament and Public Bodies*).

Build the capacity of civil society organisations. We have run training workshops and produced toolkits to enable women's organisations and individual women to scrutinize economic policy and advocate at a local and national level (see *Case study 10: Working with Other Civil Society Groups*).

There is more information about different areas of our work throughout the rest of this casebook.

8. WBG, (2018), Submission to the OHCHR: The impact of economic reform policies on women's human rights, available online at <https://wbg.org.uk/news/submission-un-impact-economic-reform-policies-womens-human-rights>

9. Examples of our submissions are available here <https://wbg.org.uk/analysis/publications/universal-credit/>

10. Our work on plan F is available online at <https://wbg.org.uk/analysis/plan-f-a-feminist-economic-strategy-for-a-caring-and-sustainable-economy>

CASE STUDY 1: TAXATION



Men earn more than women and
benefit more when tax is cut



For example, in the UK,

cuts to income tax since 2010 will **cost** the Treasury
£19bn a year by 2020

43% of adults will gain
nothing



66% of these are
women



Tax provides **revenue**
for **public spending**

If **taxes** are **cut** then this
may **lead to cuts** in
public spending.



Less investment in **social security** and
public services

When
public
services are **cut**

Women increase
their **unpaid work**
to fill the gap



WHAT GENDER BUDGET ANALYSIS CAN SHOW

CASE STUDY 1: TAXATION

Few tax systems are explicitly gender discriminatory (except occasionally in tax allowances). **However, tax remains a gendered issue for three main reasons:**

Forms of taxation have different impacts on women and men; these impacts are not only distributional but may affect behaviour too by giving people and companies a greater or reduced incentive to act in particular ways. For example, to spend less money on alcohol, or to invest profits or give them out as dividends.

Tax policy enables governments to influence the economy in ways that may impact differently on men and women.

Tax provides the revenue that is spent on investing in infrastructure, public services and social security benefits (cash transfers, sometimes called “welfare” benefits). Women, because of their caring roles, often are, or end up, more dependent on such expenditures than men.

Taxes that are equitably collected and raise adequate revenue are therefore important in promoting gender equality.

It is important to hold governments to account for the gender, and other equality, impacts of their taxation policy. There are political choices to be made about levels of taxation and of expenditure, and also about which specific taxes to levy. Even though it is usually quite easy to assess, governments may be unwilling to publish data on gender impact.

A fair tax system is critical to ensuring gender equality and tackling poverty.

It should:

- ↳ reflect people’s ability to pay;
- ↳ allow the government scope for economic and social policy, including raising money to fund good quality public services and social security;
- ↳ encourage desirable and discourage undesirable behaviour by people and companies.

The way in which specific taxes are designed and collected can also have important gender implications, by affecting the incomes that men and women have after paying tax and by influencing their behaviour, for example, by making employment more or less worthwhile.

These considerations form the gender responsive budgeting principles, outlined below, that need to be applied to the main types of taxation: direct taxation of personal and company incomes, and indirect taxation on expenditure. Gender responsive budgeting principles should also be applied to tax allowances that reduce the tax paid in certain circumstances.

DIRECT TAXATION: PERSONAL TAXATION

Personal taxation is based on income (and sometimes wealth). Progressive taxes are those which take a larger proportion of the income/wealth of richer individuals than of poorer individuals. **Since women tend to be poorer and have less wealth than men, more progressive tax systems benefit women.**

An important issue for personal taxation is whether couples are taxed jointly or as individuals. In many countries, people pay income tax on their own income alone, but in others married couples are jointly taxed. **Since women are more likely to be out of the labour market and often earn less when they enter it than their partners, joint taxation tends to penalise women.** This is because a married woman entering the labour market is taxed at the same rate as her husband, which in a progressive tax system will tend to be a higher rate than if she was taxed on her (generally lower) earnings alone. So, under joint taxation she not only pays more tax, she also has a greater disincentive to taking employment. Joint taxation is theoretically gender neutral, and these considerations would apply to a man who was the second earner too, or to the second earner in a married same-sex couple. However, in practice it is women who tend to take on the couple's caring responsibilities so women's employment is more prone to being seen as secondary, even more so if it would entail additional costs of paying for replacement care.

It is often claimed that even if a tax system taxes women's income more heavily, this does not matter if the whole household gains. However, **it cannot be assumed that the benefits of increased income are shared equally within households.** Research has shown that relative earnings and employment status matter greatly to how much individuals benefit from their household's income.¹¹ Therefore it is important that neither the tax system, nor the tax system in combination with the social security system, discourages women from employment.

Women without employment who are financially dependent on their partners are particularly vulnerable to poverty if their relationship breaks down, and especially if they have children. Tax/benefit systems should be designed to discourage such financial dependence.

DIRECT TAXATION: COMPANY TAXATION

Taxation policy can be used to encourage companies to invest more of their profits and give less of them out as dividends. Since the majority of those who own shares and would receive dividends are men, decreased dividends may improve gender inequality in incomes. Forms of increased investment that could reduce gender inequalities, such as training women to take skilled jobs, should be encouraged.

As capital (wealth) increasingly moves globally **there is a danger of a race to the bottom as governments compete to have the lowest rates of company taxation, leading to a serious reduction in governments' ability to raise revenue.** Tax havens that allow companies and individuals to pay little or no tax undermine the ability of other governments, particularly in poor countries, to collect company taxes. Curbing government attempts to get into such a race to the bottom and the elimination of tax havens are therefore important in ensuring governments collect adequate levels of revenue from company taxation. Such revenue is vital in promoting gender equality.

Corporate tax avoidance, especially through tax havens, worsens gender equality worldwide. It also makes other necessary legislation, such as on employment, safety regulation and on minimum wages, harder to implement. All these factors especially impact on women, who are often those employed at the lowest wages in export-oriented industries that are free to move to countries with less regulation, lower taxes and less social protection, weakening those workers' bargaining power.

INDIRECT TAXATION: VALUE ADDED TAX AND EXCISE TAXES

General expenditure taxes such as Value Added Tax (VAT) tend to be regressive because poorer households need to spend more of their income than richer households on household goods. However, the regressive nature of VAT can be reduced if certain goods are exempted or zero-rated, such as basic foods and children's clothing. This reduces the incidence of VAT on households with women members, since they are more likely than men to live with children and be in poorer households.¹²

Many of the goods on which specific excise taxes are levied are those that have harmful effects such as fuel, alcohol or tobacco, where taxation is designed in part to discourage overuse. In most countries men consume more of these goods than women, so pay more of their income in these taxes.¹³ However, where men control household resources, they may be able to pass on the additional costs of excise taxes to women and children in their household by reducing spending on goods and services that are consumed by other household members.¹⁴

TAX ALLOWANCES

Tax allowances are ways of exempting people or companies from paying direct or indirect taxes in certain circumstances. They can be used by governments to incentivise desirable behaviour, achieve social goals or simply to reduce levels of taxation on particular groups of people.

Allowances against income tax tend to be regressive and gender-biased because those with the lowest incomes who do not earn enough to pay income tax are ineligible for them, and higher earners, mostly men, gain more than lower earners from them. For example, **tax allowances designed to increase savings go to those who can afford to save, men more than women, so increase gender gaps in income and wealth.**

It would almost always be fairer and more efficient for the government to pay directly to achieve its social goals. Doing so is also more transparent, which makes its equality impact easier to assess. Tax allowances may also contain inherent male biases in them, that is, give allowances for behaviour or the ownership of assets that are more likely to be associated with men, such as the use of cars. Even if no such bias exists, tax allowances are likely to be of greater use to men since they have higher incomes.

Complex systems of tax allowances, especially for corporations and richer individuals who can afford expensive tax accountants, give scope for tax avoidance and the creation of a tax avoidance industry, with damaging gender and social effects. Such tax practices are a gendered issue because they reduce the amount of tax paid by the wealthy and by large corporations and thus reduce government revenue. Tax allowances are sometimes seen as more politically acceptable than spending on transfer payments. This works strongly against women's interests since women are likely to gain more from direct public spending and men from tax allowances.

11. De Henau, J, and Himmelweit, S, (2013), Unpacking Within-Household Gender Differences in Partners, Subjective Benefits From Household Income, *Journal of Marriage and Family* 75, no. 3, pp 611–624. Bonke, J and Browning, M, (2013), The distribution of financial well-being and income within the household, *Review of Economics of the Household* 7, no. 1, pp 31–42. Himmelweit, S, Santos, C, Sevilla, A and Sofer, C, (2013), Sharing of resources within the family and the economics of household decision making, *Journal of Marriage and Family* 75, no. 3, pp 625–639.

12. Grown, C and Valodia, I, (2010), *Taxation and Gender Equity: A comparative analysis of direct and indirect taxes in developing and developed countries*, Routledge.

13. *ibid*, UK chapter

14. Elson, D, (2008) *Budgeting For Women's Rights: Monitoring Government Budgets for compliance with CEDAW, UNIFEM*, available online at <http://www.unwomen.org/-/media/headquarters/media/publications/unifem/budgetingforwomensrightssummaryguideen.pdf?vs=1006>

SOME EXAMPLES OF WBG'S APPROACH TO TAXATION

Direct taxation: personal taxation

In 2013 the UK government introduced proposals to 'recognise marriage' in the income tax system, by allowing some couples who are married or in civil partnerships to transfer some of their annual personal allowance of tax-free income between themselves. WBG argued that these transferable tax allowances (TTAs) breach the principles of independent taxation and, like joint taxation, would disincentivise married women from employment. Further, because they would boost the income of the higher earning spouse, 85% of whom are men, TTAs would increase income inequality between spouses and between men and women. WBG also argued that the £700m cost of transferable tax allowances should be spent in more targeted and socially useful ways.¹⁵

Direct taxation: company taxation

Since 2010 the UK's main rate of corporation tax has been reduced from 28% to 20%, with the government aiming to reduce it to 17% by 2019/20. WBG has pointed out that this policy loses significant revenue and contributes to an international race to the bottom in corporation tax that will hit women worldwide. It also increases income inequality between men and women, since men make up the majority of business owners, top managers and shareholders.¹⁶

Indirect taxation: VAT and excise taxes

WBG has defended the UK's zero-rating of food and children's clothing for VAT. It has also argued that reductions in specific duties on alcohol and fuel are populist measures that directly benefit middle income men more than women or poorer men.

For example, cumulative cuts in fuel duties that will have cost the UK exchequer £9bn by 2020 have mostly gone to men, because men are more likely to own cars, own cars with higher fuel consumption and drive longer distances than women.¹⁷

Tax allowances

The WBG has criticised successive rises in the annual personal allowance, the annual income that individuals keep before they pay income tax. Such rises are regressive. The 43% of adults who do not earn enough to pay income tax, 66% of whom are women, do not gain anything, and higher earners, mostly men, gain more than lower earners. Successive increases in the personal tax allowance and higher rate threshold implemented since 2010, will not only exacerbate the gender income gap, they will cost the Treasury £19bn per annum by 2020.¹⁸

Gender impact of tax measures

WBG has also criticised the UK government's gender impact analysis of its tax measures as perfunctory and worthless. Although some comments are made about the gender impact of specific tax measures, the UK government performs no overall impact assessment of its tax measures, nor any cumulative impact assessment over time.

In many countries, direct taxes are said to be hard to collect and regressive indirect taxation is relied on more for consequently limited revenue collection. It is important to question such arguments since they may just be reflecting the interests of richer men and companies who would pay more under direct taxation, and do not see themselves as benefitting as much from public services. At the same time, it is important to argue for forms of indirect taxation that are fair to poor women and for the forms of public expenditure that benefit them most.

An additional source of revenue creation are fees for the use of public services. These tend to be particularly regressive and impact badly on women. Poor families, who need the services most, may not be able to afford to access them. Families that value the education of boys more highly than the education of girls may be less willing to pay fees for girls' education.¹⁹

15. wbg, (2013), Recognising marriage in the tax system will not benefit women, available online at <https://wbg.org.uk/wp-content/uploads/2013/10/WBG-briefing-on-TTAs-final.pdf>

16. wbg, (2017), The Gender Impact of Taxation, available online at https://wbg.org.uk/wp-content/uploads/2017/03/WBG_briefing_Taxation_pre_Budget-2017_03_07.pdf

17. *ibid*

18. *ibid*

19. Diane Elson, Budgeting For Women's Rights: Monitoring Government Budgets for compliance with CEDAW, UNIFEM 2008, pp 5/6. Available at: <https://www.poline.org/node/180258>

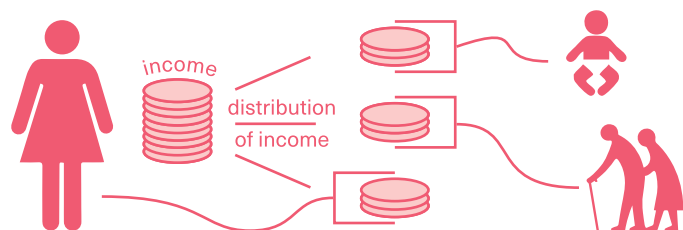
CASE STUDY 2: SOCIAL SECURITY

Social security cash transfers replace lost income, for example on becoming unemployed or unable to work, retiring or compensating for additional costs such a disability.

Changes to social security has different impacts on women and men.

Does the social security system promote equality between women and men?

Women in the UK **receive** on average **more** of their **income** as **social security cash transfers**



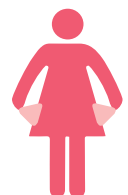
because women are poorer than men and women often receive benefits for others who they care for, such as children.

Who is the money paid to?

Payments made to the **main earner** (usually a man)



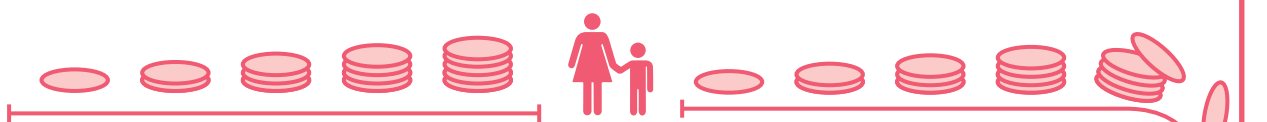
can leave **women** with **no income** in their own right



This **reduces women's power** to make financial decisions. It puts women at **greater risk** of financial and other **forms of abuse**

Does the system promote a long-term view?

If people need to **work full time** all their life to qualify for a **full pension**



this could leave **women** who work part-time or take time out to care **at risk of poverty** in **old age**

CASE STUDY 2: SOCIAL SECURITY

Social security is a fundamental part of a caring economy. It plays a key role in protecting against social risks (such as illness, poverty, unemployment and old age) and providing support for those engaged in unpaid caring work. Social security in the UK covers cash transfers, some of which are called tax credits, though these are not tax allowances. Many cash transfers, though not pensions, are commonly called 'welfare payments' or 'benefits'. Such payments are part of what United Nations organizations call Social Protection, but the latter is a broader concept that includes provision of basic public services. These are already covered elsewhere in the Casebook (*see case study 3*), so we narrow our focus here to social security cash transfers.

Social security cash transfers assist with replacing lost income, for example on becoming unemployed or unable to work, or retiring, or compensate for additional costs, such as those caused by disability or having children.

Women in the UK, and in other parts of the world where there is a comprehensive social security system, receive on average a larger proportion of their income as social security cash transfers than men.

This is for two main reasons. Firstly, because they tend to have lower incomes and are, therefore, more likely to be eligible for means tested income support and, secondly, because they often receive benefits for others whom they care for, especially children. For these reasons, changes to social security cash transfers, whether it is the amount that is paid or how they are designed, are likely to have a differential impact on men and women, making this a key area from a gender budgeting perspective.

In this case study, we look at how the Women's Budget Group has worked with successive governments both to raise awareness of the differential impact of changes to the social security system on men and women, and to advocate for a system that promotes gender equality. This work has seen the Women's Budget Group employ many of the principles of gender budgeting but, in particular, the following:

- ↳ Recognising that income is not always shared equally within households.
- ↳ Taking account of the impact of policy on both paid and unpaid work, and the people doing the work.
- ↳ Taking a life-course approach.
- ↳ Monitoring the differential impacts on men and women, both as individuals and in households.

Throughout the Women's Budget Groups existence, the UK has had a comprehensive system of social security cash transfers (in the UK often called "welfare payments" or "benefits") in place. Therefore, the focus of our work has been to look at the impact of changes to this system and to highlight any areas of unmet need. This, even in the face of cutbacks and austerity, is a fortunate position to be in compared with not having a comprehensive social security system. In such contexts, gender budgeting groups can do important work showing how gender norms – specifically women's role in childcare and other unpaid care – mean that gender equality would be greatly enhanced by having a social security system.

SOME EXAMPLES OF THE WOMEN'S BUDGET GROUP'S WORK

From the purse to the wallet – design of tax credit policies

Income is not always shared equally within households, and those receiving income may have more say than other members of the household over how money is spent.²⁰ Therefore, WBG has worked to highlight the importance of whom, social security payments are made to.

In the late 1990s the Labour government replaced Family Credit, a welfare benefit payment to low income families with at least one earner, with a more generous Working Families Tax Credit (WFTC). Although this was called a 'tax credit' it was not a tax rebate, but an additional welfare benefit payment. WBG was involved in debates about the new tax credit system and had some influence on the design of tax credits.

When WFTC was first proposed the government intended that it should be paid to the 'main earner' within a couple (usually a man). This was a change from Family Credit which had been paid to the main carer (usually a woman). The Women's Budget Group argued that this would effectively transfer money from women's purses to men's wallets.²¹ WBG also highlighted research showing that **money paid to mothers was more likely to be spent on children than money paid to fathers.** Following advocacy by WBG and others, the government announced that couples could choose whom WFTC was paid to. In 2003, WFTC was replaced with two new tax credits, Working Tax Credit and Child Tax Credit. Child Tax Credit was paid to the 'main carer'; Working Tax Credit to the main earner.

WFTC and later Working Tax Credit were available to households where at least one adult was in paid work for a minimum number of hours per week. There was also an additional "full-time" supplement for people working more than 30 hours a week. WBG argued successfully that this supplement should be available to couples where both partners were in paid work and their hours totalled more than 30 hours a week to encourage greater sharing of paid work and unpaid care between couples.

Universal Credit

In 2010 the newly elected Coalition government proposed a major change to the UK social security system, with the introduction of Universal Credit (UC). UC is a new means-tested benefit replacing six means-tested benefits and tax credits, including Jobseeker's Allowance and Employment and Support Allowance, Housing Benefit, Income Support, and Child and Working Tax Credit. The aim was to simplify the social security system and ensure people were always better off in work. The implementation of Universal Credit was repeatedly delayed, its design and implementation proved more complex than anticipated. However it is now being rolled out across the country.

