

THE GENDER INEQUALITY AND THE POSSIBLE FISCAL RESPONSE: A GENDER TAXATION AND ITS POSSIBLE IMPACT ON POVERTY AND FEMALE EMPOWERMENT

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Abstract

In 1999 Amartya Sen underlined the importance of the role of women in the social life. Their active role has positive effect on their wellness, but it goes far beyond with important repercussions at different levels. He observes that if the way in which family income is used disproportionately benefits certain family members (usually males) and not others, the extent of deprivation of neglected members cannot be adequately expressed on the basis of this income. This is a real problem because gender inequality becomes a very important factor of family income allocation with consequences regard to the female sex that go far beyond the lack or possession of a low income such as malnutrition, higher mortality, lack of medical care, etc.

The same author, while admitting that the problem concerns mainly specific territories such as Asia, North Africa, etc., points out that it recurs, in different shapes, in Europe, too. As an example of inequality between the sexes he cites the Italian case, country in which the percentage of female undeclared work is among the highest compared to the legal work reported in national statistics.

It is precisely in Italy where authoritative economists, looking at the positive Swedish experience, have proposed a focused use of fiscal leverage through mechanism like a selected Detaxation of Female Labour (DFL). It was formalized in a bill presented during the sixteenth legislature (AS n. 2102/2010), but it was never approved. After fifteen years this propose is of pressing relevance in a moment in which gender inequality receives special attention due to the effect of pandemic and war events, and taxation may be a possible remedy and not a factor that distorts economic choices.

Keywords: *Gender inequality – Women – Female Work – Gender based taxation*

1. The gender inequality after the pandemic of Covid – 19

Gender inequality is a sadly well-known phenomenon, studied for some time by jurists, economists, sociologists, etc. Amartya Sen already underlined the importance of the role of women in the social life in 1999 (Sen, 2000). Their active role – he observed - has positive effect on their wellness, but it goes far beyond with important repercussions at different levels and if the way in which family income is used disproportionately benefits certain family members (usually males) and not others, the extent of deprivation of neglected members cannot be adequately expressed on the basis of this income. This is a real problem because gender inequality becomes a very important factor of family income allocation with consequences regard to the female sex that go far beyond the lack or possession of a low income such as malnutrition, higher mortality, lack of medical care, etc.

Extraordinary events such as those linked to the recent pandemic or to the wars produce countless negative effects, among which there is the ability to amplify and exacerbate existing inequalities and gender inequalities. As regards the war event, history teaches us "that every war always intensifies gender inequality and slows down human rights", but the social implications of the COVID -19 pandemic have been in some ways a real surprise.

We recall that in the report of the Secretary of the United Nations on the impact of the COVID -19 pandemic on women (2020), on the one hand, it is underlined that 2020, representing the 25th anniversary of the Beijing Platform for Action

¹, would have been an important milestone for gender equality, on the other hand, it is sadly noted that precisely because of the COVID - 19 pandemic it has marked not only an unexpected setback, but even a significant step backwards on the objective of gender equality.

As it has been widely underlined, the impact of Covid - 19 for women has taken on a more critical dimension than for men and this from different profiles: health, safety, social protection, etc. In particular, as regards the economic aspect, women have had to endure the most serious negative consequences and this is due to the fact that they generally have lower earnings, lower savings and less solid working situations compared to those of male workers. It is therefore clear that "their ability to absorb economic shocks is lower than that of men"².

Also in the aforementioned report it is noted that during the COVID period the increased involvement of women in domestic duties meant that their work was affected more than that of men, as demonstrated by the fact that it was more affected by cuts and layoffs. Furthermore, in many countries, layoffs have been particularly high in the service sector (including retail, hospitality and tourism) which traditionally employs significantly more women than men. It has been described as a sort of *shecession* (from the words: she and recession), an innovative term used to indicate the recession that affects women much more than men. Unlike what occurred in the 2008 crisis, called *hecession* or *mancession*, considering that the loss of jobs was concentrated above all in the construction and manufacturing sectors where the use of male labor clearly prevails (Di Cesare, 2023).

The global numerical data that the report presents are disheartening. Limiting ourselves to the most interesting one for this work, it is reported that women spend a triple time on unpaid care services and housework compared to men; only 63% of women between the ages of 25 and 54 work, while men in the same age range work are as high as 94%. Finally, it should be noted that the pay gap between men and women is around 16%, with women being paid up to 35% less than men.

