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FISCAL POLICIES TO REDUCE GENDER GAP IN ITALY:
SUGGESTIONS FROM LEADING
INTERNATIONAL EXPERIENCES

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0. Synthesis

Gender equality is a critical yet crucial aspect of societal well-being. Meant as the equal access to resources, opportunities and participation in all spheres of life for each gender individual, it is an economic and social necessity. Indeed, far from being a mere moral imperative, gender equality is positively related to economic growth. A society that takes advantage of the full talents and skills of both men and women is demonstrably more productive and prosperous. Furthermore, gender equality fosters social cohesion, political stability, and overall societal well-being. Notwithstanding the considerable benefits related to an equal society, gender gaps persist. The World Economic Forum (2023) estimates that at the current rate of progress 189 years are required to reach gender parity globally. Europe, the geographical region where the highest gender parity score is recorded, is projected to attain equality in 67 years (*ibid*, page 6). Since the persistent differences between men and women carry significant economic and social costs, their reduction is desirable. To achieve this result and improve their gender equality indexes, countries can promote infinite policies, intervening throughout almost each aspect of their action set. This thesis delves into fiscal policies as one of the possible tools to reduce gender gaps. Its area of interest and objectives are going to be presented in the next section, followed by the methodology and modality used in the research. Finally, the results will be posted.

0.1 Area of interest and objectives

Fiscal policies represent a valuable tool to reduce gender gaps because of their crucial role in shaping a nation's economic and social landscape. Indeed, they encompass the decisions on spending and taxation, influencing resource allocation, economic growth, and ultimately, societal well-being. Fiscal policy refers to the spending programs and tax policies promoted to guide the economy according to its status by regional, national or international authorities. National revenue collection from taxes or tax cuts is not only used to stabilise the economy over the course of the business cycle, but also to advance in economical and social objectives. As theorised by Keynes in 1936, fiscal policies influence aggregate

demand and the level of economic activity. Hence, in recent times, they have been discussed to foster gender equality. Furthermore their application in countries where finest gender parity scores are recorded reinforces the theories and offers precious best practices.

Persistent gender gaps hinder the full potential of both genders globally, delaying economic prosperity and slackening growth rates. As mentioned above, gender disparities are variable yet present worldwide. Italy, an advanced country member of the Group of Seven (G7), thus of global importance for its political, economical, industrial and military role, ranks 79th and it is one of the lowest ranked countries in the European Union in gender equality terms (World Economic Forum, 2023). This combination of considerable economic power and scant gender equality is puzzling and attracts the literature. Analysing the Italian case is interesting from multiple perspectives. Its intermediate position within the world gender equality ranking makes Italy compelling to study, among the others, *a)* the causes of gender gaps, *b)* the relation between gender equality and economic growth, *c)* policy effects and *d)* best and worst practices. Part of the research focuses on the consequences of gender gaps and a few on how to reduce them. This thesis joins the latter investigating the potential of fiscal policy to bridge the gender gap in Italy. Hence, the objective of this research is to propose possible interventions to reduce the Italian gender gap, mainly through fiscal policies, thanks to international suggestions, and thus to contribute to the literature.

0.2 Methodology and modality of research

This thesis aims to identify and suggest effective fiscal tools that can empower women and promote greater gender equality. Its focus is therefore primarily qualitative, drawing on experiences and best practices from leading countries with successful policies promoting gender equality. However, on the other hand, quantitative indexes like the global gender gap index will be used to support the qualitative analysis and provide a broader picture of progress and remaining challenges. This methodology is followed throughout all the research, structured in four chapters.

The first chapter presents an overview on gender differences in Italy, focusing on the areas where relevant gaps are recorded and of crucial importance in fiscal policy terms. It delves into the differences between men and women within education, labour market and public and institutional representation. Particular attention is reserved to the job market because women's participation rates lag behind men's, with significant vertical and horizontal segregation and important consequences. Chapter two argues that well-designed fiscal policies can be powerful tools in promoting gender equality and presents international experiences. It first explores the importance of sex-disaggregated data in policy design and delves into the concept of gender budgeting, examining its implementation in Iceland and Austria. Then, this chapter will also analyse how tax policies, such as those implemented in Sweden and Canada, can incentivise gender equality. Additionally, it will explore policies promoting work-life balance, drawing on examples from the Nordic countries and France. The third chapter shifts the focus back to Italy's current situation. It examines existing policies related to gender equality, including those within the National recovery and resilience plan. After having considered the Italian stage of gender budgeting, taxation and work-life balance policies, the chapter proposes potential improvements to the existing policies and suggests implementations inspired by international best practices. A section is going to be dedicated to gender-based taxation, exploring its academic framework and the limitations imposed by the Italian constitution. The chapter also proposes possible solutions to overcome these boundaries and create a path towards implementing fairer tax structures that promote gender equality. Finally, chapter four concludes the thesis by summarising the key findings and recommendations. It emphasises the importance of evidence-based policymaking and ongoing assessment to ensure the effectiveness of fiscal tools in promoting gender equality in Italy.

0.3 Results

The first chapter examines the gender gap in Italy across various sectors. Evidence from the education section argues that, despite the constant higher

enrolment rates for female students, a relevant segregation persists, especially starting from high school. Women represent the majority of university graduates yet they are underrepresented in STEM fields, educational areas that record the lowest gender gaps once alumni enter the labour market. The section concludes with some consideration on financial education, finding that women outperform men in financial literacy but are less likely to have a strong financial knowledge base. Considerable attention is then posed upon the labour market, where stark gender gaps are recorded, with women facing challenges in entering and advancing in their careers. Indeed, *a)* the employment rate of women is lower than that of men; *b)* women take longer to find a job after graduation, especially in certain sectors; and *c)* female workers are more likely to be employed with non-permanent or part-time contracts. Furthermore, a *glass ceiling* is still present, making women face fewer opportunities for reaching higher-level positions. These features, and in particular female career fragmentation and segregation, contribute to the explanation of the persistent gender pay gap. These results are even more brazen once workers become parents: having children has a more significant negative impact on women's careers compared to men's. Finally, female entrepreneurship is on the rise but remains relevantly lower than the male one. As regards political and institutional representation, the chapter argues that the field is male-based, despite legal efforts to promote gender equality. In fact, women are under-represented in national and regional political institutions and the recent parliamentary election showed a decrease in female representation. Women hold fewer leadership positions in public institutions, including the ones where they are the majority of the workforce, as it is the case in the health services industry. The glass ceiling is present even among academia, where both horizontal and vertical segregation are exhibited. A final part of the chapter has been dedicated to other gaps, focusing on health, longevity, retirement, and pensions and highlighting the complex relationship between these aspects and the gender gaps. Women live longer but report lower health quality compared to men and this might be due to higher chronic disease rates and lower physical activity levels. Female fragmented careers and lower workforce participation lead to later retirement and lower pensions. However, their longer lifespans could partially offset this gap through more pension

payments. Throughout the entire chapter it has been highlighted that higher education helps bridge gender gaps.

The second chapter explores how different countries leverage fiscal tools to promote gender equality. It starts considering the importance of sex-disaggregated data since analysing the statistics by gender is crucial to identify and address disparities. Whether these data empower policy-makers to design targeted interventions, resource constraints and data overload represent important challenges. The first financial tool in favour of gender equality to be investigated is gender budgeting, as the instrument that integrates gender considerations into all phases of the budget cycle. Despite being a complex process involving finance, economics and social issues, it is widespread across OECD countries. Iceland, a leading country in gender equality, adopted gender budgeting in 2009, requiring all ministries to integrate gender perspectives through *ex-ante* and *ex-post* impact assessments and favouring stakeholders participation. Austria has one of the strongest legal and institutional frameworks for gender budgeting since its constitution requires all government levels to strive for gender equality in budget management, using a "need-based gender budgeting" system with various assessment tools. The following section deals with tax policies. It explores how income, capital and consumption taxes affect gender equality as tax policies are often considered gender-neutral yet they can have different impacts on men and women. To better address gender equality, labour income taxation should be designed as a progressive tax system with the individual as the unit of taxation. These features can help reduce gender inequality in earned income and influence labour market participation. Sweden's individual-level taxation system with progressive rates is presented as an example. As regards the taxation of capital income and wealth, gender gaps widen at higher income levels, with women underrepresented among top earners. Capital income and wealth taxes can exacerbate existing inequalities due to gender differences in asset ownership. Therefore, striking a balance between promoting gender equity and discouraging investment is crucial. An interesting example to do that is provided by the Canadian venture capital catalyst incentive. Consumption taxes, unlike income taxes, affect the amount of money spent rather than earned. With identical consumption patterns,

these taxes would not affect genders differently yet men and women have divergent consumption baskets. The measuring of the consequent gender biases is however challenging mainly because most of the data are at the household level. Tax rate reductions applied to gender-related goods and services are not ideal. In fact, *a)* they do not target the most in need and benefit better off people disproportionately, and *b)* they risk to advantage high-cost brands and imported products. Subsidies or free provision of certain goods can achieve better equity results. The cases of feminine hygiene products and tobacco are presented as exceptions, deserving variations in tax rates. Finally, the chapter concludes investigating work-life balance policies, analysing parental leave and childcare provisions from a gender perspective. This policy field aims to create a more equitable distribution of caregiving responsibilities, considering that fiscal instruments influence parents' decisions. Since parental leave policies have an effect on labour market participation, particularly for women, those encouraging fathers to take leave can promote gender equality. Therefore, the cases of Iceland and Norway are presented as key Nordic experiences. On the other hand, affordable and accessible childcare services are crucial for supporting women's labour market participation. Hence, the French childcare system is going to be detailed. Public funding, tax breaks for caring expenses, and employer-provided leave or services are some of the available ways to achieve gender equality. The chapter concludes by emphasising the potential of fiscal policy as a tool for creating a more equitable society.

Finally, the third chapter explores how Italy is addressing gender inequality, identifies possible rooms for improvement and proposes feasible suggestions. It starts analysing the National recovery and resilience plan, focusing on the gender mainstreaming approach reinforced by this document and detailing the National strategy for gender equality. As regards gender budgeting, Italy introduced it recently, in 2016, requiring public administrations to annually publish a report to monitor gender gaps and apply the gender perspectives in reclassifying public spending, evaluating policies and reviewing the legal interventions. In terms of tax policies, Italy has a progressive labour income tax system with multiple brackets applied at the individual level. However, since women declare lower incomes than men the redistributive effects of the progressive system are limited and deductions

and allowances might benefit men more than women. Capital income taxation targets gender equality mainly supporting female enterprises and gender-equal companies, through easier access to credit and financial plans or payroll tax cuts. The promotion of female employment is pursued via deductions and allowances from capital income taxation. Italy as well presents consumption baskets differentiated between men and women, on which the value added tax is imposed. However, goods deserving tax rate variation elsewhere do not receive particular treatments. Work-life balance policies present enticing rooms for improvement. Italy offers maternity leave, paternity leave, and parental leave. However, the length of the off work period is significantly longer for mothers and the low compensation rates, in a context where female workers earn on average less than male ones, discourage fathers from taking parental leave and hence mothers from re-entering the labour market. Childcare services are granted by law, yet availability is low for children under three years of age. Moreover, nursery fees are lofty and there is limited economic support for disadvantaged families. The chapter dedicates the following section assessing possible improvements for existing policies. In favour of gender mainstreaming it is necessary to strengthen the current efforts linked to gender budgeting practices, sex-disaggregated data and policy performance monitoring. The taxation world can be ameliorated exploring the Swedish basic social benefits based on multiple criteria and reserving attention to gender-equal highly innovative firms as in Canada. Reducing tax rates on health and caring related products is then desirable. Further improvements in gender equality terms may be achieved better analysing the impact of tax deductions and allowances on income levels. As regards work-life balance policies, lengthening paternity leave could foster female employment. Compensation rates should also be reconsidered and in this regard an interesting suggestion comes from the Norwegian dual parental leave system, offering flexible options. Addressing the few and costly childcare services for children under three is then paramount. Further suggestions, such as strengthening political leadership for gender equality initiatives and establishing a parliamentary oversight body for gender-related policies, are also posed. The chapter finally concludes considering the Alesina, Ichino, and Karabarbounis (2011) gender-based taxation. In this taxation model, men would handle higher tax

rates than women to compensate for the economic disadvantages women face, incentivising female labour participation and reducing the gender income gap. Gender-based taxation is economically well sustained in theory yet never implemented. The Italian Constitution prohibits discrimination based on gender in tax matters thus the proposal requires significant political will, social acceptance and probably some variations for implementation. Implicit incentives, like the reduction of the tax burden for secondary earners re-entering the labour market, or the temporary nature of gender-based taxation might support its enactment.