WBG's analysis has shown a number of problems with Universal Credit.²² As with the previous tax credit system, couples are assessed jointly, with payments reduced if the claimant (and their partner where relevant) have other income. Where earnings are concerned, some claimants have a 'work allowance', meaning they can earn up to a certain amount before UC starts to be reduced. As with tax credits, the 'first earner' in a couple (often the man) may use up the couple's work allowance, reducing the incentive for the 'second earner' to take up paid work or increase their earnings. Universal Credit has a higher withdrawal rate than previous tax credits, further reducing the incentive for second earners. This puts women at greater risk of poverty in old age.

20. De Henau, J and Himmelweit, S, (2013), Unpacking Within-Household Gender Differences in Partners' Subjective Benefits From Household Income, *Journal of Marriage and Family* 75, no. 3, pp 611–624. Bonke, J and Browning, M, (2009), The distribution of financial well-being and income within the household, *Review of Economics of the Household* 7, no. 1, pp 31–42. Himmelweit, S, Santos, C, Sevilla, A and Sofer, C, (2013), Sharing of resources within the family and the

economics of household decision making, *Journal of Marriage and Family* 75, no. 3, pp 625–639.

21. Himmelweit, S, (2002), Making Visible the Hidden Economy: The Case for Gender-Impact Analysis of Economic Policy, *Feminist Economics*, 8:1.

22. See WBG briefings on Universal Credit, available online at <http://wbg.org.uk/analysis/universal-credit>

Universal Credit replaces a series of separate payments with a monthly single payment, which makes it difficult to budget and means that if there are delays or administrative problems jobless households risk losing most of their income.

Universal Credit payments will be made into a single bank account. This may be a joint account, but this may not guarantee equal access or control over that account. This ignores the importance to women of having money of their own and could well lead to power imbalances in relationships. It may also mean a higher risk of financial abuse, and greater difficulty for women to have access to money to meet their own and their children's needs and to leave abusive relationships. Alternative payments can be made in limited circumstances. Following campaigns by women's organisations (including the Scottish Women's Budget Group) the Scottish Government agreed that Universal Credit payments can be split. Similar commitments have been made in Northern Ireland. However, the UK government insists on single payments for England and Wales.

Since Universal Credit was first proposed WBG has worked to highlight its likely impact on gender equality through a series of briefings and parliamentary submissions. WBG members gave evidence to Parliamentary Select Committees investigating Universal Credit.²³ We helped draft amendments aimed at removing some of the worst elements of the system, although these were unsuccessful. More recently we worked with a coalition of civil society organisations to recommend changes to the design of the system and WBG has supported cross-party work on split payments by backbench parliamentarians.



Phillipa Whitford MP and Jess Phillips MP at a parliamentary drop-in to highlight the need for split payments of universal credit

23. Copies of our submissions are available at <https://wbg.org.uk/analysis/publications/universal-credit>

Pensions and savings

Taking a life-course approach to social security means recognising the ways in which the design of benefits such as Universal Credit may increase women's financial vulnerability in later life. It also means thinking about the different patterns of paid and unpaid work among women and men over a lifetime when analysing policies to tackle poverty in later life, such as pensions and savings.

For example, **in the UK both private and state pensions were designed around the assumption of a full-time worker, in employment all their adult life.** WBG has produced a series of briefings pointing out that a pension system based on these assumptions increases the risk of poverty in old age for women, who are more likely to work part-time, or take time out of paid work because of caring responsibilities.²⁴ Although the UK state pension system does allow women to be credited for time out of the workplace caring for children, private pensions do not and the level of the basic state pension remains low.

Private pension schemes favour those with continuous full-time employment and high lifetime earnings, disadvantaging women who are more likely to work part-time, take career breaks and earn less than men. Because of their earlier caring roles, women therefore do badly when older from a system which relies on people having private pensions to sustain reasonable incomes in old age. WBG has therefore argued that the government should put more money into the state pension system and give fewer tax breaks to those who can afford to save in private pensions.

The gendered impact of austerity

The election in 2010 of a coalition government made up of the Conservative and Liberal Democrat parties ushered in a sea change in social security policy. The global financial crisis in 2007/8 had worsened public finances and the incoming government argued for the need to make substantial cuts to social security and public service spending to 'balance the books'. Soon after the 2010 election the new government produced an 'emergency budget' introducing a period of austerity that is still on-going in 2018.

The Women's Budget Group responded to the budget, highlighting that women were going to be the biggest losers from any cuts to both social security and public services.²⁵ This work is described in more detail in case study 4 on Cumulative Impact Analysis.

24. See WBG, (2017), Pre-budget briefing, section on pensions, available online at <https://wbg.org.uk/wp-content/uploads/2017/11/pensions-pre-budget-nov-2017-final.pdf>

25. WBG, (2010), The Impact on Women of the Coalition Spending Review 2010, available online at https://wbg.org.uk/wp-content/uploads/2016/12/RRB_Reports_4_1653541019.pdf

CASE STUDY 3: PUBLIC SERVICES

Public services (education, training, health, care, housing, violence against women services, the justice system, and so on) are vital for the achievement of gender equality.

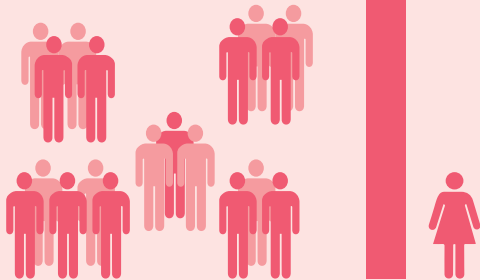
Women tend to make more use of public services



because of their **greater responsibilities for unpaid care** and their **lower incomes**

How has public expenditure been distributed between men and women?

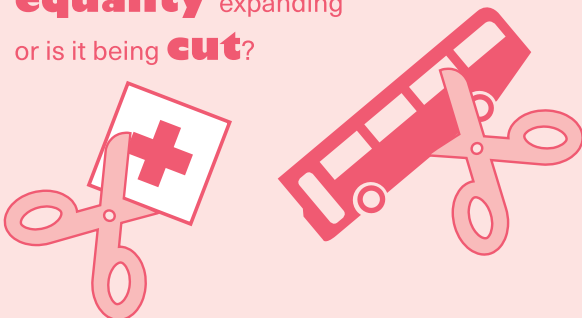
Are there gender **gaps** that might **indicate barriers to access**?



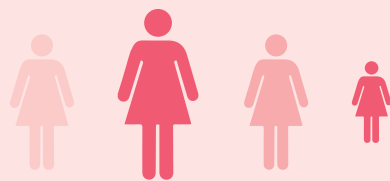
Has **adequate funding** been provided to cover **urgent needs** of **women** for health, care, housing and VAWG services?



Is spending on **public services** that are **vital** for **gender equality** expanding or is it being **cut**?



Bearing in mind the **diversity of women**, who is benefiting most from expansion or **losing** most **from cuts**?



CASE STUDY 3: PUBLIC SERVICES

SUMMARY

Public services are vital for the achievement of gender equality. This includes education, training, health, care, housing, services related to violence against women and girls (VAWG), support for small businesses, the justice system and many other sectors.

Women tend to make more use of public services because of their greater responsibilities for unpaid care and lower incomes. However, in some cases (such as support for small businesses and technical training), women may use the service less than men, because of access barriers. In other cases, the need among women for a particular service may be lower.

Gender responsive budgeting calls for analysis of the implications of spending on public services for women and men, girls and boys.

1. How has public expenditure on services been distributed between women and men, girls and boys?
2. Bearing in mind the diversity of women, who is benefiting most from expansion or losing most from cuts?
3. Are there gender gaps that might indicate barriers to accessing public services?
4. Has adequate funding been provided to cover urgent needs of women for health, care, housing and VAWG services, for themselves and for those they care for?
5. Is spending on public services that promote gender equality expanding, or is it being cut?
6. Are working conditions in the public sector (pay, career prospects and work patterns) conducive to greater gender equality or hindering it?

This kind of analysis requires data on how much the government has spent on public services in the past and plans to spend in the future. Budget documents and other official documents from the Ministry of Finance and other ministries should provide this data.

USE OF PUBLIC SERVICES

Information on who uses public services may be available from administrative records for some services: for instance, school enrolment data may be available from the school system. But this data may be flawed – if spending is allocated to schools on the basis of enrolment rates, they have an incentive to exaggerate enrolment and disregard students who drop out.

Data from household surveys are not subject to that kind of bias, although there may be problems with response rates and misunderstanding of what the data shows. In addition, household surveys may only provide aggregate use by the household, not by each individual in the household. This is the case with many relevant surveys in the UK, so it is not possible to use this data to compare the average usage of women and men, girls and boys directly. However, it is possible to classify households by their characteristics in ways that are useful for gender analysis, for example by comparing use of services by single women and single men, or by lone parents, or by geographic location, wealth and income.

Qualitative research (through semi structured interviews or focus groups, for example), can also provide important information about use of services, and the impact of changes to those services in the lives of women. As part of WBG research into the impact of austerity on women, we worked with two civil society partners to carry out focus groups and semi-structured interviews. RECLAIM, a youth charity based in

Manchester, a city in the north of England, and Coventry Women's Voices, a women's rights organisation based in the midlands. **We found that women's access to one service could depend on the availability of other services.** For example, public transport can be important for women's access to health services:

"One time I went [to the healthcare centre] at half past six in the evening and I didn't leave until quarter to one. I was struggling. I couldn't get a lift back. There were no buses. I had to get a taxi back home and for me on benefits that is quite a big deal."

– Focus group participant, Coventry

These interviews and focus groups provided important information, which supported the findings of our distributional cumulative impact analysis of actual and planned cuts to real spending on public services (and social security) in the period 2010 to 2020. *For more information see Case study 4: Cumulative Impact Analysis.*

Quotes from the focus groups also provided a 'human face' to the statistics, which helped in our communications (see *Case study 4 and Communicating the Analysis* section).

IS FUNDING ADEQUATE FOR POLICY IMPLEMENTATION?

Governments may publish policies to address key issues, such as violence against women and girls, but fail to back them up with sufficient funds. The Women's Budget Group found this to be the case in the UK.

In 2016 the UK government published an updated VAWG strategy and committed to providing £20m a year to fund support services. But since 2010, it has made huge cuts to local government funding which, among other things, is a big provider of VAWG services, such as refuges and counselling.

Since 2010, **17% of the specialist refuges** in England have **closed**. On average **155 women and 103 children a day are turned away from refuges for lack of space**. In addition, there have been cuts to police services, the Crown Prosecution Service and legal aid, making it more difficult for women who have experienced violence to access justice. The £20m a year promised was nowhere near the investment required to deliver the VAWG strategy. It is tiny compared to the £40bn that VAWG is estimated to cost society annually.²⁶

Governments may claim that spending on a particular service has been maintained, or even increased. It is important to assess whether this takes into account inflation (rising prices) and/or the changing needs of the population.

INFLATION

It is important to consider whether government data on spending has been adjusted for rising prices. **If the same amount of money is allocated but the prices that the public service has to pay for inputs have gone up, then in real terms there has been a cut.**

For example, in England, spending on schools was maintained in real terms 2010/11 to 2014/15; but from 2015/16 spending was frozen in cash terms, although prices for things schools need are rising, so that in real terms there will be a cut of around 6.5 % in the period 2015/16 to 2019/20.²⁷

26. WBG, (2017), Violence Against Women and Girls: background briefing, available online at <https://wbg.org.uk/wp-content/uploads/2017/11/VAWG-pre-budget-nov-2017-final-1.pdf>

27. Institute for Fiscal Studies, (2017), Long-run comparisons of spending per pupil across different stages of education, available online at <https://www.ifs.org.uk/uploads/publications/comms/R126.pdf>

POPULATION GROWTH AND CHANGING NEEDS

Another consideration is whether the population to be covered by the service has risen. **If the same amount of money is provided but the number of people to be covered has risen, then in per capita terms there has been a cut.**

For example, when cuts were made to other public services, the UK government claimed that spending on health services would be protected. In England, spending on health services did grow on average 1.3% a year in real terms between 2009/10 and 2015/16, but this was significantly lower than the increase in demand for health services, from a growing and an ageing population. Even though the government plans to spend more money on health services in the period up to 2019/20, real per capita spending, adjusted for the expanding needs of an ageing population, will have fallen by 1.3% between 2009/10 and 2019/20.²⁸

PUBLIC SECTOR EMPLOYMENT

It is also important to examine employment in public services. **In many cases public services are a more important source of decent jobs for women than for men, and the gender pay gap may be less in the public sector than in the private sector.** However, supply of some public services may be out-sourced to external suppliers who pay lower wages and provide worse conditions of work. This is often argued to be 'more efficient' and provide greater 'value for money'. But it may worsen the quality of the service because contractors frequently require more work to be completed in the same time without requiring investment to improve productivity.

Using data from the Office of National Statistics, WBG found that in 2017 women made up just over two-thirds of public sector employees in the UK, and 34% of employed women work in the public sector, compared to 18.5% of men. The hourly gender wage gap in 2016 in the public sector was 18.3% compared to 24.8% in the private sector. Public sector employment has been falling as a result of expenditure cuts and privatisation. While prices have continued to rise, there has been a freeze on pay in the public sector and thus a fall in real public sector wages.²⁹

HEALTH AND CARE SERVICES

In the UK health services, where women make up 77% of the workforce, average real wages have declined by around 14% in the period from 2010 to 2017. Around 20% of nurses have had to take an additional job to survive. And the job has become more stressful, so that by July 2017 more nurses were leaving than were joining the profession, leading to a shortfall of nursing staff of about 8.9% in England, with negative effects on patient care.³⁰

WBG, working as part of a Commission on Care, reported that the supply of non-medical care for frail elderly people has been almost entirely outsourced to private companies, who run residential care homes and services for people living in their own homes. Four fifths of care workers are women and nearly a fifth of the workers are migrants. Care workers in the private sector earn less on average and have more limited entitlements to leave, sick pay and pensions than those few workers who remain in the public sector. Tens of thousands are effectively paid below the statutory minimum wage, as they are not paid for time spent travelling for home visits and are on precarious contracts which do not guarantee a minimum number of working hours (known as 'zero hour' contracts). They are only allowed to spend 15 minutes on a home care visit, with negative impacts on the quality of care given.³¹ It is largely through having such poor pay and working conditions that private sector companies have managed to provide care at lower cost than the public sector.

28. IFS Briefing Note, (2017), UK Health Spending, available online at <https://ifs.org.uk/publications/9186>

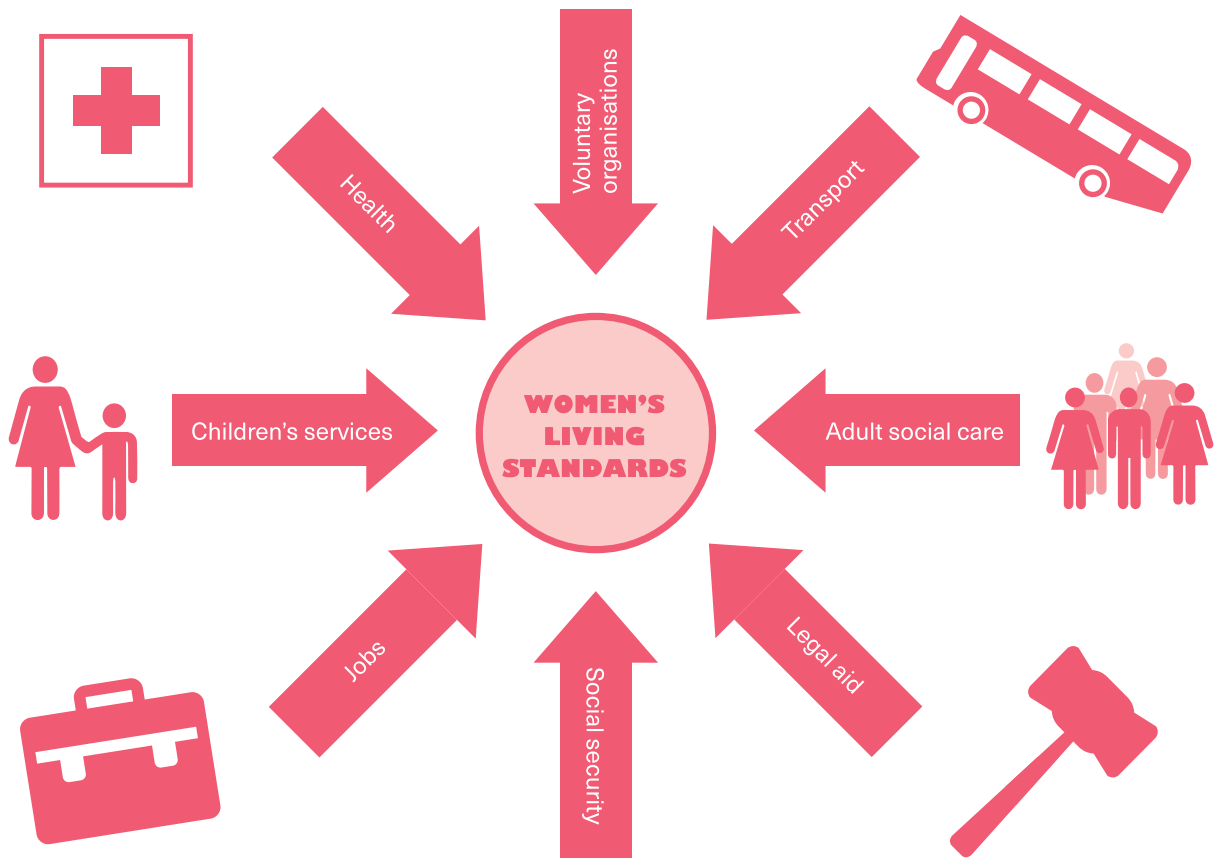
29. WBG analysis of ONS data in WBG, (2017), *Intersecting Inequalities*, WBG, Runnymede, available online at <https://intersecting-inequalities.com>

30. WBG, (2017), *Briefing on Health and Gender*, available online at <https://wbg.org.uk/wp-content/uploads/2017/11/health-pre-budget-nov-2017-final.pdf>

31. Commission on Care, (2016), *Towards a New Deal for Care and Carers*, available online at <http://commissiononcare.org/report/>

CASE STUDY 4: CUMULATIVE IMPACT ANALYSIS

Cumulative impact analysis shows how different groups of people are affected by a range of different changes or cuts to public services.



In the UK, **as a result of cuts** to tax, benefits and public services since 2010, by 2020

Single mothers

will experience an

18% drop
in living standards
equivalent to

£8,800



Black households

in the lowest fifth of incomes
will experience a

19.2% drop
in living standards
equivalent to

£8,400



Asian households

in the lowest fifth of incomes
will experience a

20.1% drop
in living standards
equivalent to

£11,600



a year in lost benefits and services

CASE STUDY 4: CUMULATIVE IMPACT ANALYSIS

WHY DO A CUMULATIVE ANALYSIS?

A cumulative analysis means looking at the combined impact of a number of measures. The effect of some individual measures may be small, but taken together the cumulative impact may be substantial. For example, in the 2010 Emergency Budget the government announced a series of cuts and changes to spending on social security and public services.

