



ACADEMY OF  
THE SOCIAL SCIENCES  
IN AUSTRALIA

## Workshop, 4-5 November 2015

# Gender Equality in Australia's Tax and Transfer System

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*Academy of Social Sciences of Australia; the Gender Institute and Tax and Transfer Policy Institute, Australian National University; and Curtin University Business School Women in Economic and Social Research Cluster.*

### Workshop Themes and Summary

This Workshop brings together researchers from economics, law, social policy and political science with the aim of investigating gender equality in the Australian tax and transfer (social security) system. Workshop participants will explore how taxes and transfers affect gender equality of wellbeing, benefits and burdens and how gender norms affect the design of our tax and transfer system. Outcomes will include recommendations to achieve gender equality for policy makers engaged in tax and social security reform in the short and longer term, including in policy notes to contribute to public debate. The papers in the Workshop will be published in 2016.

The Workshop will examine four themes addressing the gendered dynamics of tax and transfer policy: The objective in considering each theme is to investigate current data, legal and policy settings, distributional impact and responses and to recommend a policy and process approach.

- (1) **The fiscal sustainability of government.** We consider history and current levels of taxes and welfare; expenditure cutting or austerity approaches to fiscal discipline, public investment and social security. Current reform processes take place in an era of fiscal constraint and global tax competition, changing demographics and slowing productivity growth. These all pose challenges to funding government which inevitably have gendered consequences.
- (2) **Work, care and capabilities of women over the lifecycle.** A key element of any discussion of the tax and transfer system is the gendered distribution of work and care. Australia's personal tax and transfer system is a fundamental part of Australia's social and economic infrastructure for equity and support of capabilities of individuals. However as Nussbaum argues, women's capabilities require us to address the central issue of care. Australia's tax and transfer policy remains incoherent in this regard, although it is generally accepted that an economic policy goal is to increase women's workforce participation. Where do women sit in the income distribution? What are the efficiency and equity implications for family configurations in terms of childcare, parental leave, other care responsibilities, family benefits, work and capabilities such as education?
- (3) **Saving, assets and retirement provision.** While the gendered income distribution is well known, there is less understanding concerning the gendered implications of how we tax savings and wealth and of income and asset testing in the transfer system. Women have fewer assets than men, especially superannuation and women's wealth remains limited because female working life is interrupted by care responsibilities. Women's limited asset portfolios imply that women derive fewer and smaller capital gains and benefit less from tax concessions.
- (4) **Politics and process of gender impact analysis.** What is the future of gender budgeting and impact analysis? This theme will examine how gender is being considered in current White Paper and other reform processes for tax and welfare reform, and will examine the broader questions of how to select benchmarks for assessing gender inequality in relation to income, savings, wealth and consumption, including treatment of women as individuals or within households, which is a challenge in analysis of the data. The goal is to identify where are the gaps and what is required for a full gender equality analysis in Australia's tax and transfer system.



Australian  
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## DAY 1: Wednesday 4 November 2015

### Seminar Room, European Studies Institute, Liversidge Street, ANU

<b>Session 1 Gender Equality in the Fiscal State (Theme 1)</b>		
<b>9am – 11am</b>	<i>Chair:</i> Miranda Stewart	
<b>9.05am</b>	<b>Opening remarks</b>	Ms Marie Coleman AO, PSM, National Foundation for Australian Women
<b>9.15am</b>	Introduction and goals of the Workshop	Professor Miranda Stewart, TTPI
<b>9.30am</b>	Historical perspectives on gender and budgets	Professor Marian Sawer, ANU School of Politics
<b>9.50am</b>	International developments and approaches in gender responsive budgeting	Professor Rhonda Sharp, University of South Australia
<b>10.10am</b>	Gender equity in the tax system for fiscal sustainability	Professor Patricia Apps, University of Sydney
<b>10.30am</b>	Discussion	
<b>11-11.30am</b>	<b>Morning tea</b>	
<b>Session 2: Work, care and capabilities over the lifecourse (Theme 2)</b>		
<b>11.30-1pm</b>	<i>Chair:</i> Miranda Stewart	
<b>11.30am</b>	Taxes, transfers, family policies and paid work over the female life cycle	Professor Guyonne Kalb, Melbourne Institute
<b>11.50am</b>	Top incomes and the gender divide	Dr Sarah Voitchevsky, Melbourne Institute
<b>12.10pm</b>	Sole parents: participation and equality	Professor Peter Whiteford, ANU
<b>12.30pm</b>	Sole parents: what does the future hold?	Mr Ben Phillips, NATSEM, University of Canberra
<b>12.50</b>	Discussion	
<b>1.15-2.15pm</b>	<b>Lunch</b>	
<b>Session 3: Work, care and capabilities continued (Theme 2)</b>		
<b>2.15-3.45pm</b>	<i>Chair:</i> Mathias Sinning	
<b>2.15pm</b>	Trading off market and quality childcare time: differences between mothers and fathers in Australia	Associate Professor Maria Racionero and Dr Huong Dinh, RSE, ANU
<b>2.35pm</b>	Paying for reproductive work and care in Australia's 'wage earner welfare state'	Dr Julie Smith, ARC Future Fellow, ANU
<b>2.55pm</b>	Childcare and work incentives	Dr Jenny Gordon, Productivity Commission
<b>3.15-3.45pm</b>	Discussion	