1. An Overview on Gender Gap in Italy

1.1 Introduction

In order to strategically identify fiscal policies able to reduce gender gap in Italy it is first necessary to highlight the current situation and the areas where intervention is most required. Mainly based on data, this chapter presents an overview on the gender gap in Italy. Education and labour market are intrinsically correlated in developed countries, therefore gender gaps in the second could not be explained without the ones in the first and for this reason they will be considered in that order in sections 1.2 and 1.3. Then, continuing the analysis on the glass ceiling, attention will be dedicated to political and institutional representation in section 1.4, since it represents an important metric to assess the cultural stage of a country. The topics of health, longevity and retirement will be detailed in 1.5 due to their relevance when explaining the Italian context. Finally, at the end of this statistical overview some concluding remarks will be posed.

1.2 Education

This section briefly describes the most relevant data about gender differences among education. Indeed, the proposed analysis represents a fundamental step to understand the gender gap within professions and society, as they will then be presented. Here, a first section will deal with compulsory education and the phenomena of school entering and leaving, followed by a second section on higher education. Finally, a short analysis of gender differences among financial education will be posed. Presented data is mainly extracted from the national database processed by Istat, the National Institute for Statistics.

1.2.1 Compulsory education: school entering and school leaving

Despite the general population decline, due to which school enrollment is significantly decreasing through the years (Colombo, 2010), boys and girls behave almost equally during the first two stages of education and some differences emerge only dealing with high school, final step of Italian compulsory schooling. Indeed,

the educational system is made up of three institutions: primary school, for 6-11 year old children; middle school, for the 11-14 range; and high school, with teenagers in their 14-19¹.

School entering is described as the first enrolment at a new institution, at whatever grade within the educational system. Both primary and middle school 2015-2021 data show a constant decrease in the number of children, with a total reduction of 232,313 units for primary schools and of 32,247 for middle schools. Despite the negative trend, no gender is particularly affected. Boys and girls face the population decrease at approximately the same rate. On the other hand, high school enrolment is positive: the same time period records 41,092 more teenagers, equally divided between male and female units. Numbers apart, high schools are particularly relevant in this thesis because they reflect gender preferences, since Italian students are asked to choose among different school categories. This is the first observation of male characters opting for STEM² majors significantly more than female ones. Considering the 5 year-long high schools, the senior high schools (in Italian, *licei*) attract about 60% of all the female students, but only the 19.5% choose the one providing a scientific education (*liceo scientifico*). The gender disproportion is even bigger among technical institutions (*istituti tecnici*): the full category is chosen by the 21% only of girls, percentage reduced to 6.8% when considering schools with a technologic path.

School leaving is the ultimate stage in the negative phenomenon of school natural wastage and it is statistically represented by the number of 18-24 men and women who achieved the middle school diploma only, reflecting their early exit from the school system. Despite important geographical differences among data, men represent the majority of the category nationwide. The total rate of 18-24 under-educated units was 13.1% in 2020, with boys being 15.6% and girls 10.4%.

¹ Age ranges are approximate because in Italy the school year lasts from September to June and due to the possibility to enrol children born in the first months one year earlier. Additionally, the duration of high school varies from 3 to 5 years, depending on the school category. Indeed, education is compulsory for 10 years, 8 at first grade schools, elementary school and middle school, and 2 at high school, generally reaching the age of 16. The majority of nowadays students follow a 5-year high school path and for this reason the reported age range is the common education duration.

² Acronym to describe the majors related to Science, Technology, Engineering and Mathematics.

Compared to other European countries, these values show a delay in EU target achievements, according to which the total rate should be of maximum 9% by 2030. On the other hand, it is necessary to stress North-South differences since the first geographical area is already right on that target, while the second is still considerably far (Openpolis, 2023).

1.2.2 Higher education: enrollment and performance rates

Once obtained their high school diploma, students can choose between entering the labour market, investing in higher education or pursuing both professional and academic careers. Data on 2022 high school diploma holders shows that 69.6% of them enrol at institutions of higher education, 20.3% of them as part-time students, while the 18.8% directly enter the job market. The Italian higher educational system is divided into three types of recognised institutions, however, since universities welcome the large majority of the students who decide to invest in further education, this section will deal with that kind of institution only.

Among university students, the gender gap stood out according to the major, more than according to performances. Grouping into four main specialisations, two show a balance between male and female enrollments, while the other two are disproportionate. This is true even despite the overall majority of female students, a trend confirmed throughout the years: 57% of 2022 graduates were women. In the health, medical and pharmacological field, as well as in the economical, juridical and social one, male and female enrolments are comparable. On the other hand, STEM disciplines are mainly men-populated since women represent 36.8% only, while the artistic and educational fields are women-based, with a percentage of nearly 89%. Interestingly despite what Invalsi results³ show, *id est* boys performing better within the Sciences, Math particularly, and girls within the Arts, in the third-education context there is no relevant gender difference in both GPA and needed time to graduate. Finally, it is necessary to highlight that the presented gender-based data persists nationwide, with no significant regional difference.

³ *Invalsi* is the national institute for the evaluation of the educational and training system (in Italian “*Istituto nazionale per la valutazione del sistema educativo di istruzione e formazione*”) that yearly analyses students skills through a set of tests within the compulsory educational system.

Such a gender gap among majors selection attracts literature. The disproportion of students could be explained by Levanon and Grusky (2016) gender essentialism: the belief that men's and women's capabilities and interests are profoundly different. However, this conviction is only one of the factors involved and gender preferences related to the value men and women assign to career *versus* family has been proven to equally matter (Brunetti *et al*, 2024; Ceci and Williams, 2010).

1.2.3 Financial education: short analysis on basic knowledge

A final section within the education analysis is dedicated to financial knowledge because of its relevance for personal independence. Indeed, financial education extends from earnings management, with simple planning and budgeting skills, to more complex investment considerations, including social security savings and foreign markets. Therefore, it is part of the set of knowledge an adult should endow with to control their own fortune and future.

The theme received attention only recently, hence literature is limited. However, the OECD engaged national institutions to build a comparative dataset and the Italian Central Bank further expressed interest in the topic. In multiple studies financial education has been divided into *a*) financial knowledge, meant as the understanding of basic financial concepts; *b*) financial behaviour, a measure to assess the ability to properly manage resources; and *c*) financial attitude, as the set of preferences, beliefs and skills that affects personal well-being (Bongini *et al*, 2015). Overall, Italy is ranked among the last countries in terms of financial education, with only 37% of the population sufficiently-understanding basic financial concepts –to make a comparison, the European Union average score is 52%. Isolating gender, men performed better in financial knowledge, while women in financial attitude. Data about financial behaviour shows no remarkable differences, with a little advantage for male individuals (Banca d'Italia, 2018). Notwithstanding the overall balanced surface, financial literacy is particularly low among women and even the highly educated ones score worse than their male peers (*ibid*; Milioli *et al.*, 2011).

1.3 Labour Market

Treasureing some key gender aspects of the previous paragraph, the labour market is going to be investigated for its crucial relevance in shaping individual and societal life. Among this section gender considerations will be posed on both entrance and permanence onto the job market, reserving a particular attention to growth perspectives. In this sense an *ad hoc* paragraph will be dedicated to the business glass ceiling, before moving on to the gender pay gap, topic that well serves as index for the overall situation. The analysis deals as well with entrepreneurship and concludes with some considerations upon parenthood.

This section is particularly relevant for the next chapters since it highlights some of the main Italian gender gaps. Interestingly, these breaches affect the pillar of the Italian Republic, indeed described as “founded on labour” at article 1 of the most important national law, the Constitution. Job market therefore offers an ideal room for improvements, as it will be further sustained.

1.3.1 Entering the market: timing, sectors and contracts

The shock caused by Covid-19 pandemic confirmed once again higher education advantages within the labour market. However, if women are generally more educated than men, this does not immediately translate into more professional opportunities. Indeed, the employment rate in the age range 20-64 is 56.5% for women, and 76% for men. According to Almalaurea (2023), *ceteris paribus*, men have 11.7% more probability of being employed. This section tries to break down the reported data focusing on graduated individuals and investigating timing, sectors and contract options.

One of the first parameters to be considered while analysing job market entrance is the invested time to get –and accept– an offer. To properly understand data, timing considerations are built upon who graduated in the previous year, at a period in which they were not working, and do not further continue their studies. Considering this sample, no relevant gender differences are recorded among bachelor degree graduates. However, male holders of a second cycle degree find a job in approximately 7 months, while their female peers take 9. The period of time required for entering the market diverges between sectors. Unfortunately, only one,

information and technology, does not record gender differences; on the other hand, along industrial and informational engineering the disproportion is at its peak. The area of specialisation is not the only influencing factor, since data assigns a role also to family background and expectations upon graduation. Notwithstanding the multiple points, the female probability of entering the market is constantly lower than the male one (Almalaurea, 2022).

Other interesting parameters in this thesis analysis are the type of contracts and sectors recent graduates are employed with and at. Since these two aspects are intrinsically related and they present analogous gender considerations, they will be concurrently presented. Public, private and non profit sectors have been taken into account without expanding on singular industries. On the other hand, this paragraph considers open-ended and non-standard contracts. Firstly, it is interesting to observe that the public and non-profit sectors are female-dominated, while men are more numerous within private industries. The private sector is also the biggest, with more than 70% of the employed, followed by the public, with almost 20%, and a residual 10% for the non-profit. These numbers partly explain why male employment rate is higher than the female one, since women's advantage is nearly 7% in the public sector and 3% among non-profit entities, while the male prevalence in the private –bigger– sector is nearly above 11% (Almalaurea, 2022). On the contract side, women are disadvantaged as well. Men are employed with permanent contact 6 to 7% more frequently than women, both one and five years after graduation. Contrariwise, non-standard contracts like fixed-term and part-time ones are 10% more common among women at one year from graduation, percentage reduced to 5% after four years. These contract trends are valid along all the sectors taken into account.

1.3.2 Professional growth perspectives

Taking back the last paragraph, for men the probability of being employed with a permanent contract five years after graduation while they had a non-standard contract one year after graduation is 65.5%; for women it is 55.1%. This data offers a contractual view on professional growth perspectives, since the latter are generally related to stability. This section goes further and deals with the topic

highlighting gender differences, introducing the concepts of vertical segregation through income inequalities.

Article 2095 of the Italian civil code recognises four employee categories, hierarchically top-down ordered as it follows. Managers (in Italian, *dirigenti*) represent the top of the organisational chart and are in charge of organising and controlling the business from multiple perspectives, like budgeting and human resources. Middle managers (known as *quadri* in Italian) enjoy considerable autonomy powers and connect managers with employees (divided into *impiegati* and *operai* according to the manual skills required for their tasks), who represent the bottom of the chart. Data recorded by CNEL (2016), the National economy and labour council, signals gender gaps in male favour within this categorisation. Both in terms of probability of reaching higher levels and of timing, meant as the time required to get there, men have an advantage over women. To better understand the phenomenon the Italian central bank (2023) used labour income distribution, in deciles, starting from the common assumption that higher level positions are better rewarded. Studying that distribution they found strong gender influences. First, women are more concentrated in the bottom deciles. Second, the gender gap reaches its peak after 55 years old. And finally, the probability of falling into a low-income decile reflects a negative gender gap, meaning that it is more common among women; while the probability of falling into high-income deciles is men oriented, since it is 3 to 9% higher for them. These results are in line and better explain what having 32.4% of female senior managers means (Grant Thornton, 2024). Indeed, these numbers reflect the vertical segregation of the Italian –and western– labour market. The literature knows this economical concept through the metaphor of *glass ceiling*, the set of invisible barriers that prevents minorities from reaching management-level positions (Glass Ceiling Commission, 1994). And if this paragraph introduced the issue, the following one will put it further.