Moving on to the examination of the national context, namely the Italian one, the results do not differ much. Italy has the most marked gender gap in the European Union in the labor market (19.1% compared to 11.2% of the European average); in the second quarter of 2020 the percentage of employed women was 52.1%, compared to 72% of men (ISTAT, 2021). The Covid-19 pandemic has further affected this situation: in December 2020, out of 101,000 jobs lost due to the economic crisis triggered by the pandemic, 99,000 units were women and only 2,000 men. More generally in 2020, out of four workers who lost their jobs, three were women: 312,000 units versus 132,000 units. At the end of 2021, the male employment rate was significantly higher than the female one: 67.5 percent compared to 50.5 percent (GRION, 2021; DEL BOCA, 2022).

Once again data show that the gap is not attributable to a lower level of education among women: in our country 64.4% of women have a diploma compared to 59.8% of men; 22.6% have obtained a

¹ This is the final document approved by the Beijing Conference held on 4-15 September 1995 which still today represents the most relevant text in terms of women's rights. The Beijing Conference was the fourth in a series of world conferences on the situation of women around the globe organized by the United Nations (after Mexico City, 1975, Copenhagen 1980, Nairobi 1985). On this point see BUNCH C. (2001) Beijing + 5. In C. Meillon and C. Bunch (Ed.), *Situation point: women's human rights, in Holding on the Promise – Women's Rights and the Beijings +5 Review*, New Jersey, The State University. For its part, Europe, in the extraordinary council held in Lisbon on 23 and 24 March 2000, in the final document invited the Commission and the Council to examine, among others, the following key point: "fostering all aspects of equal opportunities, including reducing occupational segregation, and making it easier to reconcile professional life with family life, in particular by carrying out a new comparative analysis on improving childcare services" (29). The Council, for its part, underlined that among the general objectives of the measures regarding jobs there should also be that "of increasing the number of women employed from the current average of 51% to an average above 60% by 2010".

² Similar considerations were made by the European Parliament in the Resolution 21th January 2021, Gender perspective in the COVID - 19 crisis and in the period following the crisis, in OJ, 10.11.2021, C456/191.

university degree, compared to 16.8% of men; finally, within research doctorates, 54% of doctors are women. The problem is therefore different and is probably linked precisely to the data that emerged in the United Nations report and which sees women involved in family workloads three times more than men.

It is probably the difficulty of reconciling these tasks with those, so to speak, more specifically work-related tasks that leads women to make choices that too often see their work aspirations sacrificed. A confirmation can be found once again in the numerical data: the employment rate of women between 25 and 49 years is 81% if they live alone; 70.8% if they live as a couple without children and only 56.4% if they are mothers. The 11% of working women stop working when their first child is born; they become 17% at the birth of the second child and 19% at the third and subsequent children. In any case, even those women who most courageously chose not to leave their jobs, however, had to remodel it in consideration of the changed family needs: the data reveals 38.8% of employed mothers, compared to 11.9% of men; furthermore, part-time women are now a third of those employed: 32.8% to be precise, compared to 8.7% of men (ISTAT, 2021).

In conclusion, domestic needs strongly direct the choices of the female workforce as demonstrated by the highest percentage of women who took advantage of the possibilities offered by agile working (so-called smart working) during the pandemic: in the second quarter of 2020 the share of employed people who appear to have worked from home at least one day a week reached 19.3% (from 4.6% in the second quarter of 2019), rising to 23.6% among women (DEL BOCA et al. 2021)³.