WHAT WBG DID

The Women's Budget Group knew that women would be disproportionately affected by these cuts, but we wanted to find out by how much, and specifically how much different groups of women and men would be losing. We carried out a series of cumulative impact analyses of the distributional impact of all cuts and changes to social security, spending on public services and tax policies from 2010 when cuts were first introduced, projected forward to 2020. Looking at the impact of policies over a period of time allowed us to account for the impact of policy reforms that are introduced in stages.

Our analysis is 'distributional' in that it examines the impact of policy changes on the *disposable (net) incomes/living standards* of women and men and their households with different characteristics, rather than on other gender inequalities, such as the employment gap. It looks at the impact of changes to taxes, social security benefits (state cash transfers, sometimes known as welfare benefits) and public services on the disposable income and living standards of individuals and their households.

Analysis at both household and individual levels is important because there is gender inequality both between households and between individuals. Women tend to live in particular types of households, for example, single parents and single pensioners are more likely to be women in many countries, while working-age singles without children are more likely to be men. But there is also gender inequality between individuals, including between those who live in the same household, and this can only be captured at the individual level.

A NOTE ON METHODOLOGY

The Women's Budget Group partnered with Landman Economics, an economic research consultancy, on a series of projects to assess the cumulative distributional impact of changes to personal taxes, social security benefits and spending on public services between 2010 and 2020. Initially these projects focused on impact at a household level. Our most recent projects have also examined impact at an individual level.

These used data from several different large-scale government household surveys to give us a representative sample of households of varying composition (by age, gender, disability and ethnicity) as well as information on the incomes of household members, their spending and use of public services.

This information was used to estimate a household or individual entitlement to certain social security benefits, liability to personal income tax, indirect taxes, and the use by the household of various public services. We could then allocate the impact of spending cuts and tax changes to each individual or household, and thus perform a distributional analysis of the impact of different policy changes. Our most recent analysis has also included the impact of increases to the National Living Wage (the government's term for the UK minimum wage for those aged 25 or older).

We constructed a 'baseline' for each person and household of the net income that they would have at the end of the period, in our case April 2020, taking account of inflation if the policy changes announced over the period (since June 2010) had not taken place. That is, as if the policies that had existed at its beginning had continued as planned, taking account of inflation. The 'reform' scenario estimates the income of people and households at the end of the same period after all the policy changes have been put in place, also taking account of inflation. The difference between the two incomes at the end of the period represents the cumulative impact of policy changes over that period for that person or household.

Here's an example. If an individual has a net income of £10,000 a year in April 2010, and the system stays the same, assuming inflation runs at 2% a year they would have an equivalent net income of £12,190 in April 2020. This is what we call that person's 'baseline income'.

Let's say a tax change in 2013 gives them £200 a year (at 2020 prices) and another change in 2015 cuts their social security by £1200 per annum (in 2020 prices). Their net income after these policy changes would be:

$$£12,190 + £200 - £1200 = £11,190$$

This is their 'reform' income.

That's a net cut of £1000 a year. Relative to their baseline income, this is a cut of 8.2%.

Making such comparisons allowed us to simulate the impact of a number of different policy changes. We could then look at the average impact for different groups of individuals and households, divided by gender, income, race and disability or a combination of these characteristics.

Allocating the impact of changes to households is relatively straightforward since it is clear to which households cash transfers are paid. When looking at impacts on individuals, cash transfers that are paid jointly need to be allocated to individuals in multi-adult households. We have assumed equal splitting of jointly received benefits. Research has shown that while households do share some resources they are not always equally shared, but neither are incomes individually retained by each adult member. However, we do individual-level distributional analysis to focus on changes to income receipt, rather than what happens to the income after it is received. This gives some measure of financial autonomy – how much access individuals have to money of their own.

For cuts to public services we calculated the impact on 'household living standards', which we defined as the value of household disposable income plus the use-value of public services as measured by the cost of delivery of those public services. Since public services tend to benefit other members of a household as well as the direct recipient (for example, childcare services benefit parents as well as children), we do not allocate public services to individuals and therefore examine the impact on living standards only at the household level.

WHAT WE FOUND

Our initial cumulative analysis focused on the living standards of households, looking at how the impact of changes in taxes, benefits and public services varied by household income and by 'gendered household type'. Gendered household type classified households by gender, age and composition into: working age adults in couples, with or without children, working age single female and single male adults without children, working age female and male lone parents, retired couples, retired single females and single males. This allowed us to compare the impact of policy between couples and singles, and between single women and single men. It showed that female lone parents lost more of their disposable income and female lone pensioners more through cuts in public services than other household types.³²

In 2016, in partnership with the Runnymede Trust, a race equality think tank, we secured funding from the Barrow Cadbury Trust, a charitable foundation, which allowed us to extend our analysis of tax and social security changes to the impact on individuals as well as on households. It allowed us to consider the impact of cuts and changes not only by household income and gender, but also by race. There was substantial qualitative evidence that social security and spending cuts were hitting Black and Minority Ethnic (BME) women particularly badly and WBG felt that our analysis should also make this visible.

This quantitative analysis – the first to analyse austerity by income, gender and race – was accompanied by in-depth interviews with Black and Minority Ethnic women in two cities in order to bring to life the statistics. Below we set out some of the findings of the report.³³

There was substantial qualitative evidence that social security and spending cuts were hitting Black and Minority Ethnic (BME) women particularly badly and WBG felt that our analysis should also make this visible.

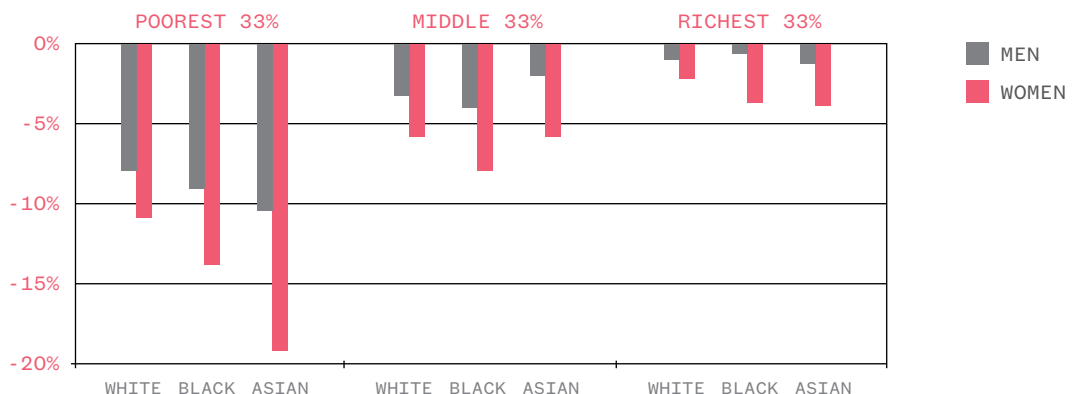
SOCIAL SECURITY BENEFITS AND PERSONAL TAXES

We looked at the cumulative impact of changes to personal taxes and social security benefits from 2010 by 2020 as a proportion of net individual income before the changes, by gender, household income level and ethnic background of individuals.

This showed how gender, race, poverty and income intersected, in particular that Black and Asian women in the poorest third of households stood to lose the highest proportion of their incomes. Figure 1 shows that Asian women in the poorest 33% of households stood to lose the most (19% of their individual net income or £2247 per year) and that black men in the richest households would lose the least (less than 1% of their net income or £315 a year).

The figure also shows that women stood to lose more than men as a proportion of their individual income, regardless of income and ethnicity.

Fig. 1 Cumulative impact in April 2020 of changes to taxes and benefits announced between June 2010 and March 2016 by income, gender and ethnicity as a proportion of net individual income (UK)



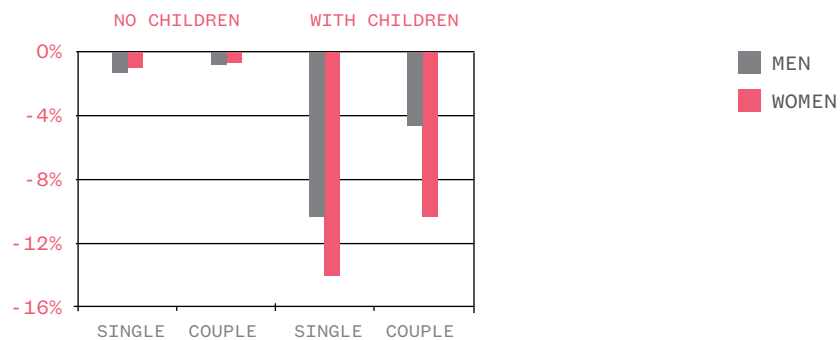
SOURCE: WBG CALCULATIONS USING THE LANDMAN ECONOMICS TAX-BENEFIT MODEL.

Gender impact analysis is also useful on individuals within household types. Figure 2 (below) shows the relative impact of tax and benefit changes on net individual incomes of men and women by the type of household they live in, namely by partnership status, presence of dependent children and whether they are of working-age or retired.

Women with children bear the brunt of the changes. They stand to lose more than 10% of their net income, whether in a couple or single. Interestingly, men in couples with children stand to lose only about 4% of their net individual income by April 2020, whereas women in those same couples would lose more than 10% of their net income.

By contrast, working-age adults without children on average will lose virtually nothing, and this holds for both men and women. For pensioners, single male pensioners stand to lose more than single female ones, as a result of changes to the pension age.

Fig. 2 Cumulative impact on individual net incomes of working age people by April 2020 of changes to taxes and benefits announced between June 2010 and March 2016 as a proportion of net individual income (UK)



SOURCE: WBG CALCULATIONS USING THE LANDMAN ECONOMICS TAX-BENEFIT MODEL.

PUBLIC SERVICES

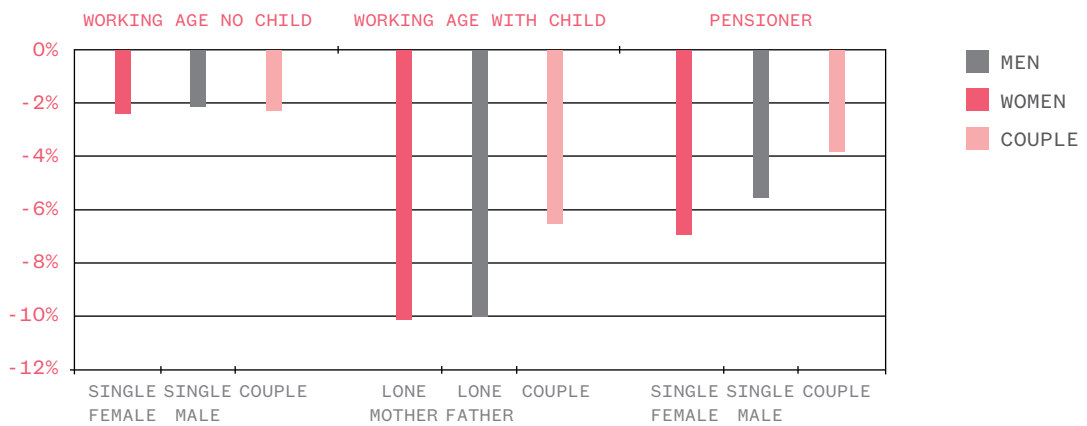
We also looked at the impact of cuts to public services. In this case we did our analysis at the household level because the level of public services impacts on the whole household as well as the direct recipient.

Figure 3 shows that households with children stand to lose most from cuts to public services both in cash terms and as a percentage of their living standards, mainly due to cuts to education services. Lone mothers account for 92% of all lone parents and they will see living standard fall by 10.2%. Couples with children experience a decline of 6.5%. Single female pensioners experience a 7.1% fall in living standards, mainly because of cuts to social care.

32. See for example WBG, (2016), The impact on women of the 2016 Budget: Women paying for the Chancellor's tax cuts, available online at https://wbg.org.uk/wp-content/uploads/2016/03/WBG_2016Budget_FINAL_Apr16.pdf

33. WBG, (2017), Intersecting Inequalities: the impact of austerity on BME women, WBG and Runnymede, available online at <https://www.intersecting-inequalities.com/>

Fig. 3 Cumulative real-term impact of spending cuts to services as a % of living standards between 2010 and 2020 by gendered household type (UK)



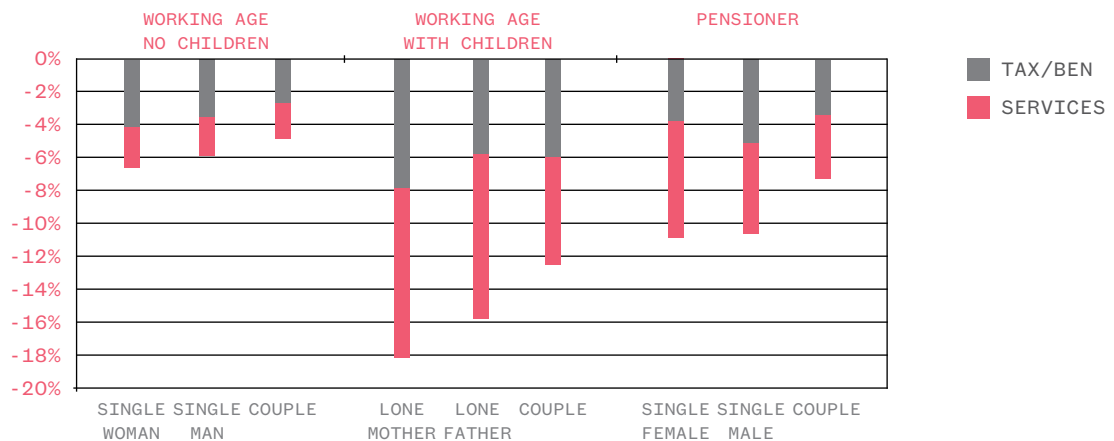
SOURCE: WBG CALCULATIONS USING THE LANDMAN ECONOMICS PUBLIC SPENDING MODEL

PUTTING IT TOGETHER

Finally, we looked at what happened when cuts to public services were added to the impact of cuts to tax and social security.

Figure 4 below shows what happens to the living standards (disposable income plus the value of free public services) of households by gendered characteristics. There is a loss of 18% in average living standards for lone mothers and 12% for couples by 2020. Single pensioners are badly affected by the cuts to services and stand to lose more than 10% of their living standards. For households with children and for pensioners, cuts to public services will have a larger impact than tax-benefit changes.

Fig. 4 Cumulative impact in April 2020 of changes to taxes, benefits and public spending on services announced between June 2010 and March 2016 by household type as a proportion of household living standards (UK)



SOURCE: WBG CALCULATIONS USING THE LANDMAN ECONOMICS TAX-BENEFIT MODEL.

REFLECTIONS AND LESSONS LEARNED

The main lesson from this exercise is that performing such impact analysis is possible in countries where data is available. Household level analysis can show impact on different types of households, and by gendered household type. It can give a measure of what is happening to standards of living. Individual analysis can be harder to do if the data isn't available because it requires making assumptions about how income is shared within households. Individual analysis does not give a measure of standards of living, because it excludes public services, but it does give some measure of financial autonomy, associated with how much access individuals have to money of their own.

Such distributional analysis looks only at impact on the distribution of current income, or of living standards. Other inequalities that may be as important over a life course require different forms of analysis described elsewhere in this casebook.

This work received widespread media coverage and has been widely cited in the UK parliament. *See the section of this casebook, Communicating the Analysis, for more information.* This shows that analysis of this type can be important for communicating the gender impact of policy to a wider audience.

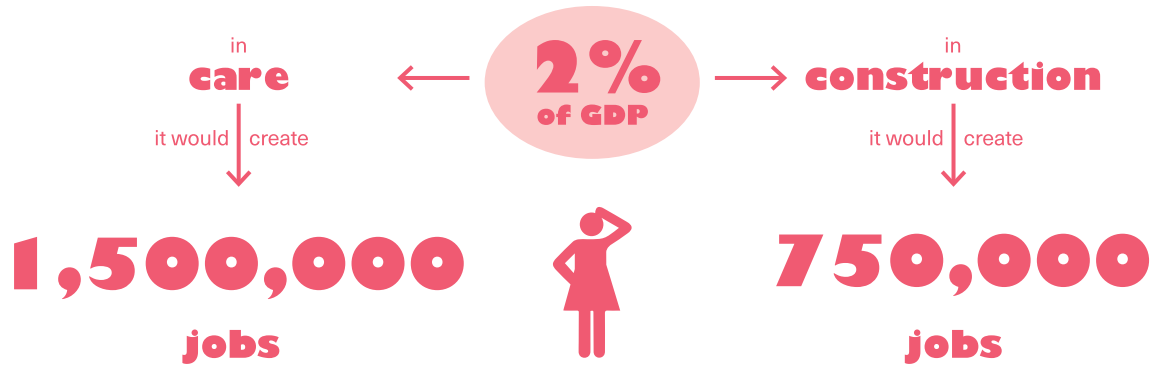
The UK government has been reluctant to publish such analysis by gender and other protected characteristics. However, the publically funded Equality and Human Rights Commission has published distributional impact analysis using the same model as WBG and has called on the government to carry out their own analysis.³⁴

34. EHRC, (2018), The cumulative impact of tax and welfare reforms, available online at <https://www.equalityhumanrights.com/en/publication-download/cumulative-impact-tax-and-welfare-reforms>

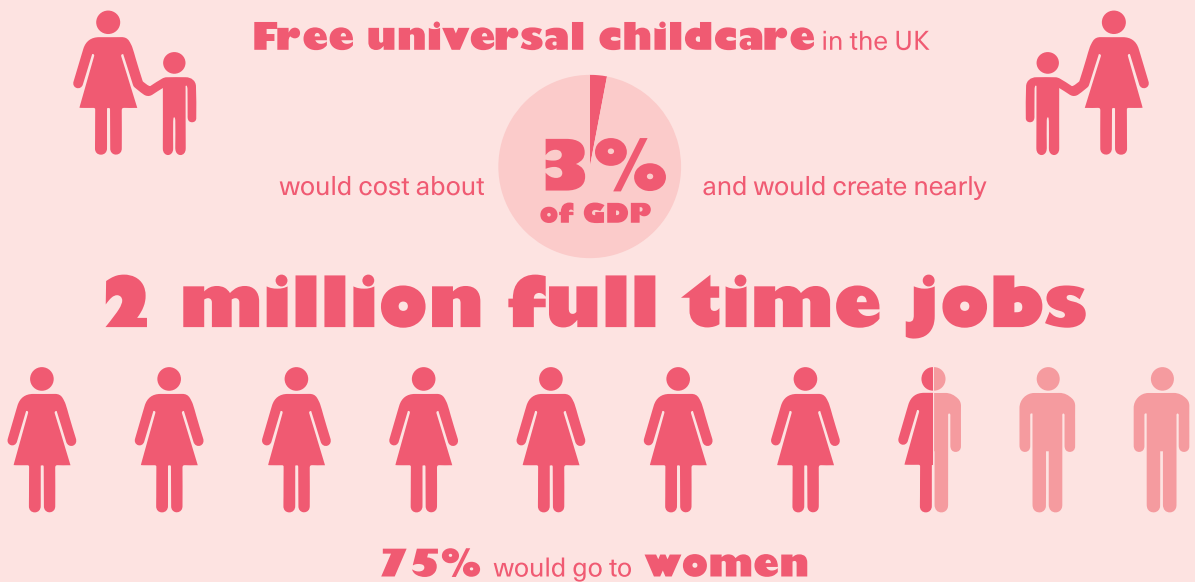
CASE STUDY 5: PUBLIC INVESTMENT IN SOCIAL INFRASTRUCTURE

Social infrastructure includes all the services that provide health care, education, longterm care and childcare. The economy is dependent on both social and physical infrastructure.