1.3.3 Executive functions and participation on boards of directors

Notwithstanding the important gap within managerial positions, the investigation upon the glass ceiling usually focuses on the highest levels of a

society. Due to writing economy, this thesis does the same⁴. Considering the business world, top roles are embodied by executive officers and members of the board of directors, both object of this paragraph. Before starting it could be useful to define the above mentioned committees. The board of directors is the group of people who shareholders choose to manage an organisation (Cambridge business English dictionary); they set the business strategy and are responsible for overseeing the management. On the other hand, the executive committee puts the strategy into practice, being in charge of acting and making decisions on behalf of the board of directors.

Considering last paragraph data, the low female presence among boards of directors and in charge of executive functions should not surprise. However, enormous steps have been made in gender equity perspectives thanks to legal interventions, first of all to law 120/2011. Therefore, instead of showing the situation as it is now, this analysis highlights the positive trend recorded after that *affirmative action*. The so-called Golfo-Mosca law obliged listed companies to reserve a quota of a minimum of one third to the less-represented gender in their governance organs. This intervention applied in 2012 to companies listed on the stock exchange market but served to breach the wall and promote a cultural change. Indeed, within the companies invested by the intervention, the percentage of women in boards of directors tripled: it went from 7.2% in 2010 to 21.7% in 2014 (Carbone and Dagnes, 2017), and it was 42.9% in 2022 (Consob, 2023), expressing a strong signal. However, notwithstanding the positive results achieved, the demolition of the glass ceiling is still far. If women are the 42.9% in boards of directors and 40.9% in boards of statutory auditors, only 2% of CEOs are women and only 3.8% of chairs or honorary chairs are female (*ibid*).

1.3.4 Gender pay gap

The theme of this paragraph is one of the most talked-about. The overall gender pay gap (GPG) in Italy is 43.7%. However, the unadjusted GPG is 5.5%, the lowest in the European Union. At first sight these two data could seem

⁴ See, among the others, Eagly and Carli (2007) for insights.

contradictory but they actually summarise some key aspects of the Italian labour market and the legislator's commitment towards gender equality.

As it happens in most developed countries, Italian labour law explicitly prohibits gender discrimination and this principle is highlighted by all the national and international norms. Consequently, any gender receives the same reward for the same quality and quantity of work. So why does the gender pay gap exist? Answering this question requires defining the gender pay gap. Indeed, if the single male-female case is equal, average data show the presence of a differential. As shortly introduced, there are multiple measures of wage gap. The *unadjusted* GPG represents the difference between male and female gross hourly earnings, transversal among sectors. The *adjusted* measure controls the value considering factors like education, experience, job level and performance. Finally, the *overall* GPG takes into account the combined impact of the average hourly earnings, the monthly average of the number of hours paid, before any adjustment for part-time work, and the employment rate. Their values in Italy are 5.5%, 10.4% and 43.7% respectively (EU Commission). Although the presented indexes help in understanding the question, they do not answer. However, the fact that the adjusted GPG is also known as *unexplained* GPG shows the puzzle. The presence of a wage differential is intrinsically linked to the labour market where it is recorded. In Italy, as seen above, non-standard (and generally less retributed) contracts are more frequent among women, whose career is also more fragmented and therefore precarious. These factors could explain the 10.4% adjusted GPG. On the other hand, the low unadjusted rate could be explained by the little –compared to other advanced countries– difference between average hourly earnings: €15.9 for men and €15,1 for women (Eurostat, 2021). Another important factor in this analysis, especially for the overall GPG, is segregation. In addition to vertical segregation, due to which women are concentrated on lower levels, horizontal segregation plays a relevant role as well, being the phenomenon according to which women are more common in less-paid industries.

Despite the still puzzling gap, for which actions must be taken, Italy ranks well among OECD countries.

1.3.5 Some considerations on entrepreneurship

Up to this point the labour market has been considered mainly from the subordinate work point of view. This paragraph tries to balance the analysis considering independent work and entrepreneurship, despite the fewer data availability related to these categories.

In 2021, female entrepreneurs were 30.0%, confirming the rising trend of the past years (Istat, 2024a). Interestingly, the geographical region does not play a relevant role in entrepreneurship rates, but age does: among under 35 enterprisers, women are 37.1%, while they are only 26.5% within the over 50. Businesswomen are generally younger than businessmen, with an average age of 49 and 51 respectively. Plus, female entrepreneurs tend to be more educated than their male peers, confirming the overall data: 34.5% women *versus* 23.4% men hold a higher education diploma. The educational gap varies according to sectors but in general, once again, education lowers the gender gap. Finally, it is worth it to put light on female entrepreneurs' distribution. The majority of businesswomen, 90.7% of them, works in the service industry: 20% in professional, scientific and technical activities; 12.5% in health and caring; and 9.3% in accommodation and catering. Residual shares are represented by industry and construction sectors, with respectively 6.4% and 2.9% of female entrepreneurs.

All this data, hardly exceeding one third of the total entrepreneurial world, could be explained by the same reasons presented in the previous paragraphs, and it could be affirmed that they are further reduced due to business risks.

1.3.6 Employment rates and childbirth

A final paragraph in this labour market analysis has been dedicated to statistically reporting the influence of having children on men *versus* women careers. Indeed, parenthood affects employees differently (Kleven *et al*, 2019). Maternity is a key aspect when dealing with gender gaps and it could not be left behind due to this reason. Moreover, it offers important rooms for improvement, as it will be detailed in the following chapters.

Child penalty, the disadvantage caused by childbirth to parents, particularly mothers, compared to non-parent peers, is long-lasting: De Philippis and Lo Bello

(2023) proved that becoming parent doubles the the probability of quitting the job and the rate of re-entry comes back to normality only five years after the birth. Mothers are more affected than fathers due to “their” caring duties. These and other considerations⁵ are in line and explain, at least in part, such a difference in male and female employment rate, as illustrated in section 1.3.1. Indeed, one woman out of five quits employment after motherhood and if the general employment gap between men and women is 17.5%, it rises up to 34% when a child enters parents’ lives (Camera dei Deputati, 2023). Assessing child penalty among women only, data shows that female employment rate is 55.5% for mothers of child(ren) under 6, and it is 76.6% for non-mothers. However, this huge gap is drastically reduced when considering highly educated women: the employment rate of mothers and non-mother is 91.5%, confirming once again the pivotal role of education.

1.4 Political and institutional representation

This section puts further the glass ceiling reasonings started above and presents gender gaps within the highest levels of a society. Politics, public administrations and academia will be shortly investigated to assess female representation. Indeed, an equal gender presence would concretely affirm the targets set by principles and, as for companies, improve efficiency.

1.4.1 Women in politics: national and regional political institutions

The institutions detailed by the national constitution represent on one side the most apical level of public representation and on the other strategic and fundamental units for a modern state functioning. This paragraph reports the gender gap status in recent years, more precisely after 2018, when the first legislature elected with law 165/2017, the norm that introduced gender rules for national elections, installed. The following data are taken from a Chamber of Deputies report (Camera dei Deputati, 2023).

The highest office in Italy is embodied by the President of the Italian Republic, today the only position never reached by a woman. Italy is a democratic

⁵ See Cortés and Pan (2023) for an extensive review

parliamentary republic, with the executive power assigned to the Council of Ministers, the Government, and the legislative power to the Parliament. The latter is the formal key actor since it controls the former through its vote of confidence. In 2022 the first woman became President of the Council of Ministers. However, with her appointment the female presence among the government diminished: 25% of the ministers and 31.6% of vice-ministers and undersecretaries are women, compared to the rates of 34.7% and 43.9% of the previous executive, respectively. This case unexpectedly inverted the positive trend the government was recording. Interestingly, a similar inversion can be seen at the Parliament. Female rate stepped back in last elections: if women were the 35.7% in the lower chamber and 34.9% in the upper one in 2018; in 2022 they are 32.3% and 34.5% respectively. It is also interesting to notice that in 2022 the number of male and female candidates for the lower chamber in plurinominal colleges (in Italian, *collegi plurinominali*) was a perfect 50-50, but, as seen, the results were in favour of male parliamentarians. Looking at more positive data in gender equity terms, the parliament records a longer history of female presidents of the chambers than the other political institutions. Plus, the trend is overall positive.

As regards regional entities, female participation varies from region to region, with the Center leading the ranking. Women are on average 21.7% in regional assemblies, the regional legislators, and 26.2% in regional councils, the regional executives. *Lazio*, central Italy, records the best results with over 40% of women in both organs; on the other hand, *Basilicata*, in the South, is the region with more work to do, having a nearly 10% female representation. *Umbria*, central Italy, is the only region with a female President.

1.4.2 Women in national entities of public interest: the health service case

Since politics is usually the tip of the iceberg, this part of the research analyses female presence among pivotal Italian institutions. With women more employed among the public sector, the idea was to rebalance what reported in the previous paragraph considering one key entity for each sector. Doing so, the thesis hoped to challenge main findings among both data and literature. For this reason, the National Health Service, as well as the Italian Central Bank, *Poste Italiane*, the

largest Italian (post and logistic) company, and public administrations like Istat (2023a), INPS and INAIL were taken into consideration.

In all the above mentioned institutions women are underrepresented at top management levels and leadership positions, as sorrowfully expected. Data on the health system only will be presented with an *exemplum* function, reporting what found by an *ad hoc* observatory of Luiss Business School (Osservatorio sull'equità di genere nella leadership in sanità, 2024). Considering the sector, leadership roles can be found both among doctors and administrative officers. In the first case, female leaders are 1.16% of all the employees, while male ones are 2.14%. However, it must be noticed that in this peculiar sector women are more than 69% of the workforce. Given this data, it is interesting to reconsider the previous rate comparing it within genders. Doing so, a different disproportion emerges: female leaders are 1.69% of female employees, while male ones are 6.84% of men working in the sector. The same consideration has been applied to administrative officers. Women in a leadership position are 1.81% of the total workforce and 2.5% of their gender; at the same time leader men are 1.95% and 7.06% respectively. Therefore, the gender gap is considerable even among the sector that mostly involves women. However, due to the high presence of over 55 doctors, age range where the most disproportion is recorded, the human resources renewal could significantly influence the future of the gender gaps within the sector, if properly supported. For this reason, the health system is worthy of attention in gender perspective, for the next future.

1.4.3 Women in academia and research centres

As frequently highlighted, higher education plays an important role in gender gap reduction. However, despite the majority of graduates being women, female presence on the other side of the desk shows the opposite scenario. Academia records both horizontal and vertical segregation, the latter making it arduous to break the glass ceiling. Current situation will be presented using Frascati's lettering (2015), going from grade D, fellowship researchers (*assegnisti di ricerca* in Italian), to grade A, full professors (*professori ordinari*). Presented

data are extracted mainly from Istat and reported as commented by the Italian Ministry of economics and finance (2023a).

Before considering academic actors, it is relevant to spend a couple of lines on the previous step, the doctorate. Indeed, this stage is where the leaky pipeline is recorded: women progressively abandon academia once they have completed their studies, since they represent 57% of graduates but only 48% of PhD candidates. In 2021 female Doctors of Philosophy are 47.9%, showing a negligible gender gap that positively ranked Italy among EU. Analogous rates apply for grade D: women are 49% of fellowship researchers. However, from now on, vertical segregation hits. Female academic researchers, grade C, are 46% of the total; among associate professors women are 41%; and, they represent only 26% of full professors. Even if the situation could be better, a positive trend has been recorded since 2005: female presence is 8% higher among grade B and 9% among grade A. As regards horizontal segregation, the disparities presented in the education section considering the fields of studies do not diverge considerably and gender rates are analogous to the ones at enrolment time. STEM disciplines continue to be male-prevalent, while Arts and Humanities seem to be more feminine. Percentages diverge according to grades but to give an example, D-graded women are 34.3% in engineering and technology, and 70.4% in medical and health sciences.

1.5 Other gaps

This section shortly concludes the overview on the Italian gender gap dealing with what generally concerns later years. Indeed, the first paragraph will present Istat (2024b) data on health and longevity, while the second on retirement. Among all the others, these two topics have been chosen due to their strategic role in function of some of the policies that will be presented in next chapters.

1.5.1 Health and longevity

Women live longer, with a 2023 life expectancy at birth of 85.2 years, compared to the 81.1 forecast for men. However, life quality in terms of health is higher for the latter. In 2020, confirming the trend, the number of deaths was higher

for women than for man, but the gender mortality gap closed, especially due –or thanks– to Covid-19⁶. Contrary to what is expected, the frequency of death causes diverges between genders. For women, it is significantly higher in case of circulation system and psychological disease. On the other hand, suicide is more common among men, with 2923 male and 789 female cases in 2020.