Finally, it must be added that very often it is the tax and welfare system itself that induces workers to give up work outside the home in favor of home work. For new mothers, for example, once the mandatory period of absence has ended there is the possibility of opting for optional parental leave with a 30% reduction on salary. Although the mother or father can use it indifferently, it is more likely that the mothers require it: considering that their salary is lower than that of the other spouse, the loss of income will be less. Furthermore, even if the women's salary is usually lower than that of their husband/partner, it often causes them to exceed the ISEE threshold necessary to access a series of benefits such as the discount on the nursery school fee, the rent of the council housing, universal child allowance, etc. Precisely with reference to the universal allowance for children it was observed: "if the mother's income is low, but high enough to exceed the ISEE threshold which gives the right to a higher allowance, then the allowance becomes an incentive not to work". The deduction for the dependent spouse has a similar mechanism: it is around 700,00 euros which one of the two spouses can benefit if the other is dependent; well, especially when children arrive and mothers have difficulty organizing their work, the deduction becomes a real incentive to stay at home and therefore a disincentive to working outside the home. Also in the field of domestic aids, the Italian system is lacking and pushes women to stay at home: currently families can deduct a maximum of 1,549.37

³Based on the results that also emerged from a survey conducted with CAWI (computer-assisted web interviewing) interviews, the authors show with clear evidence that the imbalance that characterized the man/woman relationship in family commitments even before Covid - 19 has been further accentuated with the pandemic: despite the greater time that men spent within the family unit due to the restrictions caused by the pandemic, the gap not only did not close, but was even accentuated because women dedicated themselves a lot more at work in the family than their partners, that, the authors conclude, can cause a potential worsening of the gender gap also in the labor market. The results of a survey published a few days before the 2021 G7 summit by the Women's Forum are extremely interesting, too: it clearly shows that women were the subjects most affected by the negative effects of the pandemic: WOMEN'S FORUM BAROMETER Edition 2021: for an inclusive recovery in the G7 countries. It precises that "The women who experienced the more difficult situation are Italian. Ineed, 85% of them report being afraid of the future compared to 73% of Italian men". The ISTAT BES 2021 Report shows that: "Between 2020 and 2021 the share of employed women working from home increased more than that of men (+1.5 and + 0.8 points respectively) and reached 17.3% (4.3 percentage points more than men). Interesting result if you consider that before the pandemic, working from home was on average more used by men". Given the above, the choice made in the Budget Act 2023 (Law 29 December 2022, n. 197, art. 1.co. n. 359) of an increase to 80% of the salary of a month of parental leave reserved for all employees both women and men is appreciable. The measure, which in the original formulation was reserved only for mothers, seeks to urge a reversal of the trend and also encourage fathers to use parental leave to take care of their children.

euros per year in social security contributions. Neighboring France, on the other hand, has a virtuous system that rewards those who hire housemaids with a tax credit that reduces the cost of the domestic worker for the employer by about half (QUERZÈ, 2023).

2. Gender Based Taxation: a possible solution

In such a context, which has seen male/female inequalities worsen, attention was paid to the opportunity of adopting tax policies that have a gender perspective, in the awareness that they can constitute both implicit and explicit gender discrimination. More than one document of international importance (such as the European Parliament Resolution of the 15TH January 2019 and the International Monetary Fund Report, titled, Gendered Taxes: The Interaction of Tax Policy with Gender Equality, 2022) offers an overview of the implications of tax policies on gender differences; in addition to underlining the opportunity to bring income taxation back to individual tax models which would be the only ones that would allow us to achieve the objective of a true tax equity for women, attention is drawn to the importance that the progressiveness of taxes on employment can produce on women's work and the choice of many of the Member States which have made the income-based taxation system dual by applying a higher marginal tax rate on the income of the secondary income earner is highlighted.

In this regard, the International Monetary Fund Report (2022) recalls that reduction in taxation of women's work was studied years ago by more than one author (ALESINA – ICHINO – KARABARBOUNIS, 2011; CREMER - ROEDER, 2019). As regards the national panorama, the so-called Selective Tax Relief for women's work (Gender Based Taxation), proposed since 2007 (ALESINA – ICHINO, 2007) as a social policy tool for a targeted use of tax leverage, was born, in its time, as a response to the need to promote female employment which has always seen our Country at the lowest levels in the European panorama. Stimulating the entry of women into the world of work, the promoters stated, would result in an increase in the birth rate, greater overall development and would see more dynamic and economically secure families, allowing, among other things, Italy to respect the obligations assumed towards European Union with the signing of the Lisbon agreements⁴.