If the UK invested



Free universal childcare in the UK



Childcare investment would reduce unemployment

Much of the investment would be **recouped** through tax revenue

+

reduced social security **spending** on out-of-work **benefits** as employment is created

+

earnings are **increased**



CASE STUDY 5: PUBLIC INVESTMENT IN SOCIAL INFRASTRUCTURE

WHAT IS SOCIAL INFRASTRUCTURE?

Social infrastructure includes all the services that provide healthcare, education, long-term care and childcare. These services can be counted as infrastructure because they have benefits to the whole community and not just their direct recipients. A majority of women are employed in such services and a majority of users of public services are women because of their caring responsibilities. But most of all, women have been producing these services themselves for centuries unpaid and continue to do so when public services are withdrawn, as has been the case during the austerity period that many countries have implemented following the financial crisis of 2007/08.

INVESTMENT IN INFRASTRUCTURE

Despite fiscal tightening, many governments have accepted the need to continue to borrow to invest in physical infrastructure. Indeed, the Keynesian approach adopted by many countries is to give a short-term boost to a frail economic recovery through large scale public works such as building bridges, roads, railways and telecommunications as well as housing. This is considered investment because it is spending which is durable and yields positive returns into the future.³⁵

Public investment of this type creates jobs both directly in the sector where the spending takes place and in the industries that supply raw materials and services needed to deliver projects. One effect of this new employment is that household incomes are increased and so they have more money to spend on goods and services such as food, clothing and entertainment.

In this way **government investment expenditure can have an expansionary impact on overall demand, help lift economies out of recession, and create jobs, enhancing overall wellbeing.** The advantage of this strategy is that in time the initial investment should pay for itself by generating benefits worth far more to society than it costs. This then justifies the initial increase in the public deficit to cover any investments. The key question is where should this investment take place?

SOCIAL INFRASTRUCTURE VERSUS PHYSICAL INFRASTRUCTURE

Infrastructure is defined as the set of goods and services that are needed for a society to operate and as such its benefits reach beyond its pool of direct users. It is generally taken to be physical infrastructure such as roads, bridges and telecommunications. However, health, care and education services also provide the necessary basis for a society to operate. It also yields wider returns well into the future in the form of a better educated, healthier and better cared for population.

However, spending on such social infrastructure is rarely considered as a suitable form of investment when policy-makers look for ways to boost the economy, especially in recessionary times. In fact, the opposite has happened. Public spending on education, health, childcare and social care services has been cut in many countries as part of deficit reduction strategies.

35. This investment is considered to be good for economies. The European Union, for example, allows the usual restrictions on permissible levels of public debt to be exceeded for capital investment but not for current expenditure.

This neglect of social infrastructure projects reflects a gender bias in economic thinking and may derive from the gender division of labour and gender employment segregation, with women being over represented in employment in those industries that provide the social infrastructure, and men over represented in construction that provides most physical infrastructure. Male unemployment is often seen to be a more urgent problem as men are assumed to be breadwinners, despite women's earnings being vital to keep increasing numbers of households out of poverty.

RESEARCH INTO INVESTMENT IN CARE AND CONSTRUCTION

The Women's Budget Group carried out research on the impact of government spending on social infrastructure, focused on seven high-income countries. Our results revealed that investment in childcare and elder care services is more effective in reducing public deficits and debt than austerity policies which reduce spending. We saw a boost to employment, earnings and economic growth. And more social infrastructure spending fosters gender equality.³⁶

Investing 2% of GDP in the UK care sector would generate twice as many jobs as the same investment in construction.

Our report, produced for the International Trade Union Confederation (ITUC), shows that investing 2% of GDP in the caring industries would generate up to one million jobs in Italy, 1.5 million in the UK, two million in Germany and 13 million in the USA.³⁷ See graph on page 40.

When you compare the effects of similar size investments in the caring and construction industries, both would generate increases in employment and add to growth. But investment in the caring sector creates more jobs overall, with a higher proportion of those jobs going to women.

Our findings are consistent across seven countries: Australia, Denmark, Germany, Italy, Japan, UK and USA. The graph below shows that investing public funding worth 2% of GDP in care services would boost overall employment rates by between 2.4 percentage points in Italy (one million jobs) to 6.1 percentage points in the US (13 million jobs).

It would raise women's employment rates by much more than that, given their greater concentration in the care industry: between 3.3 percentage points in Italy (660,000 jobs) and 8.2 points in the US (8.7 million jobs) with rises of more than five percentage points in Japan (two million jobs), the UK (1.1 million jobs), Australia (400,000 jobs) and Germany (1.4 million jobs).

Men's employment would rise more than women's if the investment took place in construction industries. However, men's employment would increase by almost as much with investment in care because of the larger overall employment effect.

For example, investing in care would provide 4.3 million more jobs for men in the US compared to 4.8 million if the investment was in construction industries. In Germany, men's employment would increase by 650,000 from investing in care and by 750,000 from investing in construction.

36. WBG, (2016), Investing in the care economy to boost employment and gender equality, available online at https://wbg.org.uk/wp-content/uploads/2016/11/De_Henau_Perrons_WBG_CareEconomy_ITUC_briefing_final.pdf

37. De Henau, J, Himmelweit, S, Łapniewska, Z and Perrons, D, (2016), Investing in the Care Economy: A gender analysis of employment

stimulus in seven OECD countries. Report by the UK Women's Budget Group for the International Trade Union Confederation, Brussels, available online at https://www.ituc-csi.org/IMG/pdf/care_economy_en.pdf

It is not just because of differences in average wage levels that investment in care industries creates more jobs than equivalent amounts invested in construction industries. Wage levels are similar in those two sectors in all the countries studies except the US and the UK. Rather it is because the care industry is more labour intensive and employs more people per unit of output produced. They also generate more employment locally because care services use fewer non-labour inputs, and in particular fewer imports, than construction projects.

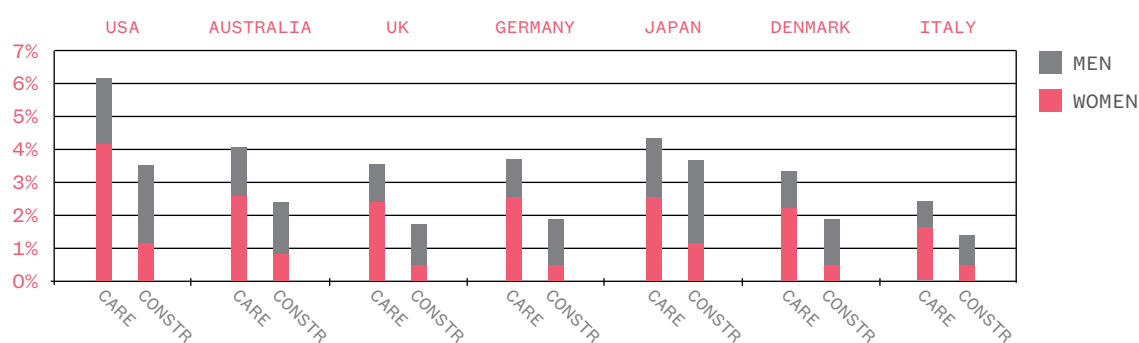
Besides creating employment and reducing the gap in employment rates between men and women, investment in social infrastructure contributes to resolving the care deficit. This deficit arises because more women are in paid employment than ever before, while men have not increased the amount of domestic work or caring they do to sufficiently make up the difference, and neither public nor private sector provision has been expanded sufficiently either.

FOCUS ON CHILDCARE

Further research carried out in parallel to these ITUC studies shows that **investing in free universal childcare of high quality in the UK would cost about 3% of GDP and could yield close to two million full-time jobs, 75% of which would go to women.**

This kind of analysis has so far concentrated on the jobs necessary to meet the demand created by an increase in government expenditure on social infrastructure. It is important to consider the effect on labour supply and unpaid care work as well. Investing in high-quality care services, and especially in childcare, is more likely to alleviate some constraints to supplying paid employment for carers. Childcare investment would reduce the 10 point gender employment gap by half. And the investment would be recouped at 90% through tax revenue and reduced social security spending on out-of-work benefits as employment is created and earnings increased.³⁸

Fig. 5 Percentage point employment rise of men and women stemming from public investment in care and construction industries.



SOURCE: DE HENAU ET AL. (2016)

38. WBG, (2017), Costing and funding free universal childcare of high quality, available online at https://wbg.org.uk/wp-content/uploads/2016/11/De_Henau_WBG_childcare_briefing3_2017_02_20-1.pdf

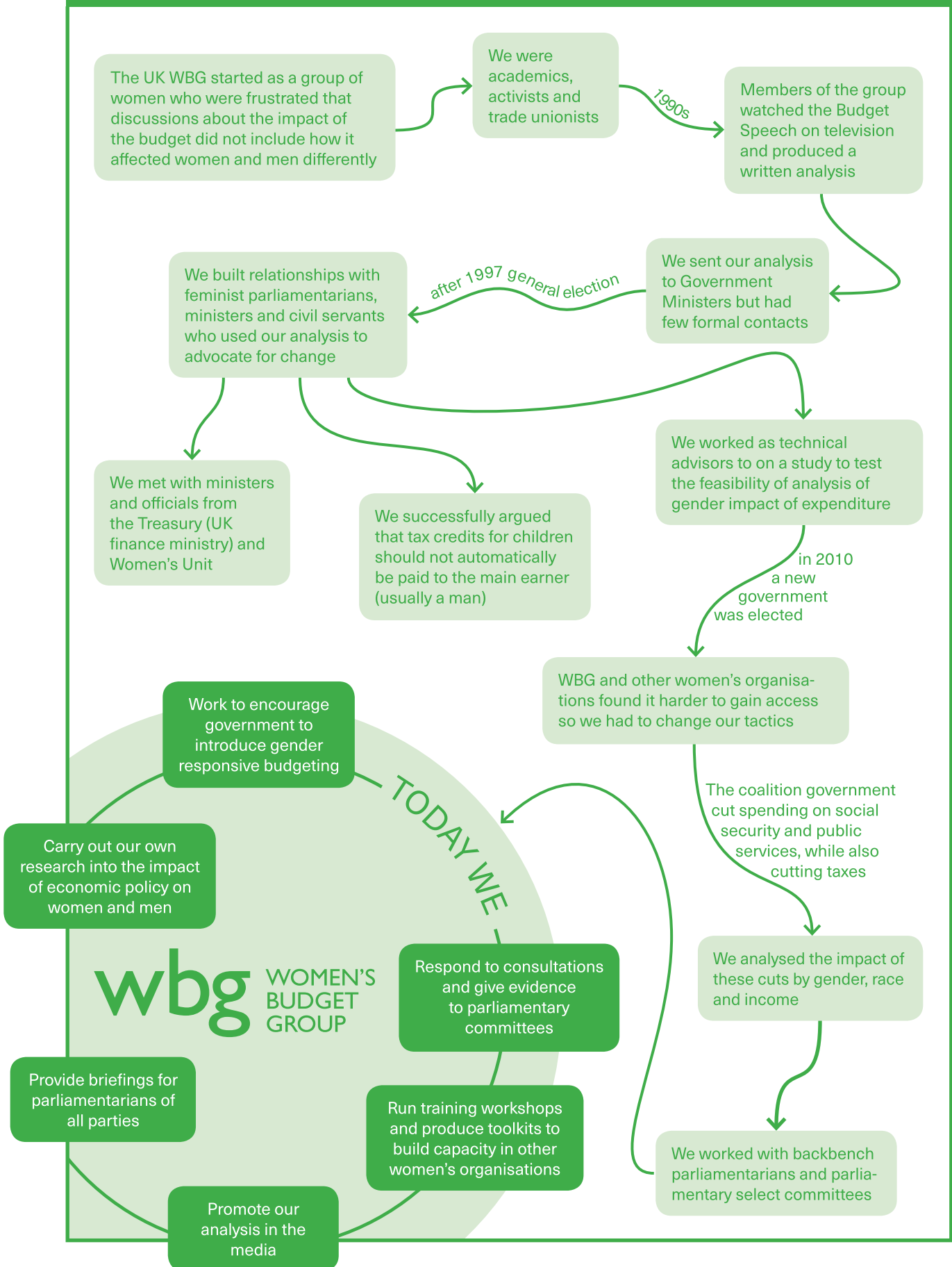
MAKING THE CASE

The case for investing public funds in care industries, or what we describe here as social infrastructure, is strong. But there is work to do in convincing policy-makers to categorise such spending as investment rather than current, day-to-day, expenditure. In this political climate the majority of policy-makers and political parties believe that additional 'current' spending needs to be fully funded in the same year by corresponding tax rises.

They may recognise in principle that the long-term benefits are worthwhile, but they wouldn't translate this potential into unfunded spending commitment. The challenge for social researchers is to show the relative social and economic merits of different spending priorities and the goals that can be achieved. Moreover, investing in social infrastructure is not just about economic and productivity increases but is necessary to sustain the social fabric, in ways that are similar to what needs to be done to deal with climate change and environmental degradation. The other major issue to stress, and perhaps the most important one, **is that investing in high quality social infrastructure is not just about creating employment or reducing gender unemployment and earning inequalities. It is first and foremost about provision of the essential services that support the community and which people need for a high quality of life.**

CASE STUDY 6: ENGAGING WITH NATIONAL GOVERNMENTS

Engaging in dialogues with national government, parliament and public bodies.



COMMUNICATING THE ANALYSIS

CASE STUDY 6: ENGAGING IN DIALOGUE WITH NATIONAL GOVERNMENT, PARLIAMENT AND PUBLIC BODIES

THE EARLY YEARS

The Women's Budget Group's relationships with and access to government has fluctuated over the years. During the early 1990s, wBG sent copies of its gender analysis of the budget to government and opposition parties every year and requested meetings with ministers and shadow ministers. wBG managed to secure the occasional meeting with the Treasury, but was not able to establish a formal dialogue.

During this period, backbench women MPs from the Labour party (then in opposition) held a series of meetings with women's organisations to discuss policies to promote women's equality. Some of these women's organisations were active members of wBG. Following the 1997 election of a Labour government several of these women MPs became ministers. The newly elected MPs included many women with a background in women's organisations. These women parliamentarians and ministers were able to promote the work of wBG to their colleagues, help set up meetings for wBG with Treasury ministers and officials and advise on how best to present their case. The Women's National Commission, a government body which acted as a link between the women's sector and the government, was re-organised and played a key role in gender mainstreaming.

LATE 1990S TO 2010: WORKING TO FURTHER ECONOMIC INDEPENDENCE FOR WOMEN

Under the Labour government wBG had regular meetings with Treasury ministers and officials and was consulted on the gender impact of new policies. Ending child poverty was one of the main priorities of the Labour government which meant that wBG had most influence where it was able to argue that a policy change would help reduce child poverty. For example, in 2005 wBG published a report, 'Women and Children's poverty: making the links', which argued that tackling women's poverty was critical if the government was to end child poverty.³⁹ Although the report also pointed out that women's poverty was an important issue it was the link between women's poverty and child poverty that was most persuasive with government.

The Women's Budget Group's work on tax credits (see *Case study 2: Social Security*) led to a changed relationship with government for the organisation.

39. wBG, (2005), Women and Children's Poverty, Making the Links, available online at [http://www.eif.gov.cy/mlsi/dl/genderequality.nsf/0/12D2A22FAC60DA74C22579A6002D950A/\\$file/wbg_womens_and_childrens_poverty.pdf](http://www.eif.gov.cy/mlsi/dl/genderequality.nsf/0/12D2A22FAC60DA74C22579A6002D950A/$file/wbg_womens_and_childrens_poverty.pdf)

With tax credits we were invited inside the Treasury because we had expertise they wanted. So, there was a sense in which we moved from being outside criticising to a much more complicated half in half out engagement over the reconstruction of this area of policy. And there were occasions where we were asked would we promise not to share what we knew if we were invited to comment before things were public. This was complicated for a group that had always understood itself to be outside and whose leverage was always to be an external critic. We agreed to go half inside and not to talk about some of the changes to tax credits before Budget day, which was important because it enabled us to have discussions, but it created tensions within the group.

WBG member

The UK Women's Budget Group has had most influence on issues where there are shared objectives with the government of the day.

There is an issue around how issues are framed. Do we frame them to fit with the government agenda or do we try to set our own agenda? For example, the Labour government was very keen on the business case for women's equality. But this may not help for those issues where there isn't a business case.

WBG member

WORKING WITH OFFICIALS

A key factor for WBG in gaining access to government was through relationships with supportive civil servants. One civil servant in the Equality Unit (now Government Equalities Office) describes how she worked with WBG in an interview that highlights the multiple ways in which gender equality policy and gender budgeting has to be framed and the vulnerability to institutional and political contexts.

"When I first came across WBG I was leading on gender mainstreaming across the civil service. And government departments were resistant, the data wasn't available, they thought that gender was nothing to do with them.

When I met WBG I was incredibly impressed because they were talking about money. The women's sector often doesn't talk about money. So, the idea that there was this resource of academic experts who could provide evidence about the economics of women's rights was extraordinary to me. I thought I am sure I can get people in government interested in this. This is evidence that can be used to promote mainstreaming.

So, my role for a number of years in WBG was to be the helpful civil servant who could connect them up with people and processes. I would get them invited to things, consultations that were happening. I would help draft their responses, using language that would resonate with the people they were trying to persuade. I also helped WBG set up a programme of meetings with the Treasury, both ministers and officials.

What helped make this happen was that there were feminist ministers in the Treasury who wanted to develop policies for women's equality, so WBG provided the evidence to support their work to push for this within the department and government more generally. Some of these women ministers had long standing relationships with women's voluntary organisations from when they were in opposition. It also helped that the Labour government was very aware of the need to win the support of women voters. We were able to argue that doing this sort of gender analysis would improve policy-making – preventing unexpected consequences. This is an

argument based on efficiency rather than morality, but it helps convince people who might not listen to other women's organisations.

Things changed after 2010. The Women's National Commission was closed so there was no official mechanism for the women's voluntary sector to engage with government. The Coalition government didn't continue the meetings with the Women's Budget Group. I think this shows you have to be prepared to adopt different strategies depending on the context. If the national government isn't interested you may have to focus on local government, or take a different approach, using public opinion and the media to put pressure on from the outside."