In terms of self-perception of health status, in general, women who declare that they enjoy a good condition are 66.5%, while men are 74.1%. And when people of the same age are considered, the female disadvantage increases. The previous data, joint to higher frequency of chronic disease for women, could explain such a disproportion. In addition, although smokers are mainly men, physical health status for women is ranked 2 points lower than the male one, mainly because only 16.2% of women respect the OMS levels of suggested physical activity, compared to 25.3% of men.

Therefore, as Istat (2022a) data seems to prove, if it is true that women live longer, probably it is not true that they live in a better health status. Considering the fast ageing of Italy and the reported scenario, social security policies should keep in mind both these two aspects and the gender gap highlied in the previous sections, the labour one in particular. However, not all these factors are always on policy makers' table, as it will be detailed in the next paragraph.

1.5.2 Retirement and pension

Retirement is generally described in its negative meaning, considering what people are *not* doing after their exit from the job market. However, as suggested by Denton and Spencer (2009), the positive influence of non-working –in a strict sense– activities on society significantly contributes to national welfare. In this line pension policies are tools in favour of equity in both intra- and inter-generational terms (Casarico and Profeta, 2009). This latter sense is particularly valuable for this thesis. The following lines will present some considerations upon the Italian retirement system as explained by De Luigi *et al.* (2016). Indeed, due to the multiple

⁶ Data show that Covid-19 “cost” more to men than women, with respectively 152.5 *versus* 113.2 deceases every 100,000 inhabitants.

reforms that have been implemented throughout the years, data understanding would require a more extended discussion.

As reported above, women participate in the workforce significantly less than men and when they do, their careers are more fragmented. In retirement perspectives, it means that women access pension later than men, and/or that they have stored less contributions and therefore that their pension amount is lower. On the other hand, female longevity could balance this gap, being expected that women will receive more monthly allowances paid at the same transformation coefficient of men, whose life is shorter (Barigozzi *et al.*, 2023). Another important point deals with demographic considerations among women who retire: this subsection of women is indeed typically work-oriented. This peculiarity expresses the phenomenon of *self-selection*, according to which only some women remain in the job market, and biases data. Finally, once again, education helps: contrary to other titles' holders, *ceteris paribus*, graduated employees retire at the same age no matter their gender.

In a context like the Italian one, where gender gaps are important in both employment rates and life expectations, the formal principle of equality between ratepayers could translate into an inequality catalyst, especially in the long run. Utmost attention is therefore needed.

1.6 Conclusion

Previous sections provided a data overview of the gender gap in Italy, highlighting areas of both progress and persistent inequality. While educational attainment shows encouraging signs of convergence, significant disparities remain in almost all the other life aspects, where however a positive influence of higher education has been proven. The labour market is probably the area that at the same time most needs intervention and offers room for improvement: with a more and more educated population and the first rifts on the glass ceiling, the gap between male and female employment rate can significantly improve. Moreover, the job market relevantly influences the other gaps highlighted, such as retirement and

public representation, where gender gap is still important and continues to be a major stumbling block for women's empowerment and wellbeing.

Considering the numerous interconnections between the presented sections, achieving true gender equality in Italy requires a multi-pronged approach that promotes equal opportunities and fosters the still-needed cultural shift. The following pages will present some pivotal international experiences, so that main takeaways could be applied to the Italian case.

2. Fiscal Policies to Reduce Gender Gap: International Experiences

2.1 Introduction

Gender gap, meant as disparity in opportunities and outcomes between men and women, represents a significant challenge in societies worldwide and requires a multi-pronged approach to be addressed. Fiscal policies play a usually underrated but crucial role when it comes to gender equality achievement and thus deserve further attention. The purpose of this chapter is hence to explore how different countries have implemented fiscal tools to promote gender equality, drawing upon international experiences.

A pivotal first step in tackling gender inequality through fiscal policy is the collection and analysis of sex-disaggregated data, of which importance section 2.2 has been dedicated. Gender budgeting, the process of integrating gender considerations into all phases of the budget cycle is the object of section 2.3, as it is internationally recognised as a powerful tool to foster gender equality. The analysis will then move upon taxation policies in section 2.4. This topic includes some of the most relevant public finance considerations, focusing for example on labour income, capital and wealth taxation. The emphasis is then diverted to work-life balance policies in section 2.5, as important fiscal levers. In particular, parental leave and childcare services provisions will be detailed in gender terms. Throughout the entire analysis some country-specific examples have been provided to delve into practical applications and highlight successes and potential limitations to learn from. In this sense state choices have been taken in function of the next chapter.

2.2 The importance of sex-disaggregated data

Before diving into pivotal international policies, highlighting the importance of sex-disaggregated data is paramount. Indeed, phenomena can be identified, and in case fought, only thanks to analytical and empirical basis. Breaking down by sex allows a clearer picture of existing disparities and the analysis of specific experiences of men and women could identify discrepancies

that may otherwise remain hidden. For this reason, a considerable number of countries approaching gender equality commit to better data recording as a first step, controlling by gender even data that is formally neutral, like fiscal and economical values. Indeed, initial lack of gender-disaggregated data complicates programs tailoring for governments (Edralin, 2011), especially considering that the executives could also face a lack of analytical capability, particularly in low-income economies (Botlhale, 2011).

With sex-disaggregated data, a clearer perspective of gender economic participation and well-being emerges. As Doss (2014) illustrates, data at the individual level, rather than solely at the household or community one, are particularly valuable. Indeed, they allow for a more nuanced understanding of the economic connections between different societal groups and how the latter impact the pursuit of both the Millennium Development and Sustainable Development Goals related to gender equality. The importance of sex-disaggregated data extends to micro- and macro-economic perspectives. At the micro level, it helps in understanding changing patterns in areas like employment or education. This knowledge is critical for designing effective policies that address gender specific needs and challenges. On the other hand, at the macro level, sex-disaggregated data adds a significant layer of analysis regarding heterogeneity and this allows for the creation of more inclusive and impactful policies.

Sex-disaggregated data represents a fundamental tool for achieving gender equality since it empowers policy-makers to craft targeted interventions. Ideally, research should strive to collect and manage as much data as possible. However, alongside the positive implications of such an amount of information, numerous concerns are also present, first of all resource constraints and data overload. Multiple guidelines have been drafted to suggest a methodology, for example by UN Women (2020) and the Alliance for Financial Inclusion (2020). To see the reasons why sex-disaggregated data are that valuable, the next section will analyse one of the policy areas that most needs data: gender budgeting.

2.3 Gender budgeting

The annual budget of a country is a pivotal policy document since it shows which and how short- and long-run objectives are prioritised and planned to be achieved. Despite a lack of consensus among the literature, gender budgeting can be defined as suggested by the Council of Europe in 2005: it is the application of gender mainstreaming in the budgetary process. Therefore, gender budgeting is a public management financial tool to incorporate a gender perspective at all levels of the budget decision-making, with the aim of achieving gender equality goals. In this line, it involves gender-based assessments and a restructure of revenues and expenditures to promote equity. More precisely, the OECD (Downes *et al.*, 2017) divides this process into three stages: *a*) analysis of issues; *b*) restructuring of the budget; and *c*) embedding gender within all budgetary processes. Hence, gender equity is not targeted directly but gender budgeting pursues it prioritising and resourcing policies.

The first implementation of such a strategy and process appeared in 1984, with the Australian Women's Budget Program. In that case it was both a self-promotion that the government published to praise their achievements and the manifestation of a growing economic focus and power of women (Sharp and Broomhill, 1990). On the other hand, as then sustained by the same authors (2002), from then on gender budgeting also represents a tool for citizens and stakeholders to keep the government accountable in face of eventual gender gaps and the proposed objective of gender equity. In the late 1980s and after, gender budgeting captured the attention of the portion of policy-makers more inclined to gender equality. Nowadays, the status of gender budgeting across OECD countries highlights that 61% of them implemented it, three countries are actively working to adopt it, one planned to and the remaining eleven countries did not deliberate on the matter nor planned to discuss it (OECD, 2023a). These data reflect the current status of this tool and aligns with Steccolini's (2019) call for attention to gender budgeting. However, even the countries that did not formally introduce gender budgeting have been implementing some form of gender-responsive policies.

Therefore, the following section will present a brief literature review to better understand the strengths and weaknesses of gender budgeting. Then, the

cases of two countries will be specifically targeted to bestow an empirical basis that could offer international suggestions.

2.3.1 Brief literature review

As seen above, gender budgeting is a strategy and a process to manage public finances in a way that aims to take into account gender differences and reduce them. Although the core is necessarily related to finance and accounting, gender budgeting often involves a broader range of experts, determining its mixed approach. This interdisciplinary nature is also reflected in the academic discourse about gender budgeting, since it has been studied in the context of economics, finance and accounting, but also education, non-profit studies and others. To dive into the literature this section will follow the review by Polzer *et al.* (2023). In their research the authors considered 78 normative, descriptive and interpretive academic works, finding that more than 50% deals with a comprehensive understanding of gender budgeting, about 36% of the studies focuses on *ex ante* policies and instruments and only a scarce 13% analyses budget execution and *ex post* stages.

Regarding the initial phases of the gender budgeting process, Spehar (2018) highlights that the implementation of this financial tool is more straightforward when the required resources, such as time, expertise and costs, are low. In this sense, resource availability is key in shaping the political will to pursue gender mainstreaming policies. However, policy-makers could not be enough. Costa *et al.* (2013) shows the relevance of the support of powerful stakeholders while approaching gender budgeting. In particular, it is fundamental that these key actors can participate in the legislation and influence the executive to avoid the “feel-good” conception of gender budgeting. Indeed, in case of this latter perception, the policy would be implemented only as a populist measure or when resources are abundant. Finally, the relevance of the political-administrative system is stressed by Gunluk-Senesen *et al.* (2015, page 190): even in cities with a vivid female community, the *societal cum political atmosphere is the determining factor in encouraging [...] women’s empowerment.*

Once gender budgeting is implemented, governments face both obstacles and risks. As highlighted by Dey and Dutta (2014) and Nakaray (2015), contextual

factors could deteriorate or delay gender equality, for example because the executive uses unsuitable tools or a piecemeal approach or it simply neglects current academic or practitioner viewpoints. Then, as it was a factor at the implementation stage, resource limitations could affect gender budgeting, up to a point where no funds nor people could be allocated in favour of gender policies. Among the others, Kickert *et al.* (2015) highlight how crisis could affect government behaviour, emphasising that a negative context could push the executive to perfunctorily respond, possibly increasing the gender gap and threatening the institutionalisation of gender budgeting. Another considerable risk is that the government neglects persistent gender issues and does not intervene while simply stating its role in distributing the budget in the gender perspective (Marx, 2019).

Among the residual 13% *ex post* analysis, Klatzer and Schlanger (2015) suggest that gender budgeting adopters consider their local underlying policies to further develop instruments and improve gender analysis. On the other hand, Edralin (2011) and Marx (2019) denounce the lack of government data, implying a call for quantification and gender-disaggregated data on which base scholars could pursue further research. Finally, Quinn (2017) demonstrates that gender budgeting gains more success in jurisdictions where it has been underpinned by legislation, as it is particularly the case in Austria, and partly in Iceland, the two countries that will be analysed in the following sections. Doing so, an empirical perspective will be offered, since the analysis deals with gender budgeting tools and practices as presented by Downes *et al.* (2017).

2.3.2 The Icelandic case

Iceland has been chosen as the first term of comparison in this analysis due to its leading international role. Indeed, this northern country has been ranked first in the gender gap global index scale for fourteen years in a row and it is currently the only country that closed more than the ninety percent of its gap (World Economic Forum, 2023).

The introduction of gender budgeting in Iceland emerged in the context of the 2006 Nordic Co-operation and the tool has been adopted as a public

management instrument since 2009 (Quinn, 2017). With the 2011 three-year plan for gender budgeting, all ministries were required to choose one policy area where to work on in gender perspective, thanks to the previous Equal Status Act of 2008 that imposed the use of sex-disaggregated data in all official economic surveys. In this sense, Iceland legally introduced gender budgeting smoothly, including it in the Organic Budget Law. However, if the adoption and use of this tool is mandatory at the national level, at the sub-national one gender budgeting is taken forward on an administrative basis. Indeed, the authorities include guidelines and instructions for gender budgeting implementation and management regularly, for example in the annual budget circular.