The reduced taxation of the income produced by working women originates from the observation, proven by countless economic studies, that the supply of female labor, especially in the economically weaker groups, reacts differently from that of men in the case of changes in wages. Unlike men, who do not reduce their labor supply when wages decrease, "women work more willingly or work significantly more, if they are already employed, when their wages increase" (ALESINA et al. 2011)⁵. The conclusion, therefore, is that it is "possible to tax men a little more, without reducing their tax base and increasing the revenue they produce, in order to be able to tax women much less who would work more in this way". It was also underlined that the reduction in revenue resulting from such a measure would be rather limited as the

⁴ In the Lisbon European Council of 23th and 24th March 2000, Section More and better jobs for Europe: developing an active employment policy, we can read that: "The European Council considers that the overall aim of these measure should be, on the basis of available statistics, to raise the employment rate from an average of 61% today to as close as possible to 70% by 2010 and to increase the number of women in employment an average of 51% today to more than 60% by 2010. Recognising their starting points, situations, Member States should consider setting national targets for an increased employment rate. This, by enlarging the labour force, will reinforce the sustainability of social protection systems". (para. 30). The Lisbon Treaty reaffirmed the principle of equality between women and men: already stated in the articles. 2, 3 and 13 of the EC Treaty, has been included among the values (art. 2 TEU) and objectives (art. 3, par. 3, TEU) of the Union. The art. 10, as introduced by the Treaty of Lisbon into the TFEU, provides that the Union combats discrimination based on sex, race, or technical origin, religion or personal beliefs, disability, age or sexual orientation. In the context of workplace policies, equality between men and women is sanctioned in Articles 153 and 157 of the TFEU.

⁵ The authors stressed that the GBT largely meets the principle of optimal taxation of income codified by Ramsey in the 1920s; the author observed that goods with a higher elasticity should be taxed less; on the contrary, goods with a rigid offer must be taxed more.

reduction in the rate on female income would be compensated not only by the greater revenue on male income, but also by the increase in the female tax base which would have been produced over the years.

This proposal was formalized in a bill presented during the sixteenth legislature (AS n. 2102/2010, on the initiative of senators Morando and others), but it never saw the light nor found space in that delegation tax which, at the time of the dissolution of the Chambers, in July 2022, was still under discussion⁶, nor, much less, in the one that was recently approved⁷. The Morando bill consisted of 5 articles; the art. 2 provided for the introduction of reduced IRPEF rates for work income of any nature and amount produced by women in their first job; the benefit would have been temporally limited, remaining operational for five years starting from the date of entry into force of the measure and for the five tax periods following the start of the working activity (with an extension also in favor of those women who had resumed work after at least three years of inactivity). A further facilitative measure was foreseen by art. 3 for those workers residing in territorial areas or in sectors that are particularly disadvantaged in terms of the limited participation of the female component: the introduction of a further flat-rate deduction on personal income was planned: according to a well-known mechanism, it decreased with the increase of the income⁸ and, in the case of insufficiency, translated into a cash payment according to Friedman's negative tax scheme (FRIEDMAN, 1962)⁹.

The fiscal delegation proposal examined during the previous legislature also had among its objectives that of stimulating women to entry into the world of work, but a different choice was made: art. 2, entitled "Revision of the personal income tax system", in paragraph 1, letter b), provided that the revision of the personal income tax system: "must also guarantee compliance with the principle of progressivity of the IRPEF, the gradual reduction of the effective average rates deriving from the application of the IRPEF, specifically to encourage the job offer and participation in the labor market by young people and second income earners". The revision of the IRPEF tax system should have had the objective of encouraging the work of subjects belonging, more generally, to weak categories, such as young people and women themselves; however, rather than making an express reference to women, the proposed regulatory text contained only a generic reference to favorable interventions for the "second income earner", thus demonstrating a preference for that system of preferential taxation of the second income earner (the so-called TASP) already supported in the past by the Democratic Party¹⁰.

Reiterating that the promotion of female work translates into a demographic increase (the more women work, the more children they have, Enrico Letta underlined during the electoral campaign), the Left Democratic party (PD) had presented their own bill in May 2021, entitled: " Delegation to the Government for the introduction of tax benefits for second income earners in low-income families and in favor of female workers who return to work after maternity leave". The provision consisted of 6 articles and proposed: 1) to allocate the old deduction for the dependent spouse in favor of the second income earner in the family (for families with ISEE of 30,000 euros) for the first 3 years of work activity provided that the income of

⁶ The reference is to the bill submitted on 29th October 2021 (AC 3343) and passed to the Senate on 22th June 2022 (AS 2651) during the XVIII legislature. With PNRR (National Plan of Recovery and Resilience), the Italian Government was committed to achieving by 2026 the increase of 5 points in the ranking of EIGE Gender Equality Index where in 2020 Italy was placed in fourteen place among European State members – 27. In July 2021 the Department of Equal Opportunities has prepared a strategic document: National Strategy for equal opportunities 2021/2026.