GENDER ANALYSIS OF EXPENDITURE PROJECT

In 2003/04 WBG members acted as technical advisors to a joint Treasury/Department of Trade and Industry pilot project to 'test the feasibility and added value of gender analysis of expenditure'.

The project involved a gender analysis of two programmes funded by the Small Business Service; a programme to provide support for small enterprises in disadvantaged areas and among groups that were under-represented in business ownership and a mentoring project for start-up businesses. The pilot also analysed the New Deal for Lone Parents and the New Deal for people aged over 25.

WBG debated the pros and cons of this. We were concerned that accepting funding from the Treasury might jeopardize our independence. But we also saw this as an important opportunity to learn from the inside how government evaluated expenditure programmes and how gender analysis might be incorporated. So, we agreed to a specific, limited project, that examined one programme in each of two government departments.

Unfortunately, civil servants tended to regard the project as an unwelcome addition to their workloads and their participation was sporadic. They tended to think that their department already treated women and men equally and saw no need for additional gender analysis. We learned that the enthusiasm of the official who championed the project and the agreement of two ministers to the project did not mean that participating officials would share this commitment. **We also learned that many officials did not really understand what gender analysis means.**

We learned that looking at programmes in isolation prevented us from looking at the bigger picture. We could not analyse what areas of expenditure were increasing, what areas were falling, what new initiatives were needed to reduce gender inequality. Officials did not see the need to go beyond counting how many women and how many men participate in a programme, in relation to their numbers in the target group. They agreed on a need to collect this data and argued that in many cases they already were doing so.

This project did not lead to the government undertaking and publishing a gender impact assessment of government budgets – this would have required much stronger political leadership. The project did help WBG to realize the importance of looking at the cumulative impact of budgets, and the adequacy of funding, as well as the distribution of funding between women and men.

POST-2010 AND A CHANGE OF CONTEXT

The election of the Coalition government in 2010 led to a significant change in WBG's relationship with government. In this new era, the Women's Budget Group lost its 'insider' status, with new ministers choosing not to continue the meetings that had taken place under the Labour government. The Women's Budget Group was not alone in this regard. The Coalition government also disbanded the Women's National Commission.

The Coalition's austerity policies led to cuts to social security benefits, tax credits and public services, all of which have had a disproportionate impact on women (see *Case study 4: Cumulative Impact Analysis*). The Treasury has failed to publish meaningful analysis of the gender impact of its policies.

Since 2010 analysing the gender impact of austerity has been central to WBG's work. We have produced reports, briefings and responses to government consultations. This work has been used by other civil society organisations in their campaigning and advocacy.

WBG provided evidence to support the Fawcett Society, the UK's leading organisation campaigning for gender equality, in a Judicial Review of the Emergency Budget. They effectively wanted to sue the government. The Judicial Review sought to challenge the validity of the Budget by arguing that the government had failed to give due consideration to equalities impacts, as required under the 2010 Equality Act. The Women's Budget Group provided evidence of how to undertake such an assessment and what it would show.⁴⁰

Although the Judicial Review was unsuccessful it led to the establishment of a working group by the Equalities and Human Rights Commission to improve the quality of equality impact assessments by government. This Fair Financial Decision-making Working Group was made up of academics, Treasury officials, and a Women's Budget Group representative.⁴¹

This new context led to a change in approach for WBG. Increasingly, the focus shifted to external advocacy through the media and other non-governmental organisations. WBG still shares its analysis of the budget and other economic policies with government, but now works more closely with backbench MPs and members of parliamentary select committees. The group has been asked to provide evidence and briefings to opposition parties. WBG has moved from a partial 'insider' strategy to holding the government to account through parliament and the media.

Our experience shows that **it is easier for organisations such as WBG to bring about changes if they are in line with government policy**. If the government does not reverse the policy of cuts to funding of public services, despite evidence of the harmful impacts on women, especially those most disadvantaged, it is necessary to take a long-term view, and work with other organisations to try to ensure that opposition parties, which might in future form a government, will prioritise increased spending on services that are so important for gender equality.

It's important to ask yourself what type of evidence is most likely to persuade decision-makers to adopt a more gender equal policy or get significant media attention to force action. Figures showing how men and women are differentially impacted by a policy can be powerful, particularly if it's the first time an analysis has been undertaken. Sometimes, however, it is stories and case studies that will be more persuasive as they can 'humanise' an issue.

WBG member

40. The Guardian, (2010), The Fawcett Society takes the cuts to court, available online at <https://www.theguardian.com/lifeandstyle/2010/oct/22/yvette-cooper-fawcett-society-cuts>

41. EHRC, (2015), Fair Financial Decision Making: progress report, available online at <https://www.equalityhumanrights.com/en/publication-download/future-fair-financial-decision-making-report>

CASE STUDY 7: ENGAGING WITH DEVOLVED GOVERNMENTS

In the UK, the legislatures and executives in the countries that comprise the UK are known as devolved governments.

SCOTTISH WOMEN'S BUDGET GROUP

The budget process in Scotland allows for consultation and engagement. A significant achievement was the production of an **Equality Budget Statement** presented alongside Scotland's annual Draft Budget.

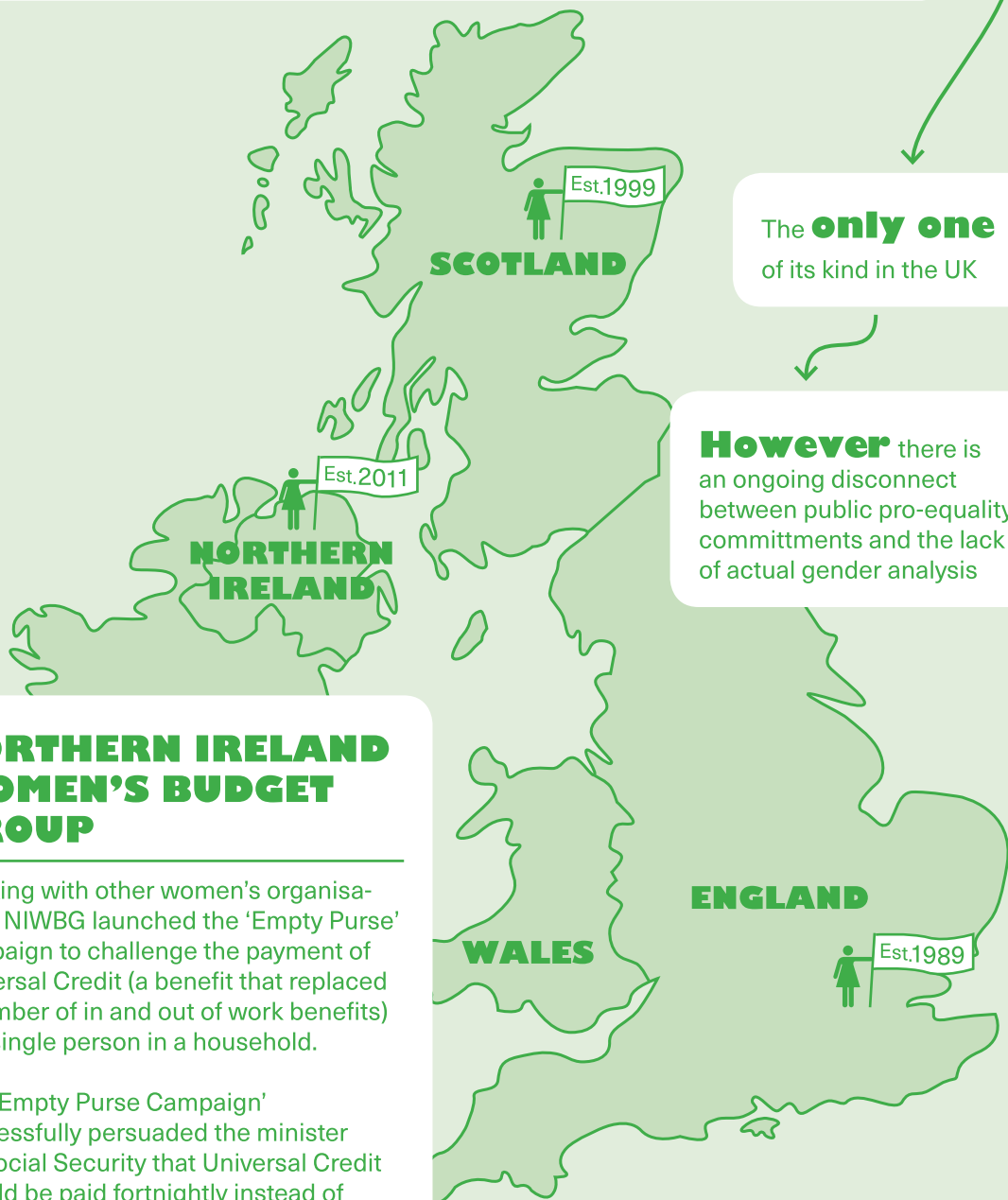
The **only one** of its kind in the UK

However there is an ongoing disconnect between public pro-equality commitments and the lack of actual gender analysis

NORTHERN IRELAND WOMEN'S BUDGET GROUP

Working with other women's organisations NIWBG launched the 'Empty Purse' campaign to challenge the payment of Universal Credit (a benefit that replaced a number of in and out of work benefits) to a single person in a household.

The 'Empty Purse Campaign' successfully persuaded the minister for Social Security that Universal Credit should be paid fortnightly instead of monthly and offered the option of a split payment to the main carer of children.



CASE STUDY 7: ENGAGING IN DIALOGUES WITH DEVOLVED GOVERNMENTS

Governments at different levels, including at autonomous regional or sub-national level, are legitimate arenas for gender responsive budgeting. In the UK, the legislatures and executives in the countries that comprise the UK are known as devolved governments, and operate in Scotland, Wales and Northern Ireland.

Devolved government offers unique opportunities for the participation and representation of women in elected politics, and for the promotion of gender equality policies. In the UK, the devolution of powers to the Northern Ireland Assembly and Scottish Parliament in 1999 opened up such opportunities.

The women's budget groups that emerged from Northern Ireland and Scotland adopted different approaches. In Scotland the focus was on process, while in Northern Ireland protest was key. Scottish feminist activists used the creation of new budgetary processes and fiscal responsibilities as an opportunity for gender budgeting. In Northern Ireland, the budget process was less accessible to feminists. They turned their attention to campaigning against specific policy reform that would hit low-income women. Both are useful case studies in the different ways feminist groups can lobby for greater governmental consideration of gender impacts.

SCOTLAND

In 1999 feminist activists introduced the idea of gender budgeting to Scotland. The political context was favourable. The Scottish parliament proclaimed its commitment to equal opportunities, transparency and accountability. Equal representation in the new parliament was taken seriously.

The Scottish Women's Budget Group (SWBG), an unfunded voluntary civil society organisation, was formed in 1999. The core concern was the adoption of gender budgeting to advance gender equality policy. SWBG membership drew on a wealth of personal experience and expertise including professionals in gender analysis, public administration, civil society, academia and business.

In the early years the Scottish Women's Budget Group had access to new government ministers and parliamentary committees. Using these networks, the group lobbied key players in the Scottish policy-making community, encouraging them to consider gender matters in the budgeting process.

Early challenges

The Scottish Executive was reluctant to focus on gender specific solutions to inequality and pushed back on gender budget analysis. Instead, ministers preferred a wider analytical framework of equality, which reflected the overarching equality strategy being developed at that time. This favoured a wider socio-economic lens, within which broad concerns for equality were implicit rather than explicit policy objectives.

The Scottish Women's Budget Group argued that looking at the impacts on women and men would in fact support these wider equality goals.

Using gender analysis would develop competence among policy-makers to consider the diverse lived realities of women and men, and the intersecting discrimination of race, class, age, disability, gender and sexual identity.

Working with government from the outside

In 2000 the Scottish government convened the Equality Budgets Advisory Group, a regular forum that included civil servants, arms-length government bodies and non-government equalities charities including the SWBG. The Equality Budgets Advisory Group advised on the links between policy-making and resource allocation, and ways to integrate equality analysis into decision-making.



A significant achievement was the production of an Equality Budget Statement presented alongside Scotland's annual Draft Budget. This is the only one of its kind within the UK. It is an attempt to make visible money spent on the advancement of equality and how such decisions are made. However, it is a work in progress; more needs to be done to evidence the link between policy proposals, spending decisions and equality impact assessments.

Contradictions in political rhetoric and policy decisions

Reflecting the founding principles of openness and transparency, **the budget process in Scotland has a long period of consultation and scrutiny. This helped ease the way for an environment where gender budgeting could take place.** However, in reality the extent of gender analysis of the budget in Scotland is still limited.

There is an ongoing disconnect between public commitments to pro-equality, pro-women policy and the lack of actual gender analysis around spending decisions. Little effort has been made to apply evidenced data and analysis to economic policy.

This has resulted in contradictory policy lines which have a greater impact on gender equality. Up to 2017 there was a freeze on public sector wages, for example. A majority of women working in the public sector in low paid and part-time jobs will suffer as a result. On the other hand, since 2013 the government has committed to increasing publicly funded childcare provision. The expansion of the childcare estate is part of Scotland's infrastructure plans and its commitment to inclusive economic growth. And in some of its spending decisions the Scottish government has sought to limit the impact of changes to social security benefits introduced by the UK government.

Reflections

Discursively as well as operationally, Scotland's attempt to integrate gender budgeting differs from experiences elsewhere in the UK. Developments in Scotland reveal a relatively open door where influential voices inside government and parliament have been prepared to listen to external voices demanding feminist policy change. The pace of change has been slower than feminist advocates may have wanted. Alternative proposals for spending, revenue-raising and the equality dimensions of budgetary analysis have often revolved around the institutions of government rather than translating into progressive change.

NORTHERN IRELAND

The context for feminist organisations and women's groups in Northern Ireland contrasts significantly with that experienced by sister organisations across other regions of the United Kingdom and the Republic of Ireland. **Almost 20 years on from the 1998 Peace Agreement, women in Northern Ireland are still pressing for change in their economic, social, political and cultural status post-conflict.**

Given the particular circumstances of Northern Ireland, where the formal institutions of government have not always functioned, there have been some opportunities for feminist organisations directly to contribute

to improving gendered analysis in policymaking. Initial attempts include a Gender Equality Strategy created in 2002. The Northern Ireland government initially engaged with the women's movement and other civil society organisations. However, these efforts were inconsistent, leaving feminist organisations and women's groups to seek change and influence government from a distance.

Fighting austerity

While the Northern Ireland government is devolved with some control over its spending, it was still hit by the austerity policies introduced by the UK government from 2010 onwards. In 2011 the Women's Resource and Development Agency published an influential report, 'The Northern Ireland Economy: Women on the Edge? A Comprehensive Analysis of the Impact of the Financial Crisis'. This report describes how the position of women was ignored after the 2007/2008 financial crash and in subsequent government policy responses. Just as elsewhere in the UK, women bore the brunt of public spending cuts.

Seeing little institutional response to their plight, women were galvanised. The Northern Ireland Women's Budget Group (NIWBG) was established in 2011, inspired by the work of sister budget groups elsewhere in the UK. Lynn Carvill, a member of the NIWBG, attributes the clear and disproportionate impact of welfare reform policies on the financial situation of women as the impetus behind forming the budget group.

The Empty Purse Campaign

The Northern Ireland Women's Budget Group focused on a specific policy proposal that would have a major effect on poorer women's incomes. This policy was Universal Credit, which combines several social security payments, such as housing support and money for children, into one monthly payment. The policy was developed by the Westminster government in London but would be rolled out in Northern Ireland too. Only one Universal Credit payment could be made per household to a nominated person.

Working with other feminist and women's organisations, the NIWBG created the 'Empty Purse Campaign' to challenge the Universal Credit payment to a nominated person in the household. They were concerned that 'nominated person' equated in perception and reality to being a male 'head of household'. Women mobilised against this potential transfer of resources from women to men. These were arguments for women's economic autonomy fought and won in decades past.



The 'Empty Purse Campaign' engaged in a mix of actions. They hosted a series of seminars for grassroots women's groups, presented evidence to committees in the Northern Ireland Assembly, lobbied politicians at party political conferences, created an online campaign where over 5,000 constituents sent letters to their political representatives and conducted a media campaign.

"The 'Empty Purse Campaign' provided a rare opportunity to amplify women's voices on social and economic policy issues in Northern Ireland above the ongoing, largely bi-lateral male narrative on issues relating to the conflict."

– Lynn Carvill

Reclaim the Agenda, a feminist collective, emerged from the discussions and actions around the 'Empty Purse Campaign'. Women wanted a space where feminists from a wide range of backgrounds could work collectively and unrestricted by the boundaries of their organisations. From this space came the Empty Purse street protests, whereby women and children marched against the inherent gender bias in the new Universal Credit proposals. This was a powerful and important facet to the 'Empty Purse' campaign. It provided a rare opportunity to amplify women's voices on social and economic policy issues in Northern Ireland above the ongoing, largely bi-lateral male narrative on issues relating to the conflict.

Reflections

The 'Empty Purse' campaign secured two key wins. The minister responsible for Social Security proposed changing Universal Credit payments to fortnightly rather than monthly and offered the option of a split payment to the main carer of children. This would be determined by the government and paid into separate bank accounts. These commitments have yet to be operationalised but represent a significant victory for feminist activism and the power of gendered analysis in public policy and resourcing decisions.

Facing instability in Northern Ireland's political institutions and the added uncertainties of Brexit, activists hope that

the Northern Ireland Women's Budget Group alongside other feminist and women's organisations will find opportunities to influence progressive social and economic policies. Historically, it has been times, such as these, when social movements have matured and flourished!

Lynn Carvill, NIWBG

Despite the differing institutional contexts, there are similarities in the feminist activism of women's budget groups in Scotland and Northern Ireland. An important aspect of the work in both jurisdictions was the need to learn from the work of sister organisations, locally and internationally.

Both groups made use of existing networks, working with women's, feminist and other advocacy organisations. Through collective efforts they built voice and visibility to the question of women's economic status and the gendered effects of UK and devolved government policy.

Crucial to creating a women's budget group is the tenacity and commitment of members. In these case studies members have limited resources but work to maintain a consistent and continuous presence in discussions on budgeting and policy.

The focus of a women's budget group will depend on the make-up of its members. A dominance of members with links to women's organisations and NGOs created conditions for direct protests and campaigns in Northern Ireland, whereas a membership dominated by academics and civil servants led to more policy analysis in Scotland.

It is clear though, that while the nature of the tension with government may be different, women's budget groups have a common need to maintain pressure from outside of governmental institutions and hold government to account for its promises and actions.