The centralised approach of Iceland to gender budgeting forecasts the coordination of two key ministries: the Ministry of finance and the Ministry of equity are required to work together at the preparation of the gender budgeting program. Notwithstanding their relevant effort, all ministries have to undertake gender-responsive actions according to their competence, analysing budget and legislative proposals in light of gender equity. Therefore, the government strictly collaborates and pursues gender budgeting with the gender-assessed budget system. According to the definition of Downes *et al.* (2017) of this approach, Iceland adopted a gender assessment of the budget. Indeed, the tools the country uses are: *ex ante* and *ex post* gender impact assessments; gender perspective in resources allocation and in performance setting; and gender budgeting baseline analysis. In addition, throughout all the process, stakeholders participation is welcomed to analyse the perception of the impact of gender policies.

To conclude with an example of gender budgeting impact in Iceland, the research presents the 2015 tax system reform. The original legislative proposal to modify the income tax wanted to simplify the system moving from three bands to two and continued to allow the permission to use the lower income partner tax credit, measure that tends to benefit men due to their on average higher income. It was the budget committee of the Icelandic Parliament who highlighted the gender bias and the initial proposal was amended abolishing the above mentioned permission. Despite that, interestingly, Iceland reported in an OECD self-assessment survey that gender budgeting in policy development and resource

allocation was not significant in terms of effectiveness (Downes *et al.*, 2017). The same answer was given by Austria, with whom Iceland also shares the incapability to quantify the resources allocated to gender budgeting due to the multiple actors in charge of the tool. This latter country will now be presented.

2.3.3 The Austrian case

Austria has been posed as the second term of comparison because it is one of the countries where gender budgeting is legally and institutionally more robust worldwide (Quinn, 2017). This peculiarity is strictly linked to the constitutional support gender budgeting finds in Austria. Therefore it is interesting to consider how this management tool has been introduced. In the early 2000s Austria was about to reform its budgetary system after the federal government commitment to gender mainstreaming (Polzer and Seiwald, 2021). With the support of the first gender disaggregated data analysis of income tax, Austria decided to implement gender budgeting in 2004 and in 2005 the city administration of Vienna started the first pilot project and the budget law introduced gender budgeting as one of the branches of gender mainstreaming (Council of Europe, 2005). Article 13, Paragraph 3 of the Austrian Federal Constitution declares that “*Federations, States and Communes are to strive for the effective equality of men and women in their budget management*” hence gender budgeting has been a constitutional requirement for all government levels since 2009.

Gender budgeting in Austria is well institutionalised also because of the ministers’ obligation to target gender equity in their objectives. Indeed, budget documents are a mandatory task of the government and the law establishes that each of the over 30 chapters of the annual budget statement has to include gender objectives and at least one of the objects should address gender equity directly (Downes *et al.*, 2017). In this effort, ministries play a dominant role even though specific independent bodies are involved and authorities provide guidelines for gender budgeting implementation and improvement. In the OECD scheme, Austria follows a “need-based gender budgeting” system, where assessments of gender needs represent a relevant part of the process. Indeed, the tools the country has been using are: *ex ante* and *ex post* gender budgeting assessments; gender perspective in

performance setting; gender-related budget incidence analysis; gender budget baseline analysis; and gender needs assessment. Doing so, Austria uses six gender budgeting tools, while the average among OECD countries is five. Then, as in Iceland, stakeholders participate through the process to better analyse the perception of the impact of gender policies.

Finally, as regards the assessment of gender budgeting impact, Austria developed and applies gender related indicators and pursues an ongoing monitoring of progress by referencing key benchmarks of gender equity. As mentioned above, it is surprising that the country neglects the effectiveness of gender budgeting in policy development but a possible reason for it could be linked to the cross-cutting nature of their approach to gender perspectives (Downes *et al.*, 2017).

2.4 Tax policies

Tax policies are often and arguably considered a gender-neutral tool, reason why policy-makers tend to marginalise gender inequalities while designing tax laws. However, tax and fiscal policies could affect men and women differently. In the world of income tax policy that will be analysed after, the phenomenon is generally not referred to in gender terms, but frequently –and correctly– as the “*secondary earner trap*” although secondary earners are most of the time women (Gunnarsson and Spangenberg, 2019). More in general, taxation systems heavily influence behaviours: from employment rates to consumption, from entrepreneurship to inheritance, from property to retirement, and so forth. In this sense, taxes are not only linked to the labour market from where most of them derives, but also to broader aspects of human life and therefore, despite the current literature gap, they offer a relevant room for gender equity improvements.

This section will present tax policies highlighting the gender perspective. A first focus will be posed on labour income taxation, then applied considering the Swedish case. Other two paragraphs will be dedicated to taxation on capital income and wealth and the description of an interesting Canadian incentive. Finally, consumption taxes will be taken into consideration, also pondering on some goods deserving tax rate variations. The analysis deals at its best with country specificities,

given that policy choices have to reflect national circumstances and to coordinate with other taxes, laws and regulations. In this line, some policy tendencies are not presented as getting inside a particular case but as international common inclinations. To do so, throughout the whole section the analysis relies on the recent contribution by Coelho *et al.* (2024).

It is also noteworthy that the notable contribution by Alesina, Ichino and Karabarbounis (2011) will not be analysed in this chapter, but in the following one, due to the absence of practical applications of their suggestions yet.

2.4.1 Labour income taxation

Due to the important gender gaps present on the labour market, a gender income gap can be identified as well. In this line it makes sense to consider labour income taxation as one of the possible tools to be used in gender equality perspective. Indeed, labour income is a pivotal means of sustainment and how tax policies deal with it influences both family and labour supply decisions, according to the tax system where they cohabit. In any case, taxation has the potentiality of reducing *ex post* inequality balancing the differences on the job market. Therefore, this section focuses on some of the main features of labour income taxation, as it follows.

Taxation systems vary from regressivity to progressivity, with the middle option of proportionality. Most advanced economies opt for progressive income taxes as redistribution policies. Indeed, in this system the tax rate increases positively with the taxable amount so that the tax incidence is lighter for low-income earners and heavier for high-income earners. Its effectiveness has been proved: gender gap in incomes net of tax and social security costs is about 1.5 percentage points narrower than in gross terms when taking into account advanced countries⁷ (Coelho *et al.* 2024). Considering the relevant gender wage gap and the female tendency of belonging to the lower wealth deciles, tax burden presents a difference among men and women even in absence of specific gender taxes or tax

⁷ The study reached this result considering among the advanced countries Australia, Austria, Canada, Finland, Italy, the UK and the USA, using the most recent Luxembourg income study data. Then, the authors pose a comparison with emerging economies, among which Brazil, Colombia, Panama and South Africa.

rates. Therefore, progressivity itself is a positive tool in gender perspective because low-income earners, a relevant part of which are female, sustain lower marginal tax rates and are boosted to enter and stay more on the labour market.

Another key feature in tax policies is the unit of taxation. Historically, the household has been seen as the ideal unit in the promotion of families, marriages and fertility. It also guarantees equal treatment between households irrespective of income distribution within the unit. However, targeting households in face of individuals threatens the equity of treatment between same-level earners. Indeed, in this scheme the unit is built aggregating household's incomes and subjecting them to a combined schedule, raising tax for the second earner and lowering tax for the primary one. In this context marginal tax rates benefit the latter, who also receive incentives towards the labour market, to the detriment of the participation of the former and in favour of one-earner households. On the other hand, using the household as taxation unit tends to generate an increase in net income that could translate into more leisure, negative condition for the labour supply market but not necessarily for the economy if it happens in a controlled manner. One way to avoid individual discrimination and favour (especially female) labour supply and the economy is opting for the single person as the unit of taxation. The individual level of taxation requires that each person's tax is based on their own income only. This change of actor is overall positive for growth and an important driver for women's labour force participation (Fruttero, 2020). More precisely, it influences the marginal rate from both an intensive –i.e. the amount of hours worked– and extensive –i.e. the decision to work – points of view. Opting for this scheme the tax revenue increases, fact that could ultimately allow for a reduction of the tax rate, impacting once again the labour supply. The United Kingdom offers an interesting example of taxation system transition, when in the 1990s it switched from the household unit to the individual-level one. However, mixed systems of taxation exist as well and are a valuable tool to be considered when promoting a reform. Indeed, for numerous households it could not be beneficial to choose the individual-based taxation and allowing an optional separate filing could represent a rational move towards individualised systems, generally more efficient for the equality and economical reason presented above.

Behavioural implications connected to different tax bases are a final characteristic which deserves to be mentioned while dealing with labour income taxation. Indeed, each legal system affirms its definition of the applicable tax base and this resolution influences both labour supply and family decisions. Depending on the national context and taxation system it could be beneficial to wed, to adopt a different taxation unit, to reposition themselves on the job market (entering, exiting or switching from formal to informal market or vice versa), to have children. A stay-home spouse is saving from a tax perspective because their unpaid work at the household level is untaxed. In this line, it makes sense that the demand for unpaid work increases with marriage and it further rises in correspondence of children.

2.4.2 The Swedish case

To conclude the above presented analysis offering a practical insight it will now be briefly presented the case of Sweden according to Pirttila and Selin (2011). This Nordic country has a mainly progressive taxation system in which the taxation unit is the individual irrespective of the marriage status. As all the Nordic countries Sweden introduced this taxation unit in favour of both gender equality and a higher participation into the labour market (Lind, 2021).

The system involves a local income tax, a central governmental income tax and social security contributions. As in other advanced economies, labour income taxation represents the majority of collected taxes, since the sum of labour income taxation, social security contributions and payroll tax reach 62% of the total tax revenue in 2021. The 2022 tax-to-GDP ratio was 41.3%, the eighth higher among OECD countries (OECD, 2023b). According to their income, taxpayers face a proportional local tax rate on all earned incomes and taxable transfers. Moreover, in case their incomes overcome a certain threshold, they have also to pay the central government income tax whose marginal rate could be 20% or 25%. The population portion facing the higher marginal tax rate is generally less than 10%. Earned income tax credits are possible, but they apply only to earned income and not to taxable transfers. As regards social security contributions, the statutory payroll tax is around one third of the gross wage and employers also face social benefit system

contributions. Many of the Swedish basic social benefits are designed to favour female labour participation, as demonstrated by the two criteria applied by the national Social Insurance Code. Indeed, the access to such benefits requires 1) paying fee and/or income taxes (Dahmén, 1999) or 2) having one's own domicile in Sweden. If the first grants access to work-based benefits, it is frequently considered inadequate in gender terms due to the different employment rates between men and women. Therefore, acknowledged the discrepancy, the second criterion was introduced to allow for residence-based benefits and thus safeguard stay-at-home and part-time working women (Lind, 2021).

The interventions on the Swedish income taxation system dealt with youth employment promotion, unemployment, immigrants and child allowances. With such a structure, Sweden aims to achieve an evenly distributed disposable income and has been taken as a model by multiple foreign and international actors.

2.4.3 Taxation of capital income and wealth

Taking back the recent work by Coelho *et al.* (2024), some considerations about capital income and wealth taxation will now be posed. As seen in the previous chapter gender gap sharpens when considering the higher portions of income distribution, with women being between one fifth and one third of the 10% higher earners (Atkinson *et al.* 2018) and representing 12% of world billionaire population (Wealth X, 2019). Analysing the different distribution of capital assets and wealth is paramount to understand the disparities present at the taxation level. Indeed, capital income is the return to capital assets.

Asset holdings and wealth sources present relevant differences among men and women. For instance, land ownership is mainly male and women often inherit property instead of purchasing it on the market. Associated with the previously described financial illiteracy of women, they also tend to be underprepared for retirement if compared to men (Transamerica Center for Retirement Studies, 2019). Difficult-to-explain gaps are present as well in the access to finance for business reasons: due to self-selection out of credit markets, higher risk aversion and supply side constraints, even in European countries, female entrepreneurship is more inclined to informal finance (Ongena and Popov, 2016). Therefore among the

others, capital income, wealth, propriety and inheritance taxes risk to increase gender inequalities.