⁷ The reference is to the enabling act n. 111, 9th August 2023, intitled Delegation to the Government for Tax reform, approved during the XIX legislature, in which the express references, however, have disappeared.

⁸ It is the well known mechanism that decreases the amount of the deduction to the increase of the income with the aim of strengthen the progressivity of the tax.

⁹ For the author an effective mechanism to fight the poverty instead of subsidies.

¹⁰ The so called TASP, proposed in June 2021 by the Secretary of the Democratic Party in this year, Hon. Enrico Letta, to promote female employment, should have supported the other instrument of the single allowance which was supposed to have the aim of stimulating the birth rate and providing help to families. Instead, some authors (BOERI, T, and DEL BOCA, D., 2007) have advocated the introduction of a tax credit along the lines of the Working Family Tax Credit (WFTC) and the Child Tax Credit (CTC) introduced in the United Kingdom since 2003.

the second recipient does not exceed 40,000 euros, transforming the deductions for family dependents into tax credits in order to grant the benefit even in the case of insufficient income; 2) to recognize a tax credit, corresponding to 30% of parental leave, to workers who return to work after the period of compulsory maternity leave; 3) to incentivize families who are entitled to citizenship income by providing for the possibility of continuing to benefit it, to the extent of 50%, by the second income earner who returns to work. Considering that in Italy the second income earner is almost entirely made up of women (in the explanatory report it was estimated that they were women in 95% of cases), the measure essentially translated into a stimulus to the female components so that they did not abandon the job or not look for it at all. Beyond the formulas used (the law referred to facilitative measures for second income earners), the regulatory instrument, in fact, had working women as its objective. As emerges from the debate that accompanied both the PD's proposal and that contained in the 2021 tax delegation, the more neutral formulation of the "second income earner" seems to have had as its primary aim precisely that of overcoming the doubts of constitutional legitimacy that the introduction of a Gender Tax had been raised by several parties (PACE, 2024).

The proposal for a Gender Tax had received much criticism and doubts. It was objected that the low level of female employment was more a problem of supply than of demand (SARACENO, 2011; SARACENO, 2013). To this exception, the promoters of the Gender Tax themselves responded that the tax shifting mechanism means that a reduction in the levy on supply translates, at least in part, into a reduction in labor costs which would therefore stimulate demand. The entrepreneurial sector itself offers a clear demonstration of this: if female work was taxed less, women would be more stimulated to start new businesses. In addition to this, it was noted that the problem of excessive taxation of labor is unanimously considered one of the main causes that hinder the growth of our country, so much so that already at the time of the Prodi Government the recipe for reducing the tax wedge was proposed; well, if this is true, the conclusion is that "since it is difficult for men to work more, the beneficial effects of the reduction can only be achieved by women".

Furthermore, against the introduction of a Gender Tax it was objected that the low supply of female labor depended on the lack of (public) care services (SARACENO, 2011). The reply was that a look at Europe and beyond shows exactly the opposite: in the USA and Great Britain, for example, these services are lacking more than in Italy and yet female employment rates are higher than here. The reason, as is clarified, is that care tasks are distributed in a more balanced way between the members of the couple and families have greater resources to be able to purchase these services directly from the market. Considering that gender taxation increases the economic resources of families, this also gives rise to the possibility of asking for more services from the market. Finally, the statement that the virtuous model of Northern European countries, which have always been characterized by large and abundant public healthcare services is not necessarily an example to follow, deserves some attention. A system of this kind, it is noted, risks determining occupational segregation by gender: "The reason is that in a world in which women mainly have to take care of their children, nurseries allow them to work, but only in jobs compatible with dropping off and picking up children at specific times and being with them when they are sick. Anyone who has children knows that nurseries only partially solve the difficulties of reconciling parenting with work. In any case, thinking of public care services as a solution for female employment means taking for granted that it should be women, and not men, who take care of children, the elderly and the home" (ALESINA – ICHINO, 2011).