CASE STUDY 8: ENGAGING WITH LOCAL GOVERNMENT

Think about the **overall economic context**



Build **ongoing** relationships with **gender equality** champions in local government

Know your **equality** and **anti-discrimination law**



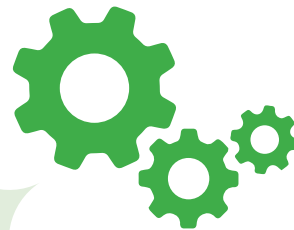
Map out **how women and men interact** with local government



Engage with **other** local **social justice groups**

Understand **how** local **government budgets work**

Support local women's **networks** to engage with budgets and economic policy **on a continuing basis**



CASE STUDY 8: ENGAGING IN DIALOGUES WITH LOCAL GOVERNMENT

Local government can advance gender equality and women's well-being in many ways. For example, through the provision of local social and physical infrastructure that reduces the amount of unpaid work that women have to do, by the creation of good quality employment directly and indirectly, through local government contracts with suppliers, and by advancing women's role in decision-making as elected representatives and in advisory bodies.

However, the status quo is left unchanged when local governments fail to prioritise gender equality and the well-being of women. If local government cuts funding for social and physical infrastructure in ways that add to women's unpaid work and reduce women's good quality employment, it has an adverse effect on well-being and gender equality.

1. Map out how women and men interact with local government
2. Understand how the local government budget works
3. Identify the overall economic context
4. Know your equality and anti-discrimination law

1. MAP HOW WOMEN AND MEN ENGAGE WITH LOCAL GOVERNMENT

In engaging with local government, first you need to map how women and men currently interact with local government. In England, WBG found that **women use local services to a greater degree than men**, because of their need for care services, both for themselves and for other people that they care for, including children, those with chronic illnesses or disabilities, and older people. But there is evidence that many needs are unmet. Women are a majority of local government employees, largely because of occupational segregation – local governments are responsible for services such as education and care which are seen as 'women's work'. But increasingly local governments have contracted out the provision of services to for-profit organisations which tend to provide worse pay and conditions of employment. Women are a minority of councillors and mayors, the people who make the decisions about the local budget. For example, in England women make up only 33% of councillors and 17% of council leaders.⁴³

43. Fawcett, (2017), Does Local Government Work for Women? Interim Report of the Local Government Commission, available online at <https://www.fawcettsociety.org.uk/News/fawcett-report-reveals-sexism-commonplace-local-government>

2. UNDERSTAND HOW LOCAL GOVERNMENT WORKS

A second task is understanding how the local government budget works. WBG identified what services different tiers of local government are responsible for providing and how they fund these services.

We discovered that:

Councils are legally required to set balanced budgets at the start of each financial year. Unlike the national government, they cannot carry forward a deficit at the start of every financial year.

In England the tax raising powers of local government are limited and most of the funding comes from grants from national government.

The main tax instrument is Council Tax, a tax levied according to the value of the property in which households live (irrespective of whether they own or rent it). It was not possible to determine directly what share of Council Tax is paid by women, and what share of women's income goes into paying to this tax. But we did find that the Council Tax has not kept up with big increases in the market value of residential property, and that because of this wealthier people (who are disproportionately men) are not paying a fair share of this tax.

Local councils produce a three-year financial plan as a framework for the annual budget that sets out the amount of money they expect to receive from the national government and how much they plan to raise through Council Tax and other charges, and through borrowing to fund new physical infrastructure, such as roads. It also sets out how the money will be spent. Some local councils organise public consultations before finalising the three-year financial plan but they are of very limited scope and generally do not make an effort to involve women's organisations.

3. ECONOMIC CONTEXT

A third task is identifying the overall economic context: is funding being cut or expanded? In England in the period 2010/11 to 2015/16 there have been huge cuts to funding because the national government has cut back on grants to local government and has put pressure on councils to freeze Council Tax. If a council wished to increase the rate of Council Tax by more than 2%, they would have to conduct a referendum. If funding had been expanding, it is more likely that the budget would have a positive impact on gender equality – but not inevitable. The impact depends on what social and physical infrastructure is given priority.

4. LEGAL CONTEXT

A fourth task is investigating how far anti-discrimination and equality laws impinge on what local government can do. In England, Scotland and Wales, the Public Sector Equality Duty requires local government to demonstrate (among other things) that they have due regard to equality when making their decisions (there are different equality laws in Northern Ireland).

In order to do this, councils should conduct an equality impact assessment and make it publicly available. But **our action research showed that often gender impact is left out**. For instance, an equality impact of a proposal to reduce subsidies to buses service recorded that gender impact was 'not applicable', ignoring evidence that women make more use of bus services than men. In other cases, the gender impact assessment was inadequate. In one case, it was acknowledged that budget cuts would mean cuts to jobs, and the majority of those losing their jobs would be women, but this was not seen as a reason to rethink the cuts. Indeed, some local authorities argued that there was no discrimination provided women's share of job cuts was equal to their share of jobs, ignoring the fact that such cuts disproportionately affect women as a social group, and as such are contrary to the Equality Duty.

GENDER RESPONSIVE BUDGETING

We concluded that local council budget decision-making was driven by the search for more ‘efficiency’, and this was narrowly defined in terms of cutting financial costs. Application of **gender responsive budgeting principles would have required local councils to investigate whether they were really achieving more efficient use of resources or, in reality, making ‘false economies’**. For example, were they transferring costs from the paid economy to the unpaid economy by requiring women to do more unpaid work to compensate for the loss of services, with negative effects on women’s physical and mental health and ability to undertake paid work?

We also discovered that it is important to look beyond the budget, to consider strategic decisions on the development of the local economy, and how local government works with private sector businesses. In England we found that Local Enterprise Partnerships are important but pay little attention to developing jobs for women and support for women’s businesses, and have few women members.

WHAT WBG DID TO TRY TO BRING ABOUT CHANGE

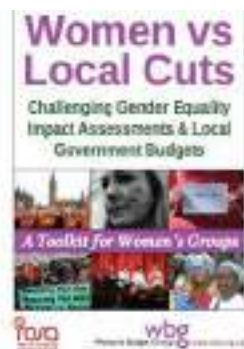
In order to engage with local government we needed to:

Support local women’s networks to engage with local budgets and economic policy on a continuing basis, since most of them have little experience or knowledge of budgetary processes, local government’s procedures and local economic strategies, and very little funding.

Maintain ongoing relationships with gender equality champions in local government in the face of turnover of staff and elected representatives.

Engage with other social justice groups active at local level who do not have a gender equality perspective.

TOOLKITS



WBG created two toolkits, one of which focused on how women could campaign locally to improve specific local services (‘Making Your Voice Heard. A Women’s Toolkit for Local Lobbying’, produced in 2011), and the other focused on how women could challenge local budget cuts (‘Women vs Local Cuts. Challenging Gender Equality Impact Assessments and Local Government Budget’, produced in 2013).

The ‘Making Your Voice Heard’ toolkit was developed from a workshop held in Wolverhampton, in partnership with a women’s organization called Platform 51. It was made available online through the Women’s Budget Group website.⁴⁴

The ‘Women vs Local Cuts’ toolkit was developed through workshops with the Women’s Equality Network Somerset in the town of Taunton and with the Women’s Employment and Enterprise Unit in the city of Norwich, and was later made available online.⁴⁵ This toolkit was used in workshops with the Women’s Resource Centre in London and with UNISON, a British trade union.

The toolkits focused on providing both background information and key guidance focused on specific examples, and tried to present the material in a lively and interactive way. We included lots of tips about where to

44. WBG, (2011), Making Your Voice Heard Toolkit, available online at <https://wbg.org.uk/resources/making-voice-heard-toolkit-local-campaigning/>

45. WBG, (2013), Women vs Local Cuts: a toolkit for action, available online at <https://wbg.org.uk/resources/women-vs-local-cuts-a-toolkit-for-local-action/>

get relevant information for your locality, especially through online sources. Where information was not publicly available, we explained how to make a Freedom of Information Request to local government bodies to try to get access to more information. The toolkits also discussed what action women could take, including getting publicity in local media, writing to local councillors and attending council meetings to ask questions during the Public Question Time.

WORKSHOPS

WBG organised three workshops in three large English cities to build capacity for feminist analysis of local economic issues. The first workshop was held in Bristol in 2016 (see *Case study 10: Working with other Civil Society Groups*).

The second workshop was held in Manchester in 2016 and it focused on the devolution of more responsibilities from national government to the Greater Manchester council and the promise of more funding for investment in physical infrastructure, such as railways, to improve the local economy. The workshop facilitated discussion with local women's organisations about how they could engage with local economic policy issues, and with local organisations focusing on development of local economic alternatives about how they could incorporate gender equality issues in their activities.

The third workshop was held in London in 2017 to discuss women and the housing crisis, and consider whether the Mayor's housing strategy could deliver for women. The participants included several members of the Housing Committee of the Greater London Housing Assembly, as well as speakers from organisations campaigning on women's housing needs. Discussions in break out groups came up with recommendations for improving the Mayor's housing strategy.

We found that local governments in the UK have very little room for manoeuvre, since they have extremely limited revenue-raising powers and have received a rapidly dwindling funds from central government but are obliged to provide a range of statutory services. Even the most progressive councils have had to cut services that are important for gender equality and women's well-being. In these circumstances, it is important to focus on central government too.

The Public Sector Equality Duty has the potential to have a significant impact but in practice can be interpreted in a very superficial way. Public bodies are obliged to have due regard to equality but not to take action to mitigate an adverse impact. Moreover, although all council websites have a lot of information, it can be very difficult to obtain the specific financial and other information needed to judge the gender impact.

CASE STUDY 9: USING THE MEDIA

Good communications are essential if research and analysis are to have an influence.

TIMING

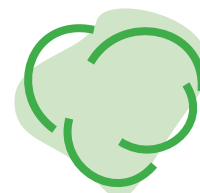
- Make it easy for journalists to cover your research
- Be aware of events competing for attention



FRAMING

- Think about how your work fits in with the priorities of decision makers

- Without
- distorting the points you want to make



BRINGING THE ANALYSIS TO LIFE

Increase media attention by **focusing** on a **key fact** that **symbolises** a larger **problem**



Present **information** in graph form to make it **more accessible**



Humanise the issue with **personal** stories, **quotes** and **case studies**



SOCIAL MEDIA

- Live tweet debates with **relevant #**
- **Promote** and **share** content
- **Pool resources** with other organisations



BLOGGING

- Keep it **short**
- Personalise
- Add call to **ACTION**



E-NEWSLETTERS

- **Tailor** your newsletter to **different** audiences
- **Strong** subject lines
- **Relevant** frequency
- Mobile-friendly

CASE STUDY 9: USING THE MEDIA

It doesn't matter how amazing your analysis is, if it just sits on the shelf and nobody uses it.

WBG member

Good communications are essential if research and analysis are to have an influence on politicians and other policy-makers, or to be useful to civil society organisations. Policy-makers, civil society groups and others need to know that the research and analysis is available, they need to understand how it is useful to them and they need to be convinced to take action.

Good communications can also make it easier to gain support from funders and attract new members to your organisation.

Note: The specific details of which media to target, how best to frame messages and so on will vary from country to country. There are some useful ideas for campaigning and communication with case studies from around the world at: <https://howto.informationactivism.org>

TIMING IS EVERYTHING

We have had times when we have spent weeks producing a really long report and had no media or political interest. Then a story will make the news and a short comment can get picked up everywhere.

WBG member

The UK Women's Budget Group worked with the Runnymede Trust, a race equality think tank, to produce a report on the impact of public spending cuts on Black and Minority Ethnic women in the UK. This was a major piece of work that had taken several months to research and write.⁴⁶

The original plan had been to launch the report in early summer 2017. However, when the Prime Minister announced that there would be a snap election in June we decided to postpone publication. This was for two reasons:

The election offered campaigning opportunities for both organisations that they did not want to miss, reducing the time to prepare the report for publication.

With media attention focused on the election it was likely that the report would get overlooked.

A date was then set for an autumn launch. Just over a week before the launch we discovered that the government was planning to launch the report of its Race Equality Audit on the same day. Again, there was a danger that WBG/Runnymede report would be overlooked with all the media focus on the government report. We decided to 'piggy back' on the government report launch by making clearly visible the links between the findings of our report and the government's report.

With this approach, we made it easy for journalists to tie the two stories together and mention the findings of our research in their coverage of the government's report.

46. WBG, (2017), *Intersecting Inequalities: the impact of austerity on BME women*, WBG and Runnymede, available online at <https://www.intersecting-inequalities.com/>

FRAMING

Framing is about the story you are trying to tell with your analysis. For example, a report into the impact of spending on health could be framed as:

- a criticism of the government for not spending enough;
- an example of how gender budgeting could help the government improve its policy-making;
- as a piece of academic research;
- or a way of sharing the voices of women.

Framing work to fit in with the priorities of decision-makers can help them engage with the analysis. For example, during the late 1990s and 2000s WBG framed much of its work around women's poverty and the government's commitment to end child poverty. We argued that ending child poverty meant tackling women's poverty: children were poor because their mothers were poor. We highlighted evidence that money paid directly to mothers was more likely to be spent on children than money paid to fathers. This helped persuade the government that tax credits aimed at supporting children in poorer families should be paid to the main carer, usually the mother.

The disadvantage of using a specific type of framing is that it can reduce complexity. For example, in the case described above, our framing might be seen to suggest that women's poverty isn't a problem in its own right. **Tailoring the framing to decision-makers priorities also often means that their priorities go unchallenged.**

BRINGING THE ANALYSIS TO LIFE

We found that being able to quantify impact with numbers and statistics increased media interest in our work. Our cumulative analysis of spending cuts (see *Case study 4: Cumulative Impact Analysis*) gained widespread media coverage.

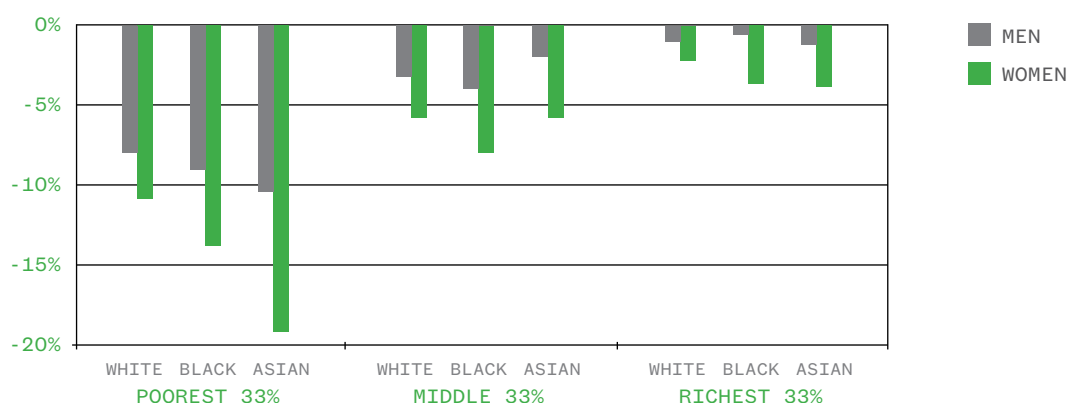
However, some people can be put off by pages of charts showing statistical information or find it hard to focus on the key message of a report. WBG has used a number of tactics to bring the numbers to life:

Focusing on a key fact that symbolises a larger problem. These infographics developed for the 2017 general election highlight the main losers from cuts to social security benefits.

Presenting information in graph form. This graph for example shows that poorer people lose more than richer people from cuts to taxes and benefits, men lose more than women, and black and minority ethnic women lose most of all.



2010–20 cumulative individual impact of changes in taxes and benefits (percentage of net individual income per annum by 2020) by household income groups, gender and ethnicity (selected)



SOURCE: WOMEN'S BUDGET GROUP 2017

CASE STUDIES, QUOTES AND PERSONAL STORIES

Individual stories can have more impact than pages of statistics. Print and broadcast media are also more likely to run stories about reports if they can focus on one or two individual case studies. Personal stories can humanize the issue and highlight how a change of policy can have many, often unintended consequences. A good example of this is the story of a young woman who had to move schools when the local authority would no longer fund her bus pass:

So, I got a bus pass in year 7, year 8, year 9, then all of a sudden, the law changed, I can't get one anymore. They [the council] said I should move to a different school, a closer school. I am going to a school, it's let's say, outstanding... So therefore, because I can't get a bus pass I should move to a different school, buy a new uniform, make new friends, by all new equipment, get new lessons, new teachers, all because I can't get a bus pass.

– Interview from Manchester

SOCIAL MEDIA

Social media, particularly Twitter, is one of the main ways that the Women's Budget Group communicates its message. We live-tweet during the Budget every year, giving instant response to the Chancellor's speech. We pick up on trending hashtags and include journalists' or politicians' twitter handles in our responses, to make sure they notice us and know we are available for comment.

We also live-tweet other important parliamentary debates, commenting on the speeches made, and sharing relevant key facts from our research. We know that MPs may be checking their Twitter feed while waiting to speak, so this can be a good way to remind them of our analysis and encourage them to quote us in their speeches.

Of course, we also use social media to promote campaigns. For specific events, it makes sense to generate traffic through Thunderclaps or informal collaborations.



For example, during the 2017 General Election, we worked with other women's organisations to produce a set of shared infographics on different themes. Every week, we focused on one theme and made sure that all the organisations shared it on various platforms. We scheduled tweets on the same issue in advance for particular days, so that we had a bigger impact.

During the debate on the Finance Bill in 2017, MP Stella Creasy used #feministbudgettakeover to put pressure on the government to do a gender impact assessment of the budget. We also used this hashtag to make sure our tweets on the issue were picked up by people following the campaign.

BLOGGING

Blogs can be a good way to communicate analysis to a wider audience. WBG hosts blogs on our own website (which we promote on social media) and also writes blogs for other websites.

Good blog posts are generally:

- Short – 500–800 words.
- Snappy – start with a strong opening to make the reader want more.
- Personalised – written from a point of view rather than a simple summary of research.
- Understand the reader – when blogging for another site it is always a good idea to read other blogs on the site to get a sense of style and what people engage with.
- End with a call to action – to follow on Twitter, join the organisation, sign up to a campaign.

E-NEWSLETTERS

E-newsletters allow WBG to engage directly with members and supporters. In our newsletters we share information about our own research and campaigns, or research and campaigns from sister organisations. We also ask members to help with research projects, advertise meetings and events, recruit staff or volunteers and raise funds.

There are lots of different, often free e-newsletters providers, for example Mailchimp, Groupmail or Newsletter Creator.

When writing our newsletters, we always try to consider the following:

Audience – who is the newsletter aimed at? Sometimes it is best to produce different newsletters for different groups so that people get information that is most relevant to them.

Frequency – some organisations produce a longer newsletter every month, but sometimes more frequent and shorter newsletters can have a better response rate. Information overload will make people switch off, so it is best not to send too much too often.

Subject line – a strong 'headline' means people are more likely to open a newsletter than something that simply says 'newsletter'.

Can it be read on a mobile? Many people access their emails on a smartphone rather than a computer, so it's important to check the newsletter's mobile version.

Call to action – make it clear what you want people to do as a result of reading the newsletter.