Optimal taxation debates considering the quality and quantity of capital income to be taxed are long running. Other economists also compare the outcomes of capital *versus* labour income taxation and offer interesting considerations in terms of efficiency, effectiveness and gender equity. Indeed, if in some circumstances capital income taxes could spread and sharpen gender differences, and this line provides further arguments to raise capital income tax rates, it is also true that higher tax rates could distort investment decisions negatively influencing the economy. For this reason a middle perspective is frequently taken, with both capital and labour income taxes, but taxing capital at a lower rate than labour. Gender equity concerns of this decision are not rare. International institutions expressed on the matter and influenced the introduction of a minimum corporate income tax to maintain high rates and reduce gender gaps (Gunnarsson *et al.*, 2017). Non-tax instruments are a valuable tool as well, despite out of this section research purposes. Shortly, considering female aversion to evasion and male greater access to tax avoidance tools, it is worth attention considering stronger enforcement capacity and taxpayer education systems.

2.4.4 A Canadian incentive: the venture capital catalyst initiative

Along with tax neutrality, in recent years more and more policies have been implemented to support gender equity in force of capital income or wealth taxation. To present one, the analysis will now deal with the Canadian venture capital catalyst initiative of 2017, one into-practice translation of the economical embranchment supporting venture capital as a relevant tool for trade and growth (among others, Kelly and Kim, 2018) applied respectfully of diversity, equity and inclusion (DEI).

Venture capital is a form of private equity investment usually used to finance startups and small businesses that prove valuable long-term growth perspectives. In the last years and especially after the Covid-19 pandemic the Canadian government committed to generate inclusive growth, also through financial support towards innovative and technological businesses. In this line the venture capital catalyst initiative was renewed and a specific attention was given to

increasing the access to venture capital to underrepresented groups, along which women. The reaffirmed inclusive strength of this initiative is guaranteed by its framework: applicants are supposed to meet minimum diversity, equity and inclusion requirements and to implement and report their commitments in this sense. More precisely, each of the categories titled internal, portfolio, ecosystem and data have to be DEI structured. Successful candidates have to promote DEI policies and practices both internally and within the community; at least one of the portfolio aims has to be the reduction of DEI biases; and metrics have to be recorded highlighting diversity (Innovation, Science and Economic Development Canada, 2022). Doing so, Canada selects and monitors the gender impacts of its financial efforts and is able to implement year-to-year improvements.

2.4.5 Consumption taxes

Finally, to conclude the considerations above tax incentives, consumption taxation is going to be analysed. These indirect taxes are charged to all the individuals who purchase a good or service and they affect the amount of income consumed, rather than earned. In this line, with no consumption differences among genders, sales-related taxes are gender neutral. However, consumption baskets tend to be different between male and female buyers and implicit biases arise. Multiple studies tried to identify undue gender burdens and some particularly targeted disparities linked to specific goods men and women more often purchase, yet measuring male and female expenditures is challenging due to the household level of spending data. In addition to the important lack of information, consumption decisions may be influenced by other-sex people, especially within a household and even comparing and controlling for the gender prevalence of the basket unit (Casale, 2012). Therefore, up to this moment, further dataset and research are needed to support the scarce and mixed empirical literature. On the other hand, a dynamic theoretical debate informs policy makers and has been well presented by Ebrill *et al.* (2001). Among the literature, gender differentiated rates are not seen as the ideal tool to address gender gaps. Indeed, they apply to goods and services with no differentiation upon the consumer, risking not to target the needy. Rate reductions benefit both poor and rich people, but in absolute terms better off

consumers benefit more and the tax reduction may not guarantee the access to consumption for lower income buyers. It also profits high-cost brands and international products in a disproportionate way. Hence, as sustained by the literature, equity results could be similarly and better reached avoiding such minuses with subsidies or free provisions, rather than through rate reductions in consumption taxation. These considerations apply to the vast majority of goods and services, however particular products such as feminine hygiene products or the ones negatively affecting health like tobacco tend to escape this scheme due to their social conception and relevance. Therefore, a further examination will now be posed on the two mentioned examples.

2.4.6 Goods deserving tax rate variations

Value-added tax is broadly the most common consumption tax and one of the most internationally discussed and harmonised. It applies to all goods and services with different rates according to the product category, generally lowering the rates for first-need products such as foodstuff and health-related products and raising the rates for standard and luxury ones. In the European Union value-added tax is regulated through directive 2006/112, setting the minimum *standard* VAT rate at 15% and allowing member countries to implement the norms with discretionary powers. Therefore, each country applies its own taxation policy, diversifying the rates and the consumption basket they are related to.

Feminine hygiene products attract the attention of policy makers more than the interest of the literature. This is a kind of goods where most gender segregation across buyers is recorded and it is arguably considered as a necessity and taxed to reflect it. Indeed, the vast majority of advanced countries applies a necessity-good rate and a few a zero-rate to sue them. Yet, this tax facilitation emerges as a gender policy but tends to account more for a political scope. As reported in the previous paragraph, subsidies or free provisions would target gender equity in a more nuanced way. An interesting suggestion to maintain the rate –sound– reduction is the one proposed by De la Feira and Walpole (2020): broadening the product basket receiving the advantage rather than proposing it to single goods, in conjunction with measures to protect lower income consumers.

If the gender connection of feminine hygiene products is clear, the gender perspective of goods that negatively affect health like tobacco or alcohol needs to take back previous data. Globally, women consume less both tobacco products (Crawford & Le Nestour, 2019) and alcohol (Nelson, 2014), thus influencing the consumer market and the implicit gender biases connected. Indeed, if women benefit from this behaviour from a health point of view, tobacco taxes –especially excises– affect more men due to their higher smoking rates. Yet they have been posed according to the World Health Organisation recommendations rates only since recent times, therefore their burden hardly reaches the levels of the externalities and internalities they generate, making men able to subsidise the tax. Moreover, interestingly, it has been proved that this implicit subsidy is higher in countries with a lower level of female smokers. Therefore, the risk of implicit gender biases arises and gender equity is challenged from a formally neutral tax policy, showing once again the necessity of gender data and considerations that should be posed in a gender mainstreaming perspective.

2.5 Work-life balance policies

Work-life balance has been proved to play a salient role in multiple aspects of human life. As clearly reported in the review proposed by Sirgy and Lee (2018), equilibria between different life domains affect work, non-work and stress related outcomes. To mention some, work-life balance –positively or negatively– influences business performances, career development, work and life satisfaction, conflicts between family members, parenthood, ageing populations, psychological distresses, emotional well-being and alcohol and cigarette consumption. Gender equity can be promoted in multiple ways, all including the possibility to work on the above mentioned aspects. Therefore, work-life balance is a well-known tool to reduce gender gap, applied by both managers and policy-makers for its broad positive consequences.

To begin with, this section presents a brief literature review regarding work-life balance policies. Then parental leave will be analysed for its pivotal relevance in this context. In order to delve into practical applications of the latter, some

experiences from the Nordic countries will receive a particular attention. Finally, a section will be dedicated to the provision of childcare services and another will offer a further analysis on them considering the French case.

2.5.1 Brief literature review

First of all it is interesting to consider the discussion on work-life balance definition. Among the literature, two main dimensions emerged: part of the research considers work-life balance according to role engagement in work and non-work life, dealing with roles interactions; others refer to the concept as minimal conflict between work and non-work roles (Sirgy and Lee, 2018). The latter authors⁸ analysed both trends and provided a joint conceptualization, defining work-life balance as an equilibrium that involves *high level of role engagement in work and non-work life, with minimal conflict* between these two spheres (*ibid*, p. 248). They further investigated the literature, organising work-life balance predictors in personal and organisational antecedents. Among the former both individual characteristics and cultural values matter. Indeed, countries with individualistic *versus* collectivist cultures face work-life balance differently. First, role conflict might be more frequent in individualistic countries (Schein, 1984), since when work related roles predominate, this involvement is perceived as negatively influencing family and therefore increases work-family conflict. On the other hand, such a work engagement is seen as a sacrifice in favour of family in collectivistic cultures (Spector *et al.*, 2007). Second, this cultural distance is reflected in national policy conceptualization towards work-life balance. According to Brought *et al.* (2008), Anglo-Saxon countries like UK, US and Australia consider work-life balance policies on a voluntary basis, up to individual and organisational responsibility. Conversely, Scandinavian countries perceive the above mentioned policies as a public responsibility, reason why their governments notably implement substantially more work-life balance incentives. Unfortunately, further

⁸ To be seen also for an integral scheme of principles linked to work-life balance, such as the principles of a) satisfaction limits, b) satisfaction of the full spectrum of human development needs, c) role conflict and d) role enrichment, e) segmentation and f) compensation.

research is needed to assess the relationship between culture, work-life balance and gender effects in Asia and South America, often considered collectivist countries.

As regards the business positive effects of work-life balance, actually the literature is not concordant, although the majority supports them. If it is true that family-friendly policies generate a beneficial effect for both fertility and employment rates in France (Prioux 2002) and in the Scandinavian countries (Jaumotte, 2003), worldwide efficiency is not proved. Each country's cultural context must be taken into account since mixed results emerged. Indeed, this kind of incentives could not be enough to fully address gender equity and social consequences. Under certain circumstances, work-life policies could exacerbate gender inequality (Brennan, 2007), reinforce the traditional one-(male)-earner model of work and increase work-life conflict (O'Driscoll *et al.*, 2007). The cost-effectiveness of work-life balance policies for companies also attracts the research, since organisations could both benefit –thanks to higher productivity rates– and be damaged –due to stress and absenteeism– from these incentives. Considering the costs businesses have to face to sustain work-life balance, and the not always positive productivity results, as it is the case of job-sharing (Myer *et al.*, 2001), Bloom, Kretchmer and Van Reenen (2006) postulate that these policies might result in a profitability loss.

The analysis refers again to Brough *et al.* (2008) for the classification of work-life balance policies, based on four major categories. A first block is represented by flexible or alternative work arrangements, among which some examples are the compressed working week and non standard contracts like part-time positions. Paid and unpaid leave arrangements, such as maternity, paternity and adoption leave or non-parental leave as the cultural or volunteering ones, form another class. The third division includes dependant care services, generally made possible through provision or subsidy and in favour of childcare or elder-care duties. Finally, access to information, resources or services is also recognised as work-life balance policy, especially in the cases of employee assistance programs and health facilities (Gray and Tudball, 2003). Despite the relevance of all the above mentioned policies, this analysis is limited to two of them due to the narrow and mixed literature on gender implications of the remaining. Therefore, to better

address the purpose of this research, only parental leave policies and care services provisions are going to be investigated, as it follows.

2.5.2 Parental leave policies

As assessed in the previous chapter, motherhood is an influential factor for female participation into the job market and its effects are more penetrating than the fatherhood ones. Biological differences between men and women before, during and after childbirth can not be neglected and are therefore considered while designing policies. Indeed, parental leave originally appeared as maternity leave and since its first appearance analogous considerations have been posed, thus diversifying the incentive allocated to parents and reinforcing gender roles. In this sense, parental leave regulation reflects a country's attitude towards the promotion of gender equality. As stated by Lomazzi *et al.* (2018) role distribution within the family is influenced by individual preferences and the interplay of individual values, parents' negotiations and structural factors, as well as institutional opportunities. Hence, policy role is not indifferent and can promote family models with shared responsibilities, as it should be and stated by the EU Directive 2019/1158. Moreover, it can support the achievement of one of the gender related sustainable development goals, according to which countries should recognise and value unpaid care and domestic work.

Before analysing some of the major features and consequences of parental leave policies, definitions are noteworthy. According to the 19th International Review of Leave Policies and Related Research (Blum *et al.*, 2023), maternity and paternity leaves are periods of absence from work generally available to mothers and fathers only, respectively. Maternity leave is usually longer and can be used even before childbirth, as it is understood to be a health and welfare measure to protect the mother and the unborn and newborn. On the other hand, paternity leave is generally granted after the childbirth and it is intended to enable the father to spend time with his family. In a neutral perspective, parental leave is a kind of leave meant to be equally available to mothers and fathers. It can be designed as a *i)* non-transferable individual right, a *ii)* transferable individual right, or a *iii)* family right that parents can divide between themselves as they prefer. This policy is understood

as a care measure to give parents equal opportunities to spend time caring for a child in their first months or years, since this leave is usually taken after maternity leave. Despite this relevant clarification, parental leave can also be meant as the general period of time parents spend not-(paid)-working in order to pursue caring duties, without distinguishing the precise kind of leave they are relying on, as it will be in the following lines.

