



COURSE DESCRIPTION

Higher Institute of Finance and Taxation

Sousse University

TUNISIA

February 2017

Gender Studies Curriculum: A Step For Democracy and Peace
in EU-Neighbouring Countries with Different Traditions (GeSt)

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Gender and Fiscal Policy

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Course code	Course title	Number of hours or number of credits	Study Form	Course valid from*	Course valid to*	Course type (Obligatory /Optional)	Semester
UE5	Gender and fiscal equity	21	Face-to-face	February	April	Optional	2

1. A brief description of the course

This course is designed to students of economics who studied in Master Research on Financial and Fiscal Economy. The main focus of the course is to study the manner in which taxes and taxes policy may impact gender equality. Some theories on gender equality will be addressed in this course such as the liberal feminist's theory, social science theories...etc.

2. Objectives of the course

The course aims are as follows:

- 1- To gain a solid understanding of the patterns and constraints of fiscal policy
- 2- To examine gender budget initiatives
- 3- To review and debate what we know and don't know about how fiscal policies can work to close gender gaps,
- 4- examine how gender can influences taxpayer's behavior,

3. Learning outcomes

After successful completion of the course, the students should be able to:

- become familiar with theoretical concepts in the area of gender economics, fiscal policy
- become familiar with the methodology of gender analysis in economic sciences and research gender analysis indicators
- acquire the skills to solve case studies in the field of Gender and fiscal policy
- acquire the skills to evaluate research papers in the field of Gender and fiscal policy
- Identify ideas for future research.

4. Teaching method

The pedagogical approach is active, based on relational methods and techniques of knowledge transmission. Each session will be animated by a Power-point presentation. To catch the attention of students we will use some visual materials such as: photo video.....

5. Distribution of workload for students (i.e. lectures, seminars, individual work in hours, and total hours)

Work load for studies:

Lectures: 30% Seminars: 30% Assignments: 40%
Total:100 %

Assessment

a. Methods of assessment :

Oral assessment rate: Participation, activities, presentation

b. Percentages allocated to each method of assessment

Oral assessment rate: Participation, activities, presentation 20%

First written assessment rate 40% (1hour),

Second written assessment rate 40% (1 hour)

6. Course schedule

Week 1 and 2: Gender in economic theory

Over the last few years, the question of gender inequality in the economy has attained a prominent place in public and policy debates. The focus has been on women's participation in the labor force and within senior positions in organizations. While some progress has been made, women remain underpaid, under-appreciated, under-utilized, and over-exploited.

In this part we will define some concept such as: gender, feminist economy, fiscal policy...and we will focus on the relation between gender inequity and feminist economy.

Your preparation for this class: You come to class with your written answer to these questions:

- Why is it important to study gender from economic perspectives?
- How are these different levels of economic analysis and gender articulated?
- How micro-economic and macroeconomic approaches are relevant to reduce gender inequity?

Required Readings

Maria Riley, O.P. "A Feminist Political Economic Framework", Center Of Concern Catalyst of Economic and Social Justice, March, 2008

https://www.coc.org/files/Riley%20-%20FPE_0.pdf

Week 3 and 4 Taxation and gender equality

In this session we will adequately address how gender-based differences in behavior affect tax equity considerations and outcomes. To evaluate gender equality in taxation, we present a conceptual framework based on the Convention for the Elimination of All Forms of Discrimination Against Women (CEDAW) and principles used in the economics literature on taxation.

Your preparation for this class: You come to class with your written answer to this question:

How gender-based differences in behavior affect tax equity considerations and outcomes.

Required Reading:

Grown C. and Valodia I.(2010) Taxation and gender equity: a comparative analyses of direct and indirect taxes in developing and developed countries Edited by Routledge

<https://www.questia.com/library/118496070/taxation-and-gender-equity-a-comparative-analysis>

Dario R. (2018) Gender equity in the Argentine tax system: an estimation of tax burdens by household type, CEPAL Review No.124

[https://repositorio.cepal.org/bitstream/handle/11362/43958/RVI124_Rossignolo.pdf?sequence=1&is](https://repositorio.cepal.org/bitstream/handle/11362/43958/RVI124_Rossignolo.pdf?sequence=1&isAllowed=y)

[Allowed=y](#)

Leigh A. (2018), “How the tax system can narrow (or widen) the gender gap” Australian Options Issue 89.

Week 5 Gender budgeting

Gender budgeting is an approach to budgeting that uses fiscal policy and administration to promote gender equality and girls’ and women’s development.

Your preparation for this class: You come to class with your written answer to these questions:

- 1) How does gender budgeting enter the budget process at different stages?
- 2) How can it improve budgeting?