CASE STUDY 10: WORKING WITH OTHER CIVIL SOCIETY GROUPS

CIVIL SOCIETY INVOLVEMENT

1. Recognise **barriers** to participation!

Make sure your materials are **accessible**

RESEARCH

2. Policy analysis can be **difficult** to **understand!**

Civil society organisations can provide **evidence** of the **impact** of **economic policy**

ANALYSIS

3. Civil Society organisations often **lack time** and **resources!**

Partnering on research to pool resources and **co-produce reports**

CAPACITY BUILDING

LONG-TERM RELATIONSHIP

4. Organisations may have other priorities!

Work with pre-existing **groups** and tap into existing **networks**

FOLLOW UP

CASE STUDY 10: WORKING WITH OTHER CIVIL SOCIETY GROUPS

Don't just parachute in then leave

WBG member

The Women's Budget Group was set up to bring together academics and women's organisations to talk about the impact of the budget on women. Civil society organisations have always played a key role in the Women's Budget Group. We have worked on a series of local and national projects in partnership with civil society organisations in order to carry out research and build the capacity of individuals and groups to influence policy at a local level.

This section draws on case studies selected from some of these projects, and discussions with people working on gender budgeting projects in other countries, to highlight some of the key issues and lessons learned.

Civil society involvement is important if gender budgeting is to be more than just an academic exercise. Civil society groups can:

Research – by providing evidence of the impact of economic policy. This can include highlighting unexpected impacts, and showing how a change in one area can impact on what might seem like a completely unrelated area – for example cuts to public transport budgets preventing women accessing healthcare services.

Hold decision-makers to account – through carrying out local research, analysing local budgets and putting pressure on local or national decision-makers.

Promote research findings to policy-makers and the wider public – through campaigning and advocacy work.

However, there can be barriers to civil society participation in gender budgeting work. These include:

- Analysis, as well as the policy-making process, may be inaccessible, overly complex or difficult to understand.
- Civil society, particularly small grassroots organisations, may be overstretched and lack the time and resources to take part in gender budgeting projects.
- Organisations may have other priorities and not see gender budgeting as relevant to their work.
- National organisations may lack local contacts or understanding of the local context.

We've done workshops with grassroots organisations on how to analyse the budget. And every time they get a good reception. But the question is always, 'this is amazing, but when am I going to have the time to implement it?'

WBG member

PARTNERING ON RESEARCH

In researching 'Intersecting Inequalities', a report on the impact of public spending cuts on black and minority ethnic (BME) women, WBG worked with both national and local civil society organisations. At a national level our main partner was the Runnymede Trust, a race equality think tank. At a local level we worked with two organisations, RECLAIM in Manchester in the north of England and Coventry Women's Voices from the West Midlands. Members of both groups carried out interviews and focus groups with women experiencing austerity. This meant that our statistical data, which showed that women were losing more benefits and services than men, and BME women were losing most of all, was reinforced with evidence from civil society organisations of what this meant for women's lives.

In Manchester, three young BME women who had worked with RECLAIM were trained as peer interviewers. They carried out in-depth interviews with young working-class women and narrated a short video about the findings of the research. These young women were invited to the House of Commons to speak about their findings, and their experience of carrying out the research at the launch of the report.

One of the peer researchers on the project wrote about the experience:

Within my community I can see the realities of austerity cuts and felt a responsibility to take part in this project and voice these collectively shared experiences. I have felt empowered to contribute raw evidence of the lasting impacts that austerity is having on the personal lives of young BME women. Despite the narrative in the interview sometimes feeling bleak and distressing to hear, I did find that speaking on and sharing our realities had offered a cathartic release and that by the end of the interview there was a sense of solidarity amongst us young women that was being propelled through this work.

– Peer researcher

The work with RECLAIM was made possible because of the relationship between WBG members at the University of Manchester and RECLAIM that had been developed over previous research projects. WBG included funding for the researchers' time and travel expenses for the peer researchers to travel to London for the report launch as part of the project budget.

[The key to] working with grassroots groups is ... finding partners who already have ... relationships. If there is already a network set up in advance, or people with the connections you need, partner with them. Or you need the resources to build up the relationships over time. Otherwise if you parachute in, do something and leave not much happens afterwards.

WBG member

BUILDING RELATIONSHIPS

In 2016/17 WBG organised a number of workshops around the country to build the capacity of local women to speak confidently about economic issues and develop relationships with decision-makers. These workshops took place in Bristol, Glasgow, Manchester and London, included participation from local women's organisations and were held in local women-friendly/women-only venues.

The first of these workshops was held in Bristol, where two WBG committee members have worked locally for many years in various women's organisations and represent WBG on the Economic Subgroup of the Mayor of Bristol's Women's Commission.

The workshop was jointly organised with Bristol Women's Voice (an umbrella organisation representing women's organisations and individual women in Bristol). The workshop focused on actions that could be taken to ensure that the economic development monies invested via the Local Enterprise Partnership (LEP) and Temple Quarter Enterprise Zone would deliver benefits to women, particularly low-income women residing in the residential areas near the Temple Quarter. The workshop was well-attended by women and equality organisations and by the CEO of the West of England Local Enterprise Partnership.

Following the workshop several attendees worked with the LEP on their equality impact assessment. Work in Bristol is continuing with a participatory project involving WBG co-ordinated by Bristol Women's Voice.

The workshop in Bristol led to on-going action locally because it built on a long-standing relationship between WBG members and activists in Bristol and capitalised on existing work on economic development in the area. WBG has found that projects of this type are most successful where we work with a pre-existing group, otherwise the work that goes into organising a workshop may not lead to lasting change.

We concluded that conducting a training workshop and producing a toolkit has limited impact without an on-going local organization that is funded to continue to use the knowledge gained. Setting up local organisations is beyond the capacity of WBG, so we must partner with existing local organisations to build longer term strategies, including identifying elected representatives and people working in local government (including trade unionists) who are champions of gender equality, and working with them.

WBG member

WORKING TO BUILD CAPACITY FOR LOCAL CAMPAIGNING

The Women's Budget Group ran a two-day campaigning skills workshop in partnership with Platform 51 (an organisation working with young women, now known as the Young Women's Trust).

The women who attended the workshop were all interested in campaigning, but did not have shared goals. So, the workshop started by using a mapping exercise to help the women think through the issues that were most important to them. A range of issues were highlighted by the women including:

- Unemployment and the difficulty finding paid work.
- Crime and anti-social behaviour.
- Education for their children.
- Lack of support for mental health problems.
- Lack of facilities for young people in the area.
- Public transport which was expensive and didn't go where women needed to go.
- Heavy traffic.
- Problems faced by disabled children in accessing services.
- Wanting to support local groups and projects which they or their children attended.



Once the women had thought about their own issues, they shared their main priorities with the group. The whole group then looked at the long list of issues to find the ones that were shared by several group members. From this discussion they agreed to work on funding for affordable activities for children and young people locally, with a particular focus on the needs of disabled young people. They felt that this issue caused a lot of other problems that affected them, including crime, bullying, and family tensions as children were forced to stay indoors all the time.

Between the first and second one-day workshop, participants carried out a local survey to find out the views of other women in their area. On the second day WBG

trainers explained how to find out about local council officials and elected councillors, and helped the group frame their messages.

This workshop was successful because it focused on the priorities of the participants, rather than trying to impose a set of priorities onto them. This meant that participants were motivated to come back for a second day to talk about how to turn those priorities into ideas for a local campaign. From the experience of these workshops wBG produced 'Making Your Voice Heard', a toolkit for local campaigning.⁴⁷

TRANSLATING NATIONAL RESEARCH INTO LOCAL ACTION

In 2004 wBG member Professor Sylvia Walby, funded by the government's Women and Equality Unit, carried out research into the costs of domestic violence in terms of public services (health, criminal justice and so on), lost economic output and the human and emotional cost.⁴⁸ This work was then updated in 2009. The 2004 report found that the total cost of domestic violence was over £2bn a year; over £3bn in services, over £2.6bn in lost economic output as a result of violence and a human and emotional cost of over £17bn. This work has been widely used to support calls for greater public investment in tackling domestic violence, both by local and national government, and by women's organisations providing domestic violence and abuse services.

The people who most wanted it was the NGOs, they wanted it for their local services, so I did a lot of work working with local services, taking the costings and persuading them to work it out locally – if their city is 1% of the population they therefore have 1% of the costs, really simple. So both nationally and locally NGOs picked it up and used it to argue for services.
– Sylvia Walby

CREATING ACCESSIBLE MATERIALS FOR LOCAL CAMPAIGNING

Many of the materials produced by wBG are aimed at politicians and other policy-makers. By their nature they are often technical and not always accessible for a wider public audience. In order to address this problem wBG has started to produce more accessible versions of some of our materials, including a briefing pack explaining feminist economics to women's organisations.

47. wBG, (2011), Making Your Voice Heard Toolkit, available online at <https://wbg.org.uk/resources/making-voice-heard-toolkit-local-campaigning/>

48. Walby, S, (2004), The Cost of Domestic Violence, Women and Equality Unit, DTI, available online at www.lancaster.ac.uk/sociology/about-us/people/Sylvia-Walby



Find more of this material on wbg.org.uk

I AM A Parent

A family with one child under two in part-time childcare and one child aged five at an after-school club can now expect to pay £7,933 per year for childcare, over 20 per cent of median household income.

The economic policy choices made by the government have a huge impact on the options that are available to parents. In many cases women bear the brunt of the responsibilities for childcare due to poor working rights, maternity and paternity policies.

The Women's Budget Group recognises the importance of affordable childcare and support for all child carers.

I RECEIVE Benefits

In 2016, 843,000 young people were not in education, employment or training.

Young people today face countless challenges such as finding jobs and training, competing in the workplace and finding affordable housing. Girls and young women, particularly in deprived areas, experience particular challenges in securing work and gender segregation of the workforce means they are more likely to enter lower paid jobs.

The Women's Budget Group believes that we need to invest in our economy to create sustainable jobs and a brighter future for young people.

I AM AN Employee

Women working full-time earn 84 pence for every pound earned by a man working full-time.

In recent years there have been huge steps forward in ushering in greater equality between men and women's pay. But, despite these advances we know that women often receive less pay for the same work as men. This has knock on effect for women, including reduced pension contributions.

The Women's Budget Group campaigns for equal pay and earning rights for men and women.

During the 2017 general election we worked in partnership with a number of other women's organisations to produce a series of infographics with questions for candidates that could be shared on social media:

Black & minority ethnic women's organisations support over **21,000** women & children a year

Ask your candidate: How will you ensure support & funding for women's organisations?

4 in 10 young mothers have been questioned in job interviews about how being a mother would affect their ability to work

Ask your candidate: How will you tackle gender stereotyping and make sure young women get equal opportunities in education, training and work?

For both these projects WBG worked in partnership with larger organisations and networks who could help distribute the materials to their members and supporters.

Communicate in everyday language and avoid technical policy language. Start by finding out about the concerns of civil society organisations and their client groups, find ways to make national data relevant at a local level, which can help make it useful for local organisations.

LESSONS FOR WORKING WITH CIVIL SOCIETY GROUPS

Partnerships

Find the right partners and build relationships with them. As an organisation that mainly works at the policy level WBG can be far more effective in partnership with organisations working with women at the grassroots level. These relationships take time to build, but this means that projects such as a one-day training workshop have an impact beyond the day itself.

Tap into existing networks

Many local areas will have existing networks of civil society organisations and campaigners who work on economic policy nationally and locally. Taking time to find out about these networks and getting to know the key actors can help access several groups at the same time, find out what campaigns and relationships already exist, prevent replication and amplify the results of the project.

Recognise different forms of expertise

Civil society organisations, particularly those working at the grassroots level, can bring knowledge and expertise of the impact of policy on women's lives. Involve civil society organisations in the design of projects so they are relevant from the outset.

Recognise barriers to participation

Members of grassroots organisations may face many barriers to participation including limited time because of paid work and unpaid care, lack of money for travel expenses and a lack of knowledge of how to influence local decision-makers. Build funding into budgets for travel and other expenses and organise meetings at a time that suits participants. Recognise that some groups may need extra time and support to build knowledge, capacity and confidence to engage in particularly technical areas of policy-making and build that into the project.

Follow up

Make sure the goals of working with civil society organisations are clear and that their engagement is meaningful. Likewise, if your aim is to train organisations or individuals, consider how these skills will be used beyond the training and include time to follow up with participants.

LESSONS LEARNED

FACTORS THAT LEAD TO SUCCESS

Simply analysing the likely impact of the budget or monitoring the impact in practice is valuable work, but if it is to lead to change there needs to be a long-term strategy to influence the behaviour of governments. Based on our own experience and extensive discussions with groups carrying out similar work we have identified several important factors that lead to changes in government policy or law.

An understanding of political context

The Women's Budget Group's success in bringing about change has varied hugely depending on the changing political context (*see section on What Gender Budget Analysis Can Show*). Opportunities for action and the best approach to campaigning and framing arguments will of course vary depending on the political situation.

It's important to identify the key gender issues in the country in which you live. For example, in the UK, primary education for girls is not an issue, but access to lifelong learning and technical apprenticeships is. Similarly, in the UK access to water and sanitation is widely available, but public transport isn't.

WBG member

In contexts where governments are resistant to gender responsive budgeting (GRB) there are still initiatives that civil society can take. This might include:

- carrying out their own analysis of the budget to highlight gaps;
- framing the need for GRB in the language of government priorities;
- analysing the gender impact of specific policy proposals.

Civil society participation

Civil society organisations have always played an important role within WBG, because turning analysis into political change needs a wider movement. Many organisations have brought their front-line experience to WBG research and analysis, and used that analysis to support their public campaigning.

Champions and allies in key positions

Building relationships with key allies has helped WBG gain access to politicians and policy-makers as well as promote our analysis in the media and civil society. WBG's access and influence has depended on who is in power and what their priorities are. Global experience on gender budgeting shows how fragile work can be in this area and how easily a change of government can reverse hard won gains.

If you want to influence parliament you need to find people you can work with, build relationships and give your allies evidence that they can use to advance your cause.

Woman MP

Institutional mechanisms

Although allies are important, strong institutional mechanisms can help ensure that gender budgeting work isn't dependent on the support of a few key individuals. Mechanisms can include constitutional, legal or policy requirements to consider gender in planning processes.

However, the UK experience shows how legal obligations don't automatically translate into action. The UK Treasury has been widely criticised for not carrying out meaningful analysis of the equality impact of the budget, despite a legal obligation to have 'due regard' to equality under the Public Sector Equality Duty. This suggests that legal obligations need strong enforcement mechanisms if they are to be effective.

Credible analysis

Policy-makers need reliable evidence and analysis. Allies within government (whether ministers or officials) need evidence and analysis to persuade colleagues to act. WBG's work is widely recognised by politicians and policy-makers as credible and reliable. At the same time politicians who are resistant to a gender analysis of budgets may criticise the methodology used in order to undermine credibility. WBG makes sure it can defend its methodologies to respond to these criticisms.

Some people want detail, some want headlines. I liked the fact that WBG presentations were backed up with very detailed and robust analysis.

Woman MP

Statistics and Indicators

To analyse the potential or actual impact of budget policies on women and men, WBG has needed a large amount of statistical data disaggregated by gender (and other factors such as income, ethnicity or disability). Lack of gender disaggregated data is a major barrier to gender budgeting. In some countries the first step for a gender budget group is to persuade governments to analyse and publish gender disaggregated data (and sometimes provide them with technical support to enable them to do this). This may not involve a great deal of work; governments often record sex when they are collecting data from individuals, but may need persuading to publish this data in a way that shows differences between women and men.

You don't have to do everything yourselves. Make good use of analysis done by other organisations even if they do not have a gender equality perspective, e.g. independent research institutes that work on fiscal policy, socio-economic inequality, racial inequality etc.

WBG member

Getting the timing right

As the budget cycle diagram shows there are often multiple opportunities to have an impact on the budget process. However timing can be critical. Impact assessments carried out long after a budget is published will be too late to influence that budget's passage through parliament and could also be forgotten by the time of the next budget.

Remember this is a long-term project

Persuading governments to adopt a gender budgeting approach can take many years, only for policies to be reversed with a change of government. It is important to plan for the long term and to build relationships across parties to be ready to take advantage of new opportunities as political contexts change.

Political opportunities can change suddenly. You can produce analysis that does not seem to have much impact because the political opportunity is not there. But when things change organisations need to be able to move quickly, so analysis needs to be done and organisations need to be ready.

WBG member

KEY CHALLENGES AND QUESTIONS

Over the course of our work the Women's Budget Group has faced tensions in a number of areas. We know from talking to sister organisations around the world that many of these questions are faced by other organisations too. There are no right or wrong answers to these questions – what you do will depend on the context you are in.

Policies to improve lives as they are now, or policies for transformation.

One of the key questions is 'do we have policy around gender roles as they are, or in order to promote a change in gender roles?'

For example, on the issue of parental leave, the WBG was slightly out of step with other women's organisations who mostly focused on extending women's period of leave and thought that this was a higher priority than extending paternity leave for men. WBG believed that maternity leave should be extended, but that if this was done without extending paternity leave this would reinforce traditional gender roles. WBG was in favour of policies that would encourage a greater sharing of caring responsibilities, which required extending leave for men as well as women.

Do we have policy around gender roles as they are, or in order to promote a change in gender roles?

WBG Member

Focus on 'women's issues' or applying a 'gender lens' to all issues

You don't have to start with the things that are most obviously associated with women. Indeed the whole point of GRB is to analyse the whole budget with a gender lens – though you obviously have to start somewhere. WBG always commented on overall tax system, not what are perceived to be women's issues, such as childcare or education. For example, transport is not commonly seen as a women's issue, but it does have a gender aspect, as women generally rely more on public transport than men.

You don't have to start with the things that are most obviously associated with women.

WBG Member

Expertise vs inclusivity

Everyone has the right to talk about the economy. Often, we are seen as 'experts' which on the one hand has benefited our work, because it means policy-makers listen to us. On the other hand, it meant that WBG hasn't been seen as an inclusive organisation. It is important to remember that there are different types of expertise and that all these different types are valid, some people bring expertise in economics, others in the way in which policies affect women's lives in practice.

Everyone has the right to talk about the economy.

WBG Member

Different ways of working

One of the points of tension we found is that people have different ways of working. Academics work to longer time scales, aren't used to responding quickly to journalists or politicians. And they can get frustrated by women's organisations who want to simplify findings in a way that might be misleading.

People have different ways of working which can cause tensions.

WBG Member

Insider and outsider strategies

There are tensions between insider and outsider strategies. At times we have worked behind the scenes, at others we have acted as an external critic. Working behind the scenes has allowed us access to decision-makers and greater influence over policy, but can mean that the organisation becomes unwilling to challenge those it is trying to influence. External criticism can be used to hold the government to account, but can mean that an organisation is seen as supporting the opposition, making it harder to have direct influence.

At times we have worked behind the scenes, at others we have acted as an external critic.