Mothers' and father's attitude towards this kind of policies reveals gender – and societal– differences. Maternity leave is usually wholly taken, so that the number of women not using their non-transferable paid leave is insignificant (Rocha, 2021). Paternity leave does not seem to work the same. Fathers tend to use this advantage only when it is non-transferable and highly paid (Castro-Garcia and Pazos-Moran, 2016). Analogous behaviour has been proved for parental leave, where mothers tend to take all the available time and fathers to transfer their. The phenomenon is so solid that Sweden abolished the cash bonus it introduced for parents who would have equally shared paid parental leave due to its infrequency (Lind, 2021). To investigate the reasons for this gender division, an insight into parental leave characteristics is needed and in doing so, the analysis will be based upon Rocha (2021) and Castro-Garcia and Pazos-Moran (2016).

Transferability, compensation, length and entitlement are four of the main characteristics of parental leave policies. The right of transferability is one of those that most influence gender different behaviour. Indeed, when present, it allows for a shift in the individual who benefits from the leave, even without changes in right entitlement. Transferability appears as a fair feature, thanks to which families can choose how to distribute caring duties. However, in practice, it translates into a disproportionate share of responsibility, with women taking most of the parental leave. To avoid this tendency numerous countries introduced the so-called “father's quota”, periods of non-transferable leave to be used by fathers. Another pivotal parental leave characteristic is compensation. Each country provides different salary percentages or flat rates for payments, also posing specific ceilings. In general, four classes of compensation can be identified: *a)* highly paid leave, ranging between 100% and 75% of the salary; *b)* high-medium leave, between 74% and 60%; *c)* medium leave, between 59% and 50%; and *d)* low paid leave,

compensated at less than 50% of the salary or with a fixed amount. Since a gender income gap exists, as previously shown, parents make economically rational choices when deciding whether and to what extent taking parental leave. Indeed, it makes sense to guarantee the family the highest possible income, letting the first earner continue working and having the second one taking parental leave. This reasoning could only be challenged by 100% compensation rates, closer gender gaps and higher perceived value of gender equity, so that choices are indifferent at least economically. A relevant final consideration in terms of features could be posed on length. Parental leave duration is key in mothers' re-entrance into the labour market. Indeed, long maternity leave decreases female human capital, risking to complicate or block the re-entrance. On the other hand, short maternity leave promotes mothers' return to work and favours long-term equality.

Therefore, as all the work-life balance policies, parental leave incentives stand with female employment. However, this is only one of the identified benefits of parental leave. They enable fathers to spend more time at home and with their children, motioning a virtuous circle thanks to which both parents are involved in child caretaking and improve the related skills (O'Brien, 2009; Bunning and Pollmann-Schult, 2016), develop stronger emotional bonds (Rege and Solli, 2013), and foster the overturning of social norms, in favour of the two-breadwinner family model and gender equity. To offer a more concrete perspective of these positive insights and how to reach them, specific Nordic countries' policies will now be presented.

2.5.3 Key experiences form the Nordic countries

Castro-Garcia and Pazos-Moran (2016) built a predictor, the Parental leave equality index (PLEI), to assess the equality level of parental leave in twenty-one European countries and ranked them according to the degree to which parental leave policies reinforce or diminish the gender division of labour. Seen the high positions of Iceland (1st), Norway (3rd) and Sweden (4th) and the long-lasting parental leave pioneering role of Nordic countries, the analysis will now present some insights on these nations' policies. More precisely, a first paragraph will be

dedicated to the general Scandinavian perspective on the matter, while the following will present the cases of Iceland and Norway.

The Nordic countries have garnered a global reputation for their progressive approach to gender equality. The matter has been a relevant point in their political agenda since decades and female participation into the labour force served both the gender gap reduction and economic growth. Parental leave policies have been introduced under the idea that work life equality is complicated to be reached without family life equality, as a tool to promote at the same time working women and carer men. The general purpose of these policies in the Nordic countries is indeed to enhance the dual-earner dual-carer family model, creating a society in which both parents participate in the labour market and share housework and childcare (Meagher and Szebehely, 2015). To do so, between the 1970s and 1980s the first schemes of paid parental leave were introduced, allowing families to decide how to divide the period. Then, thanks to recorded data and research, the focus has been placed on non-transferable periods and minimum quotas, with an "use-it-or-lose-it" attitude. Each country detailed this view according to its own context, as it will be now shown with the two selected examples, explained as the 19th International Review of Leave Policies and Related Research (Blum *et al.*, 2023) proposed.

In Iceland there is no specific maternity and paternity leave, but only parental leave, in a gender- and LGBT-friendly view. However, a sort of mothers' quota exists: the off-work period reserved to the parent that gives birth ("maternity leave") coincides with the two weeks after birth compulsorily, and it may be taken from one month before the expected date of birth. To avoid any discrimination, law does not make distinctions in maternity and paternity terms and parental leave is equally designed for both parents, making Iceland the most neutral country on the matter. Parental leave consists in a six month off-work period per parent, based on individual entitlement and paid at 80% of the average earnings of the previous year. Among these six months, six weeks are transferable and this is not the only flexibility feature: parents can use their entitlements as preferred, even simultaneously and on a part-time basis. The only required titles to access the leave are being a biological or adoptive parent and having been active in the national

labour market for at least six consecutive months. Special provisions for those outside the labour market exist. Data from 2020 shows that 85% of fathers took a period of leave, on average of 115 days, compared to 92% of mothers, on average taking 181 days, ranking Iceland first among the countries analysed for the PLEI purposes.

On the other hand, Norway is third in that ranking. This country was the first to introduce fathers' quota into law, in 1993, and one of those with more institutional support towards parental equity, as demonstrated in 2014, when the Federation of Norwegian employers opposed the reduction in the number of weeks intended as fathers' quota. Moreover, Norway is one of the few countries providing 100% compensation rates. Indeed, parents can choose between receiving 49 weeks of parental leave at 100% of their salary or 59 weeks of leave at 80% of their salary. This compensation flexibility is translated into every leave policy. Mothers are obliged to take six weeks of leave for health reasons after the child birth, and three weeks may be taken before the expected date of birth. Fathers on the other hand have two weeks of paternity leave after the birth, but this period of time is compensated according to individual or collective agreements with the employer. Looking back at parental leave, after the childbirth, 15 weeks 100% compensated or 19 weeks 80% compensated are meant as individual non-transferable parents right. The remaining 16 (100%) or 18 (80%) weeks are understood as family right, up to be taken by either parents. Eligibility criteria in the Norwegian scheme requires biological or adoptive parents to have been employed at least six months in the previous ten before the birth, and to earn at least half of the basic national insurance benefit payment over the previous year. A side contribution for unemployed women exists. Recent data shows that nine over ten women are eligible for parental leave and access to it, while the same is true for nearly seven over ten men. Interestingly, the male portion of leave-takers does not change with different leave length: they access their part of non-transferable paid parental leave regardless of how long it is. However, due to the transferability allowed by the system, women benefit from nearly two thirds of the parental leave and men only from the remaining one third.

2.5.4 Provision of childcare services

If parental leave policies are the most relevant childcare mechanism for work-family balance (Kvande and Brandth, 2017), they are not the only ones and they need to be considered in a broader context. Indeed, when leave is compensated at low rates, parents' decision to take advantage of it depends on both their propensity to caretaking and childcare services availability, the latter meant as the access to measures in favour of care for children, especially that provided by governments, organisations or private entities, while parents are at work or absent. In this sense, provisions regarding care facilities to be used during the first years of children represent a valuable policy in favour of gender equity. Furthermore, childcare services could compensate for possible negative effects of parental leave. For instance, long periods of absence from work, even if motivated by parenthood, do not promote labour supply and could result in gender employment gaps for the same reasons explained above.

The literature extensively analysed features and effects of childcare services, generating helpful research for policymakers, who in their turn produced reviews as the one by the European Commission (2009) on which this section is based. Availability of good-quality childcare services provides numerous benefits. In addition to enhancing female labour participation and –thus– fostering economic growth, such facilities are a relevant tool to improve and consolidate the welfare state. Moreover, since childcare services seem to positively impact fertility rates, they can be used to challenge the actual ageing and declining-in-size population. Then, when services record good quality rates they are associated not only with positive employment effects but also with child development purposes. Among these, the ideas of offering the child a safe and stimulating environment and reducing the risk of poverty. Indeed, childcare services also serve the improvement of social inclusion of both parents –especially single ones– and children: women labour participation is the most effective protection against household poverty (Esping-Andersen, 2002). All these positive effects are possible thanks to the provision of childcare services because it reduces the relative price of childcare (Jaumotte, 2003). As demonstrated by multiple countries' evidence, when such costs decrease, labour force participation increases, in particular among mothers. In

this sense services affordability is key. Borra (2006) proved in the Spanish context that a one euro increase in the hourly price of day-care centres reduces mothers' likelihood of labour participation by 32%. On the other hand, childcare facilities could also cause substitution effects. An example of this phenomenon is the impact of childcare subsidies on working hours: those active on the labour market face higher work requests in order to handle the costs of such policies.

Notwithstanding the absence of uniform childcare services among countries, each aims at designing the better policies for both parents and children, in the most efficient and fair possible manner and respecting the legal system and any (budgetary) constraints. To do so, most of the countries resort to formal childcare arrangements, meant as public and institutionalised policies in opposition to informal arrangements, agreements between the parents and private individuals –generally family members or friends– to manage child caretaking. Different types of childhood caring and educational programs can be identified among formal childcare arrangements, such as day-care centres, nurseries, kindergartens and preschools, generally differentiated by focus, age range and duration. The French case is going to be presented to better explain these formal arrangements and offer a more concrete perspective on the provision of childcare services.

2.5.5 The French case

France has been chosen as the country to detail for its childcare services provision because of its intermediate position within welfare state models, characteristic that well serves the purpose of this thesis. Indeed, according to the comparative review by Meil *et al.* (2021), on which this section is based, France conservative model stands between Mediterranean and Scandinavian ones sharing some features with the former while having implemented considerable state intervention as the latter. The variaged French childcare model aims to enhance fertility and female employment rates, as well as parents' freedom of choice and work-life balance (Fagnani and Math, 2011). Another feature that poses France between these two models is the relative high public spending in favour of family benefits and policies, recorded as 2.4% of national GDP (Eurostat, 2020). Furthermore, this country's system is ranked among the highest in quality terms

thanks to its child-to-staff ratios and elevate educational requirements for personnel (OECD, 2018).

Childcare services are relevant in France due to short parental leave. Mothers benefit from 16 weeks leave, compensated at 100% of their salary, while fathers from only 2 weeks, at the same rate (Boyer and Fagnani, 2019). Parents can access another paid off-work period up to the child age of three, but its value depends on multiple factors like the number of children and income level (Fagnani, 2020). Another reason in favour of the relevance of 0-3 child care services in France is the ensured universal enrolment from the age of 4. In this sense, parents should choose between self-childcare provision or external services, either formal or informal, during the first three years of their children. For this reason, the analysis will now deal with possible childcare options mainly for this age range according to CERN and French Administration official information. In France there are four main kinds of institutions: nurseries (usually called *crèches*), pre-elementary schools (in French, *ecole maternelle*), day-care centres (*halte garderie*) and childminders (*assistantes maternelles agréée*). *Crèches* welcome children from zero to three years of age and can be run by both local authorities or private organisations, as in the case of “collective nurseries”, or by companies or groups of parents, as in the cases of *crèches d'entreprise* and *crèches familiale* or *crèches parental* respectively. Pre-elementary schools represent the obligatory schooling system for children in the age range 3-6, but they can as well enrol part of the students from their two years of age. Day-care centres and childminders involve children from their birth to their entrance to primary school, at the age of six. The former is generally meant as an occasional childcare system since children can spend only up to 16 hours per week in these private or public structures. Finally, *assistantes maternelles agréée* are approved employees looking after children at their home. A side of these frequent services, private childcare provided by nannies, babysitters and *au-pairs* child caretaker is also widespread.

Interestingly, despite the important public investments towards childcare services, low income (and qualification) parents tend to opt for at-home caring and self-childcare provisions, while high income (and qualification) households seem to prefer pre-school or professional childcare. Non-parental care, generally taken

after maternity leave, involves nearly 56% of under-three children, among which 19.7% are looked after by their extended family and 10.9% by professional care providers. This latter percentage is actually high if internationally compared –for example to Norway– and can be explained thanks to the subsidies offered by the French government –and not the Norwegian. Another relevant data is the average use of childcare services, recording 31.4 hours per week and thus positioning near to a full working seven-day period. In this sense the use of non-parental care is high in France, even though it is noteworthy that the national public investment favours preschools services and professional care providers and lowers extended family participation to childcaring. However, in equality and gender perspective it must be noted that access to formal childhood services is inversely conditioned by income: the lower it is, the lower the access to formal care, as stated above. Due to this feature France has not yet reached universal access to public policy, however, the country has been recording better and better gender gap data (EIGE).