Required Readings

Stotsky J. G. “Gender Budgeting: Fiscal Context and Current Outcomes” IMF Working Paper WP/16/149

<http://www.imf.org/external/pubs/ft/wp/2016/wp16149.pdf>

Chakraborty L., Nayyar V. and Jain K. (2019) “The Political Economy of Gender Budgeting: Empirical Evidence from India” NIPFP Working paper series, No. 256 1, March.

https://www.nipfp.org.in/media/medialibrary/2019/03/WP_2019_256.pdf

Week 6 and 7: Gender difference on tax evasion and fiscal policy

This lesson investigates whether women are more willing to be compliant than men focusing on tax evasion. We will give an overview of the existing literature and outline a theoretical approach. The interdisciplinary phenomenon of tax evasion makes it also interesting to focus on research findings in different social science areas.

Required Readings:

Torgler B., and Valev N.T “Gender and public attitudes toward corruption and tax evasion” Queensland University of Technology, School of Economics and Finance, Center for Research in Economics, Management and the Arts (CREMA), CESifo Munich Georgia State University

[file:///C:/Users/HP/Downloads/Gender_and_public_attitudes_toward_corruption_and .pdf](file:///C:/Users/HP/Downloads/Gender_and_public_attitudes_toward_corruption_and.pdf)

Minghui, Li and Liu, Xiaoxia and Tong, Jamie Yixing and Zhang, Feida, CFO Gender and Tax Aggressiveness: New Evidence from China (January 20, 2019). 2019 Financial Markets & Corporate Governance Conference. Available at

SSRN: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3319173

7. Recommended Readings:

- Braunstein, E. and Heintz, J., (2006), “Gender Bias and Central Bank Policy; Employment and Inflation Reduction.” Working Paper 06-1.
- Budlender, D., (2002), “Gender Budgets: What’s in it for NGO’s?” *Gender and Development*, Vol 10, No. 3, November.
- Cagatay, N., (2003), “Gender Budgets and Beyond: Feminist fiscal policy in the context of globalization”, *Gender and Development*, Vol. 11, No.1, May.
- Chakraborty L., Nayyar V. and Jain K., (2019), “The Political Economy of Gender Budgeting: Empirical Evidence from India” NIPFP Working paper series, No. 256 1, March.
https://www.nipfp.org.in/media/medialibrary/2019/03/WP_2019_256.pdf
- Floro, M., Cagatay, N., Willoughby, J. and Erturk, K., (2006), “Gender Issues and Concerns in Financing for Development”.
www.un.org/womenwatch/ianwge/collaboration/2006/am.
- Grown, C., (2006), “What Gender Equality Advocates Should Know about Taxation”, AWID Spotlight 7.
- Leigh A. (2018), “How the tax system can narrow (or widen) the gender gap” Australian Options Issue 89.
- Minghui, L. and Liu, X. and Tong, J. Y. and Zhang, F., (2019), “CFO Gender and Tax Aggressiveness: New Evidence from China”. *Financial Markets & Corporate Governance Conference*.
https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3319173
- Rossignolo D. (2018), Gender equity in the Argentine tax system: an estimation of tax burdens by household type, *CEPAL Review* No.124.
https://repositorio.cepal.org/bitstream/handle/11362/43958/RV124_Rossignolo.pdf?sequence=1&isAllowed=y
- Rowden, R. and Thapliyal, N., (2007), IMF Still Blocking Progress on HIV/AIDS, Health and Education. New Report Outrages Aid Advocates. *Policies and Priorities*, Volume 2, Issue 1.
- Seguino, S., (2007), “Financing Gender Equality: Macroeconomic Policies for Leveraging Resources”, paper prepared for the UN General Assembly Second Committee, Nov. 12., www.un.org/ga/second/62/sseguino.pdf
- Stotsky, J. G., (2007), “Budgeting with Women in Mind. Why Using the Budget to Empower Women Makes Good Economic Sense.” *Finance and Development*, Vol. 44, No. 2.
- Stotsky, J. G., (1996), “Gender Bias in Tax Systems”, IMF Working Paper.

- Stotsky, J. G., (1997), “How Tax Systems Treat Men and Women Differently”. Finance and Development, March.
- UNIFEM, (2006), “Gender Responsive Budgeting and Women’s Reproductive Rights: A Resource Pack”,. Available in English; French and Spanish
- UNIFEM, (2006), “Gender Responsible Budgeting: Concepts and Principles” A PowerPoint Presentation of the UNIFEM GRB Initiative.
- Williams, M., (2007) “Civil Society and the New Aid Modalities: Addressing the challenges for Gender Equality, Democracy and Participation”, 2007.
- Zuckerman, E., (2005). “An Introduction to Gender Budget Initiatives” Gender Action.