WBG Member

RESOURCES AND REFERENCES

INTRODUCTORY RESOURCES

Oxfam, working with WBG, have produced a series of gender responsive budgeting resources:
<https://policy-practice.oxfam.org.uk/publications/a-guide-to-gender-responsive-budgeting-620429>

Gender Budgeting WBG presentation – a 12 slide powerpoint presentation that gives an over-view of GRB available online at:
<http://wbg.org.uk/wp-content/uploads/2016/11/WBG-gender-budget-present.pdf>

TRAINING MANUALS AND TOOLKITS

These three guides are comprehensive and widely cited as a primary resource on GRB. They are long (100+ pages) and were published in the early 00s so some of their examples and case studies are out of date but they provide a very good overview of the main concepts and approaches.

Budlender, D, Sharp, R and Allen, K, (1998), How to Do a Gender-sensitive Budget Analysis: contemporary research and practice, Australian Agency for International Development and London: Commonwealth Secretariat, available online at <https://www.scribd.com/document/80232477/How-to-Do-a-Gender-sensitive-Budget-Analysis>

Elson, D, (1999), Gender Budget Initiative Tools, London: Commonwealth Secretariat, available online at https://genderbudgeting.files.wordpress.com/2012/12/diane_elson_gb_initiative1999.pdf

Schneider K, (2006), Manual for Training on Gender Responsive Budgeting: GTZ, available online at <https://ndi.org/sites/default/files/Manual%20for%20Training%20on%20Gender%20Responsive%20Budgeting.pdf>

Budlender, D, Elson, D, Hewitt, G, Mukhopadhyay, T, (2001), Gender Budget Make Cents, Understanding Gender Responsive Budgets, available online at <http://www.internationalbudget.org/wp-content/uploads/Gender-Budgets-Make-Cents-Understanding-Gender-Responsive-Budgets.pdf>

Budlender, D and Hewitt, G, (2002), Gender Budget Make More Cents, Country Studies and Good Practice, available online at <http://www.internationalbudget.org/wp-content/uploads/Gender-Budgets-Make-More-Cents-Country-Studies-and-Good-Practice.pdf>

This is a comprehensive guide to GRB. It is intended as a guide for trainers and consists of a series of workshop modules. The workshops require resources available on a CD-ROM (which do not appear to be available online);

Budlender, D and Hewitt, G, (2003), Engendering Budgets A Practitioners' Guide to Understanding and Implementing Gender-Responsive Budgets, Commonwealth Secretariat, available online at <http://www.internationalbudget.org/wp>

Elson, D, (2006), Budgeting for Women's Rights: Monitoring Government Budgets for Compliance with CEDAW, United Nations Development Fund for Women (UNIFEM), New York, available online at <http://www.gsdrc.org/document-library/budgeting-for-womens-rights-monitoring-government-budgets-for-compliance-with-cedaw/>

Quinn, S, (2009), Gender Budgeting: Practical Implementation, Handbook, Directorate General of Human Rights and Legal Affairs, Council of Europe, Strasbourg, available online at <https://rm.coe.int/CoERMPublicCommonSearchServices/DisplayDCTMContent?documentId=0900001680599885>

This guide is aimed at those responsible for GRB initiatives (largely assumed to be state actors). It is not an introductory guide and assumes a level of knowledge about gender equality, including strategies to promote gender equality and gender mainstreaming in particular:

UN Women, (2010), Gender Responsive Budgeting In Practice: A training manual, available online at <http://www.unwomen.org/-/media/headquarters/media/publications/unifem/grbinpracticetrainingmanualeng.pdf?vs=1012>

SECTOR SPECIFIC GRB TOOLS

A comprehensive series of information sheets on GRB as it relates to Women's Reproductive Rights, including large numbers of case studies:

UN Women, Gender Responsive Budgeting and Women's Reproductive Rights – a resource pack, available online at <http://www.unwomen.org/-/media/headquarters/media/publications/unifem/grbwomensreproductiverightsresourcepackeng.pdf?vs=1013>

This focusses specifically on tax and gender, but is a very accessible guide to the main issues and provides a good introduction to some of the concepts in GRB.

Christian Aid, (2014), Taxing men and women: why gender is crucial for a fair tax system, available online at <http://www.christianaid.org.uk/images/taxing-men-and-women-gender-analysis-report-july-2014.pdf>

OTHER RESOURCES

Guides to GRB

This contains an overview report, a short (6 page) introduction and a series of case studies. Note that although the publication date is given as 2010 for the main pack, the actual materials are dated 2003:

Bridge, (2010), Gender and Budgets Cutting Edge Pack, available online at <http://www.bridge.ids.ac.uk/bridge-publications/cutting-edge-packs/gender-and-budgets>

IMF papers on GRB

Feridoun S, (2003), Gender-Responsive Government Budgeting, IMF working paper 03/83, available online at <https://www.internationalbudget.org/wp-content/uploads/Gender-Responsive-Government-Budgeting.pdf>

Stotsky, J, Shibuya, S, Kolovich, L, and Kebhaj, S, (2016), Trends in Gender Equality and Women's Advancement, IMF Working Paper 16/21. available online at <http://www.imf.org/en/Publications/WP/Issues/2016/12/31/Trends-in-Gender-Equality-and-Womens-Advancement-43697>

Stotsky, J, (2016), Gender Budgeting: Fiscal Context and Current Outcomes, IMF Working Paper 16/149, available online at <http://www.imf.org/en/Publications/WP/Issues/2016/12/31/Gender-Budgeting-Fiscal-Context-and-Current-Outcomes-44132>

Chakraborty, L, (2016), Asia: A Survey of Gender Budgeting Efforts, IMF Working Paper 16/150, available online at <http://www.imf.org/en/Publications/WP/Issues/2016/12/31/Asia-A-Survey-of-Gender-Budgeting-Efforts-44143>

Christie, T and Thakur, D, (2016), Caribbean and Pacific Islands: A Survey of Gender Budgeting Efforts, IMF Working Paper 16/154, available online at <http://www.imf.org/en/Publications/WP/Issues/2016/12/31/Caribbean-and-Pacific-Islands-A-Survey-of-Gender-Budgeting-Efforts-44147>

Kolovich, L and Shibuya, S, (2016), Middle East and Central Asia: A Survey of Gender Budgeting Efforts, IMF Working Paper 16/151, available online at <http://www.imf.org/en/Publications/WP/Issues/2016/12/31/Middle-East-and-Central-Asia-A-Survey-of-Gender-Budgeting-Efforts-44144>

Fragoso, L and Enriquez, C (2016), Western Hemisphere: A Survey of Gender Budgeting Efforts, IMF Working Paper 16/153, available online at <http://www.imf.org/en/Publications/WP/Issues/2016/12/31/Western-Hemisphere-A-Survey-of-Gender-Budgeting-Efforts-44146>

Quinn, S, (2016), Europe: A Survey of Gender Budgeting Efforts," IMF Working Paper 16/155, available online at <http://www.imf.org/en/Publications/WP/Issues/2016/12/31/Europe-A-Survey-of-Gender-Budgeting-Efforts-44148>

Stotsky, J, Kolovich, L, and Kebhaj, S, (2016), Sub-Saharan Africa: A Survey of Gender Budgeting Efforts, IMF Working Paper 16/152, available online at <http://www.imf.org/en/Publications/WP/Issues/2016/12/31/Sub-Saharan-Africa-A-Survey-of-Gender-Budgeting-Efforts-44145>

Kazandjian, R, Kolovich, L, Kochhar, K, and Newiak, M, (2016), Gender Equality and Economic Diversification, IMF Working Paper 16/140, available online at <http://www.imf.org/en/Publications/WP/Issues/2016/12/31/Gender-Equality-and-Economic-Diversification-44091>

World Bank

A wide collection of documentation on gender budgeting, including budget-related gender initiatives carried out by international organizations such as the World Bank and the UN:

<http://boost.worldbank.org/tools-resources/topics/general-techniquetopics/gender-budgeting>

OECD

Downes, R, Von Trapp, L and Nicol, S, (2016), Public Governance and Territorial Development Directorate Gender Budgeting in OECD countries, available online at <http://www.oecd.org/gov/budgeting/Gender-Budgeting-in-OECD-countries.pdf>

WEBSITES

Online guidance and case studies about how to integrate public participation into fiscal policy and the associated benefits. Includes detailed case studies of participatory budgeting processes, including context, lessons learned, and outcomes:

<http://guide.fiscaltransparency.net/>

International Budget Partnership

<http://www.internationalbudget.org/sectors-issues-demographic/gender-equity/>

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GLOSSARY

Further definitions can be found online at:

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Online Glossary on Governance and Public Administration developed by UN Department of Economic and Social Affairs

<http://www.unpan.org/Directories/UNPAGlossary/tabid/928/Default.aspx>

ABC of women workers' rights and gender equality, published by International Labour Office

http://www.ilo.org/wcmsp5/groups/public/---dgreports/---gender/documents/publication/wcms_087314.pdf

Glossary of Gender-related Terms by the Mediterranean Institute of Gender Studies

http://www.medinstgenderstudies.org/wp-content/uploads/Gender-Glossary-updated_final.pdf

Glossary on macroeconomics from a gender perspective

https://www.atrria.nl/epublications/2000/Glossary_on_maeconomics.pdf

Austerity

a political-economic term referring to policies that aim to reduce government budget deficits through spending cuts, tax increases, or a combination of both. In the UK, the austerity programme implemented since 2010 has included cuts to spending on public services and social security (cash transfers, sometimes known as welfare benefits).

BME/BAME

Black and Minority Ethnic or Black, Asian and Minority Ethnic is the terminology used by UK government bodies to describe people of non-white descent. However, the term is criticised as it centres whiteness and has become a blanket term for diverse communities with often diverging identities and needs. For a summary of the discussion around the term see <https://mediadiversified.org/2014/01/23/ethnic-minority-no-global-majority>

Breadwinner

informal term to describe a person who earns money to support their family, typically the sole one.

Budget

a financial plan for a defined period of time. For example, a government budget is an annual financial statement presenting the government's proposed revenues and spending for a financial year that is often passed by the legislature, approved by the chief executive and presented by the Finance Minister to the nation.

Capacity building

building and enhancing the knowledge and skills of individuals or organisations to perform functions, solve problems, and in particular for gender budgeting, set and achieve gender equality objectives in a sustainable and transformative manner.

Care economy

the part of human activity, both material and social, that is concerned with the process of caring for the present and future labour force, and the human population as a whole, including the domestic provisioning of food, clothing and shelter.

Care work

the work of providing hands on services to help with the physical, psychological, emotional and developmental needs of one or more other person(s). Care recipients are generally identified as infants, school-age children, people who are ill, persons with a disability, and elderly people.

Chancellor of the Exchequer

a political office in the United Kingdom. The Chancellor of the Exchequer, sometimes shortened to The Chancellor, is responsible for Britain's money and economy. In other countries the job is called Minister of Finance.

Civil servants

person employed in the public sector employed at a government department or agency. In the UK, civil servants are supposed to be politically impartial and independent of government.

Civil society

all forms of social action carried out by individuals or groups which is not carried out for profit nor managed by the state.

Council tax

a local taxation system used in England, Scotland and Wales. It is a tax on domestic property which was introduced in 1993.

Crown prosecution service

in the UK, the Crown Prosecution Service (CPS) prosecutes criminal cases that have been investigated by the police and other investigative organisations in England and Wales. The CPS takes decisions independently of the police and government.

Cumulative impact assessment

an assessment of the combined impact of a number of separate changes (for example to spending, or other areas of public policy). Some of these changes may be small, but taken together the impact on particular individuals or groups may be significant.

Demographic

statistical data relating to the population and particular groups within it.

Devolution

in the UK devolution describes a process designed to decentralise government and give more powers to the three nations of Scotland, Wales and Northern Ireland which, together with England, make up the UK.

Dividends

a sum of money paid regularly (typically annually) by a company to its shareholders out of its profits (or reserves).

Domestic violence

all acts of physical, sexual, psychological or economic violence that occur within the family or domestic unit, irrespective of biological or legal family ties, or between former or current spouses or partners, whether or not the perpetrator shares or has shared the same residence as the victim.

Equality

equal recognition and the enjoyment and exercise of all human rights and fundamental freedoms, as well as measures providing for equal treatment of, and equal opportunities for, women and men in the political, economic, social, cultural, civil, domestic or any other field.

Evidence, giving evidence

in the UK, when a parliamentary Select Committee conducts an inquiry it will often invite written evidence from interested parties to obtain more specialist knowledge and information. Evidence can be submitted online or in question and answer sessions.

Feminism(s)

the advocacy of women's rights in order to promote the political, economic and social equality of the sexes and the liberation of women from subordination.

Focus groups

a group of people assembled to participate in a discussion about a product before it is launched, or to provide feedback on a political campaign, television series, etc.

Freedom of information (FOI)

in the UK, the Freedom of Information Act 2000 provides public access to information held by public authorities. It does this in two ways: public authorities are obliged to publish certain information about their activities; and members of the public are entitled to request information from public authorities.

Gender

the roles, attributes and opportunities associated with being female and male. These attributes, opportunities and relationships are socially constructed and are learned through socialisation processes.

Gender-biased

actions that result in unequal impacts for women and men. Such actions may or may not result from conscious intentions to treat men and women differently.

Gender budgeting/gender responsive budgeting

the application of gender mainstreaming in the budgetary process. It entails a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process, and using revenues and expenditures in order to promote gender equality.

Gender disaggregated data

data which is separated by gender or sex in order to allow different impacts on men and women to be assessed.

Gender mainstreaming

the (re)organisation, improvement, development and evaluation of policy processes, so that a gender equality perspective is incorporated into all policies at all levels and all stages, by the actors normally involved in policymaking. Gender mainstreaming is the process of assessing the implications for women and men of any planned action, including legislation, policies or programmes, in all areas and at all levels in order to promote equality.

Gender pay gap

the gap between women and men's earnings. Often calculated as the difference between the average hourly earnings of women and men.

Housework

the unremunerated work of maintaining a household that is performed by household members. Women everywhere still bear the primary responsibility for housework.

Incentivise

motivate or encourage (someone) to do something.

Inflation

a general increase in prices and fall in the purchasing value of money.

Intersectionality

in relation to gender equality, intersectionality is an analytical tool for studying, understanding and responding to the ways in which structures of inequality based on sex intersect with other structures of inequality, such as those based on race, income, disability and so on.

Judicial review

in the UK, a judicial review is a procedure by which a court can review an administrative action by a public body and (in England) secure a declaration, order, or award.

Legal aid

assistance provided by the state to persons who do not have sufficient financial means to defend themselves in court (or to bring judicial proceedings). Thus defined, legal aid is mainly concerned with legal representation in court. However, legal aid may also be concerned with legal advice: not everyone who encounters a legal problem will necessarily take the matter to court. Legal aid and legal advice are often a crucial element in guaranteeing economic access to justice and the right to fair remedy, in particular to women victims of domestic violence and women from disadvantaged groups, such as migrant women.

Means tested

a system where access to a service or cash transfer from the state is based on income or wealth. For example in the UK the amount households receive in social security benefits depends on their income and wealth. Means testing is nearly always applied at the household level. In other countries some healthcare services may be available free, or at reduced charge to people on a low income.

NGO

non-governmental organisations often also referred to as 'civil society organisations' and women's organisations, are non-profit, voluntary citizens' groups, principally independent from government, which are organised on a local, national or international level to address issues in support of the public good.

Occupational segregation

in relation to gender equality, occupational segregation (also sometimes called horizontal segregation) refers to the concentration of women and men in different occupations. This contrasts with vertical segregation which compares the ranking of women and men within the same occupations

Parliamentary select committees

in the UK, House of Commons Select Committees work in both parliamentary bodies. They are largely concerned with examining the work of government departments. For more information on the UK parliament, see <http://www.parliament.uk/about/how/>

Peer researcher

someone who carries out research within a group to which they themselves belong.

Policy

a course or principle of action adopted or proposed by an organization, often the government, or individual.

Pro bono

work carried out without charge to the client.

Productivity

productivity is an economic measure of output per unit of labour, measured by worker, or by hour.

Progressive

favoring or advocating progress, change, improvement, or reform, as opposed to wishing to maintain things as they are, especially in political matters.

Progressive taxation

taxation systems where richer people pay a higher proportion of their income in taxes than poorer people.

Public Sector Equality Duty

in the UK, The Public Sector Equality Duty (PSED) requires public bodies to have due regard to the need to eliminate discrimination, advance equality of opportunity and foster good relations between different people when carrying out their activities.

Public services

services which are provided by local or national government such as healthcare or transport in order to benefit the community.

Quantitative research

uses numerical data to identify large-scale trends and employs statistical analysis to try to understand relationships between variables.

Qualitative research

collects and works with non-numerical data (through, for example, interviews or focus groups). Qualitative researchers investigate meanings, interpretations, symbols, and the processes and relations of social life.

Real terms (in real terms)

“real terms” means that a value has been adjusted to take inflation into account.

Regressive tax

taking a proportionally greater amount from those on lower incomes.

Sex

sex refers to the biological and physiological characteristics that define humans as female or male.

Shadow ministers

in the UK, the opposition counterpart of a government minister.

Social infrastructure

social infrastructure includes all the services that provide healthcare, education, long-term care and child-care. These services can be counted as infrastructure because they have benefits to the whole community and not just their direct recipients.

Social security

a system of cash transfers from the state to individuals or households to protect them in particular circumstances (for example during a period of unemployment, sickness, disability or after retirement). These may be based on contributions to a social insurance system paid for from general taxation and available to all citizens. Social security benefits may be means-tested or paid at a flat rate based on eligibility alone.

Tax allowances

tax allowances are amounts that can be set against a tax liability to reduce the amount that people or companies have to pay in direct or indirect taxes in certain circumstances.

Tax credits

in the UK tax credits are a form of means tested benefit. Recipients do not need to be paying tax to be entitled to tax credits in the UK. In some countries the term tax credits refers to an allowance that can be offset against a tax liability.

Unpaid work

work that produces goods and services but which carries no direct remuneration or other form of payment. It may include care work, household work or voluntary work. Women do more unpaid work than men in all countries.

Universal credit

a social security benefit in the United Kingdom introduced in 2013 to replace six means-tested benefits and tax credits: income based Jobseeker's Allowance, Housing Benefit, Working Tax Credit, Child Tax Credit, income based Employment and Support Allowance and Income Support.

VAT

a value-added tax (VAT) is a tax that is placed on a product whenever value is added at a stage of production. It is usually paid by consumers at the point of retail sale.

VAWG

Violence Against Women and Girls constitutes a violation of human rights and a form of discrimination against women. Violence against women means all acts of gender-based violence that result in, or are likely to result in, physical, sexual, psychological or economic harm or suffering to women, including threats of such acts, coercion, or arbitrary deprivation of liberty, whether occurring in public or in private life.

Zero rating for VAT

goods on which no value-added tax is charged and the seller can claim back any tax paid on inputs.

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