The truth, it continues, is that the imbalance of family tasks between men and women is still very accentuated and it is on this imbalance that gender tax acts: even if the evolutionary process is moving towards a more balanced redistribution, it is doing too slowly; gender tax contributes to this effect by accelerating the evolutionary process because it increases the bargaining power of women within the couple.

However, it is admitted that more careful reflection is necessary on the situations of single males (BOERI – DEL BOCA, 2007) ¹¹ and single-income families in which only the man works: if in these families the tax incentive was not sufficient to induce the women to work, the family income, indeed, would risk a reduction (ALESINA – ICHINO 2011).

3. European policies -Brief remarks

Moreover, it has to remember that at the European level *gender mainstreaming policies* - i.e. policies aimed at the progressive and ever greater involvement of women in decision-making processes in all fields- are of particular importance and that European institutions have underlined on several occasions that "with the aim of ensuring effective and complete equality between men and women in working life, the principle of equal treatment does not preclude a Member State from maintaining or adopting measures providing for specific advantages aimed at facilitating the pursuit of an activity professional career by the underrepresented sex or to avoid or compensate for disadvantages in professional careers", according to the provision of the art. 157 fourth paragraph of the TFEU (and before that by art. 23 of the Charter of Fundamental Rights of the European Union) (MARINELLO, 2022).

The attention that the EU places on tax leverage as an important tool for promoting gender equality is demonstrated in a plurality of soft law acts: among others, the resolution of 15 January 2019, entitled *Gender equality and tax policies in the European Union* (G.U.C.E., C411/38, 27th November 2020), with which the European Parliament underlines that the design of tax policies is one of the essential aspects of the Europe 2020 strategies, that the high rate of progressive taxation in the Member States is one of the main disincentives to female work and invites the Commission "to support gender equality in all tax policies and to issue specific guidelines and recommendations to Member States in order to eliminate gender discrimination in tax matters and ensure that no new taxes, new spending laws, new programs or new practices will be introduced that exacerbate the gender gap in market income or after-tax income" and "to promote best practices in tax policies that take into account gender impacts and promote gender equality gender, in particular in terms of taxation of family income and VAT"; in very similar terms the Council of Europe, again in 2019, addressed the Commission inviting it "to explicitly include gender equality as a political priority in its current mandate" and to adopt "concrete measures to integrate a gender perspective into economic policies of the EU" and calling on Member States to "address the impact of tax and benefit systems and related entitlements on the incomes of women and men" ¹². Requests that are sublimated in Directive (EU) 2023/970 ¹³ in which the European Parliament and the Council identify the measures aimed at strengthening the application of the principle of equal pay between men and women for the same work or for work of equal value through pay transparency and related enforcement mechanisms. Furthermore, the preference that the European Union institutions reserve for individual taxation systems confirms the validity of the choice of preferential taxation mechanisms reserved for the weakest subjects, such as women.

Conclusions

In this context, the selective tax relief of female work returns to being a measure of interest that probably deserves more than a reflection also in order to achieve the objective established by the National Plan of Recovery and Resilience (PNRR) on gender equality.

¹¹ The risk is that single males would be pushed into undeclared work due to tax rates that would hover around 70% if the proposal of a Gender Tax were followed up.

¹² The reference is to the note 29th May 2019, 9804/2019, Closing the Gender Pay Gap: Key Policies and Measures - Draft Council Conclusions, and the note 22th November 2019, 12254/2019, Gender-Equal Economies in the EU: The Way Forward - draft Council Conclusions.

¹³ In G.U.C.E. 17th May 2023, L132/21.

The National Plan of Recovery and Resilience is in fact the occasion to realize not only a full ecological and digital transition, but to recover those delays which still penalize Italy. In particular to be in line with the objectives of the European Pillar, Italy has to promote equal opportunities with special attention to the labor market: the Italian Equal Opportunities Department is promoting a national system of certification that has the objective to support companies in the reduction gender gaps in all critic areas for the women professional development.

Well, the fiscal system can be used to help the mobilization of women's energies. As Sen observed and it is confirmed by international studies, to guarantee the economic recovery of a country equal gender opportunity must be promoted, especially in the work environment.

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