

National Tax Association Spring Symposium 2021

*THE IMPORTANCE OF CONSIDERING LEGAL COHERENCE
WHEN STRIVING FOR GENDER EQUALITY*

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RELATIONSHIP BETWEEN TAXATION AND SOCIAL TRANSFERS

Swedish example:

- Minimum level of pensions awarded through territorial affiliation and not only taxpayment (safeguard for primarily women due to maternal leave, taking care of sick children etc. which results in income loss)
- Childcare support and housing support awarded through social transfers (shared equally between parents regardless of relationship status. Housing support to low-income earners and/or single parents)
- Childcare subsidies based upon income level of household with a relatively low ceiling (180\$/month)
- Paid parental leave and care of sick children

Further reading, see for instance:

Miranda Stewart, "Tax, Social Policy and Gender: rethinking equality and efficiency", ANU Press, 2018.

TAX MEASURES HAVING EFFECTS ON OTHER AREAS OF LAW

Swedish examples:

When awarding tax deductions for household services/residential improvements

= A significant increase in female home ownership due to transfer between spouses in order to utilize double deductions (individual taxation results in possibility for double deduction)

A bonus awarded as a tax rebate was implemented in order to incentivize equally shared parental leave

= Unsuccessful (circa 15 couples applied for the tax bonus first year in place)

Accused of being unfair to single parents as they could not enjoy it

Finally abolished in the end of 2017

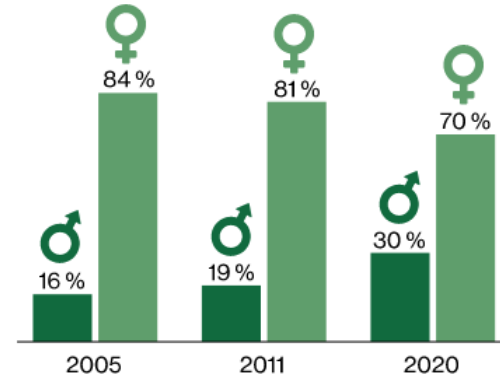
SHARING OF PAID PARENTAL LEAVE (SWEDISH CASE)

Sweden has employed paid parental leave for more than 45 years.

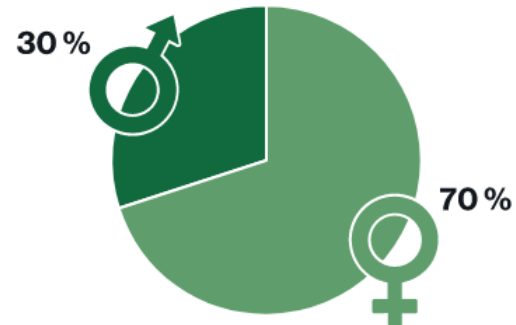
In 1995, Sweden introduced a reform that reserved one month of parental leave for the father. In 2002, it added an additional reserved month of paid paternity and as of 2016 are three months reserved.

Still large gap between men and women.

Andel föräldrapenningdagar för kvinnor & män



Snitt andel uttagna föräldrapenningdagar 2020



THANK YOU