**[BREAK UNTIL PUBLIC LECTURE]**

## **PUBLIC LECTURE**

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**Wednesday 4 November, 5.15pm – 6.30pm, Weston Theatre, Level 1, Crawford School, JG Crawford Building, ANU**

**Professor Kathleen Lahey, Canada**

### **Tax and transfer policies and sex equality: what Australia, Canada and the UK should learn from experience**

Governments in Australia, the UK, and Canada have been introducing tax/transfer policies in the last two decades that institutionalize austerity in annual budgets at the same time that economic development planning becomes increasingly challenging and as women's roles and responsibilities have continued to change. In this public lecture, Professor Kathleen Lahey uses gender budget analysis to identify key issues and barriers to women's economic equality created by competing tax/transfer policy approaches, growing global and domestic income inequalities, and economic volatilities, and outlines policy alternatives capable of producing better outcomes for women over their life courses.

**Workshop Dinner: 7pm: Scarth Room, University House**



## DAY 2: Thursday 5 November 2015

Seminar Room, European Studies Institute, Liversidge Street, ANU

<b>Session 4: Work, care and capabilities over the lifecourse (Theme 2 cont.)</b>		
<b>9.15-10.30am</b>	<i>Chair:</i> Bruce Chapman	
<b>9.15am</b>	Paid Parental Leave and Income Contingent Financing	Dr Tim Higgins, ANU
<b>9.35am</b>	Higher education financing and gender differences in earnings over the life course	Dr Mathias Sinning, TTPI
<b>9.55am</b>	Discussion	
<b>10.30-11am</b>	<b>Morning tea</b>	
<b>Session 5: Gender, saving, assets and retirement (Theme 3)</b>		
<b>11-12.30pm</b>	<i>Chair:</i> Sue Regan	
<b>11am</b>	The Principles of Gender Impact Analysis and their Application to an Analysis of Australia's Retirement Incomes and Savings Policies	Professor Rhonda Sharp, University of South Australia
<b>11.20am</b>	An Australasian Comparison of the Gender Impacts of Retirement Savings Systems	Assoc Professor Helen Hodgson, Curtin
<b>11.40am</b>	Housing Assets and Retirement Incomes: A Tax-Transfer Evaluation of Gender Impacts	Assoc Professor Siobhan Austen, Curtin
<b>12pm</b>	Discussion	
<b>12.30-1.15pm</b>	<b>Lunch</b>	
<b>1.15-2.30pm Fiscal Reform and Policy with a Gender Perspective (Theme 4)</b>		
<i>Chair:</i> Miranda Stewart		
<b>Panel: Short Comments and Discussion</b>	<p><b>Where next for gender analysis in fiscal policy?</b> The Workshop will conclude with a Panel including government officials and researchers who will lead a discussion on how to better engage gender analysis, evaluation and research insights into policy processes with implications for women and Australian society as a whole.</p> <p>Prof Kathleen Lahey (Queen's Uni, Canada), Prof Meredith Edwards (University of Canberra), Mr Troy Sloan, Director of Social Policy, Prime Minister and Cabinet.</p>	
<b>2.30pm</b>	<b>Conference closes</b>	