2.6 Conclusion

This chapter has explored how various countries have utilised fiscal policies to bridge the gender gap. Analysing international experiences reveals a diverse array of tools and their effectiveness in promoting gender equality. Starting with the importance of sex-disaggregated data and gender budgeting, the analysis offered a framework for integrating gender considerations into all aspects of public finances. Then, tax policies have been taken into account. Labour income taxation is more gender-friendly if progressive and based on individual units, while capital and wealth taxation require more in-depth considerations. Work-life balance policies are the latter noteworthy topic. Parental leave programs and childcare services provision have been analysed as models for enabling shared childcare responsibilities and thus reducing gender gap.

However, while the experiences explored offer valuable insights, it is crucial to recognize the need for context-specific solutions considering each country's existing social and economic landscape. Hence, the next chapter aims at

considering what Italy has been doing to enhance gender equality and suggesting possible adaptations of the above analysed policies to do so.

3. Policies to Reduce Gender Gap: Italian Current Status and Future Perspectives of Gender based Taxation

3.1 Introduction

The persistent gender gaps in Italy remain a significant barrier to social and economic progress, thus this chapter focuses on the potential of fiscal policies to address these disparities. It first delves into exploring how the country is dealing with gender gaps through fiscal policies. Then, it treasures the emerged strengths and weaknesses to investigate future perspectives. Indeed, by analysing the current landscape, exploring potential improvements, and acknowledging the limitations of specific reforms, the chapter aims to provide a comprehensive roadmap of the Italian state of art.

The chapter begins by examining the current status of gender-related policies in the country in section 3.2. This analysis delves into the National recovery and resilience plan approach to gender mainstreaming and its alignment with the National strategy for gender equality. Afterwards, gender budgeting and the main tax and work-life balance policies are examined. Building on this foundation, the following section 3.3 delves into potential improvements for existing policies, with a part for each of the above mentioned main interventions. Finally, section 3.4 is dedicated to the notable Alesina, Ichino and Karabarbounis (2011) gender based taxation proposal. This part presents both their model and the constitutional boundaries it faces in Italy.

3.2 Current status of main gender-related policies

This section delves into the current landscape of policies implemented in Italy to address gender inequality. Considering the important variations introduced by the National recovery and resilience plan (NRRP), the analysis poses the document at the beginning, exploring how it enhances gender mainstreaming in the Italian framework. Then, there will be a gender orientated description of the main policies as identified in the previous chapter, in order to allow for a comparison. Thus, the utilisation of gender budgeting, taxation systems and work-life balance

policies is going to be presented. More precisely, as regards the two latter topics, particular attention is reserved to consumption, labour and capital income taxation on one hand, and to parental leave and childcare services provisions on the other.

3.2.1 National recovery and resilience plan

Despite not being exclusively a gender-related policy, the national recovery and resilience plan (NRRP) represents the reaction of both the European Union and Italy to the Covid-19 crisis and due to its uncommon significance it needs to be further analysed. The Next Generation EU is an ambitious program that aims at enhancing the digital and ecological transition, improving workers' skill sets, opposing poverty, social exclusion and disparities, fostering equality between genders, regions and generations, and promoting economic and social development. The program involves 750 billion euros, of which 672.5, about 90%, are allocated in favour of recovery and resilience facilities (RRF). Italy benefits of 191.5 billions thanks to the European RRF, thus being the first recipient in absolute terms.

To access these resources, the country committed to four important reforms (Public administration; justice; legal system; and competition) and six missions (digitalisation, innovation, competitiveness, culture and tourism; green revolution and ecological transition; infrastructure for sustainable mobility; education and research; inclusion and cohesion; and finally, health), as reported by the legal bases regulating the NRRP (the legislative decree 77/2021 and further updates). In doing so, Italy recognised three cross priorities to be taken into account during the entire designing and implementation of the NRRP: youth, gender equality and gaps reduction in standards of living. Hence, the analysis will now present the adopted gender mainstreaming perspective and one of the plan aspects where gender equality is more sustained, integrating the others in the following sections.

I) Gender mainstreaming

The Italian recovery and resilience plan embraces the practice of gender mainstreaming recognising gender equality as a transversal priority. This research understands gender mainstreaming as defined by the Council of Europe: the (re)organisation, improvement, development and evaluation of policy processes, so

that a gender equality perspective is incorporated in all policies at all levels and at all stages, by all the actors normally involved in policy-making. Following this line, Italy is not precisely targeting gender equality yet it attempts the closure of gender gaps generally involving gender considerations, posing *ex ante* and *ex post* evaluations. Indeed, according to the European Court of Auditors (2021) it is fundamental that EU members constantly monitor the whole gender impacts of their policies, so as to be enabled to update and improve their interventions. To do so, the Court stresses the importance of sex-disaggregated data, on which Italy is disposing considerable attention⁹.

The NRRP recognises that the pandemic has disproportionately affected women, widening existing gaps (Peck, 2021), and it opts for a gender mainstreaming approach to address the issue. This is undoubtedly visible through the measures in favour of female participation into the labour market, thanks to the interventions giving support to women entrepreneurship and work-life balance infrastructures (Camera dei Deputati, 2024a). The improvements of the gender budgeting practice, that will be analysed later on, are also linked to this approach. Furthermore, it can be recognised from the adoption of the gender equality certification system and the promotion of gender procurement in the processes of project allocation. Following this line, Italy aligns with OECD (2018) suggestion to pursue the gender mainstreaming approach in conjunction with targeted interventions.

II) National strategy for gender equality

Another interesting tool introduced by the recovery and resilience plan is the National strategy for gender equality (in Italian, *Strategia nazionale per la parità di genere*). This document is a five-year well-structured plan that applies the EU gender equality strategy into the Italian case. It aims at defining a policy system on which base introducing concrete, definite and measurable actions, with the final objective of making Italy gain five percentage points in the EIGE (European

⁹ For insights, the analysis proposes the set of events organised by Noi Rete Donne in 2021, more precisely the episodes “*Recovery plan: l'importanza delle statistiche di genere*” (Recovery plan: the importance of gender statistics) and “*Recovery plan: bilanci di genere*” (Recovery plan: gender budgets) available on youtube.

Institute for Gender Equality) gender equality index by 2026. The strategy proposes interventions in five of the areas where action is more needed: labour, income, skills, time and power.

To mention some, in labour terms the strategy deals for example with incentives for companies that employ women or to support their return to work during and after motherhood, and it supports female enterprises through tax reductions. As regards income, the strategy targets the gender pay gap, proposing a law that defines illegal and irregular situations. With this base, it also considers the reduction of the pension gap, crediting the contributions to parents during their parental leave. On the skills topic, the focus is posed on STEM subjects, due to their relevance as both most required competences in the job market and field with the lowest pay and career gaps. Some examples for this area are the introduction of scholarships to sustain female STEM students and the provision of “female quotas” in the STEM faculties of the university with little female presence. As regards time, the strategy promotes the share of parental responsibilities between sexes, mainly through childcare services. In line with the NRRP, it fosters the supply of public nurseries and incentives the in-house adoption of such services for bigger companies. Tax reductions are linked to both proposals, in addition to the ones for caring costs of children, elderly and disabled people. Finally, among power area, the strategy supports the extension of the Golfo-Mosca law (the regulation that introduced female quotas in boards of directors of listed companies, law 120/2011) and of specific gender equality positive provisions in regional electoral laws. With such interventions the strategy aims at opposing gender stereotypes, reducing the gender gap and fostering economic and social development.

Key actors in this attempt are two *ad hoc* bodies introduced by the strategy: a inter-institutional control room (in Italian, *Cabina di regia interistituzionale*) and the national observatory for the integration of gender equality policies (*Osservatorio nazionale per l'integrazione delle politiche per la parità di genere*). The first coordinates all the administrations involved and guarantees that the additional five million euros per year since 2022 are properly distributed; the second is the technical body supporting the latter, mainly with monitoring, analysis and proposing tasks.

Recent EIGE data reports the significant improvements reached by Italy thanks –at least partly– to the national strategy for gender equality. In 2021, starting year of the quinquennial plan, the Italian gender equality index (based on 2019 data) scored 63.8, ranking Italy 14th in the EU, whose average score was 68. The same index in 2023 (based on 2021 data) reported 68.2, making Italy gain one position and close the gap with the European average, scoring 70.2 that year. Hence, Italy closed its gender gap of 4.4 points in two years, almost reaching the 5 points target of the strategy in about half of the expected time.

3.2.2 Gender budgeting

The practice of gender budgeting in Italy is relatively recent, since it was first introduced in 2016. However, as in other advanced countries, some local administrations began experimentations in the early 2000s, acknowledging the suggestions from the 1995 Beijing World conference on Women (Guerra and Romano, 2020). With these bases the budgetary regulation, law 169/2009, has been implemented reforming the system and giving a nationwide coordination on the gender matter. Indeed, thanks to article 38-*septies* of the mentioned law, Italy is committed to annually publish a gender budgeting report from the financial year 2016 on. Hence, the Italian legal framework for this public management tool aligns more with the Icelandic one than with the Austrian, as its regulation is included in the budget law but not precisely targeted by the Constitution –which disciplines budgeting through article 81.

The Ministry of Economics and Finance (MEF) plays a pivotal role in the Italian gender budgeting, as well as the State general accounting department (in Italian, *Ragioneria Generale dello Stato* - RGS), the *ad hoc* Committee for equal opportunities, the National Institute for Statistics (ISTAT) and the one for Social Security (INPS). More precisely, two MEF departments are particularly involved, the finance section and the general affairs department, since the Ministry is responsible for drafting a specific integration of the Economic and Financial Document reporting the progress of gender-related indexes and it is also in charge of assessing the expected developments. Furthermore, the above mentioned committee is constituted at the Ministry of economics and finance. Aside from these

central institutions, public administrations are supposed to arrange single in-house centres in charge of gender considerations. To efficiently promote gender equality, all the involved actors collaborate. Indeed, the gender budget report includes multiple sections, all requiring joint efforts: *a)* gender gaps monitoring, *b)* accounting reclassification of public spending, *c)* analysis of the main fiscal policies, *d)* gathering of actions, and *e)* legal review.

One of the most interesting parts is the accounting reclassification of public spending, since Italy represents a good example internationally for the methodology used in this context (Downes and Nicol, 2020). Originally, the recognised categories were direct spending, sensible spending and neutral spending, respectively linked to policies that target, could impact or do not affect gender equality. As well illustrated by Guerra and Romano (2020), the analysis of sensible spending is particularly relevant in budget tagging terms because a correct identification of these expenditures helps in designing policies able to reduce gender differences without posing additional public burdens. On the other hand, distinguishing sensible from natural spending can be challenging and despite common guidelines different administrations could classify such categories not homogeneously. To solve these issues and increase the spending in favour of gender equality, the interventions linked to the NRRP was key. In 2023, on an experimental basis, a new spending category was introduced: “expenditure to be deepened”, because of unknown yet potential gender impacts. The aim of this class is to enhance gender information related to public spending and to reduce the annual neutral expenditure. Indeed, about 70.6% of 2024 total public spending is reported as neutral, while only 0.6% as direct spending (Senato della Repubblica and Camera dei Deputati, 2024¹⁰). Despite the increase in this latter number throughout last

¹⁰ The report also offers a concise yet complete analysis of public spending related to 2024 budget law missions, reporting the expenditure rate in favour of gender equality. To mention the most relevant, among mission 24 “Social rights and policies, and family” (*Diritti sociali, politiche sociali e famiglia*) 93.5% of the total spending is classified as sensible spending; among mission 25 “Social security policies” (*Politiche previdenziali*) it is the 78.9%; for mission 27 “Immigration, reception and guarantee of rights” (*Immigrazione, accoglienza e garanzia dei diritti*), 59.8%; for mission 9 “Agriculture, agri-food policies and fishing” (*Agricoltura, politiche agroalimentari e pesca*), 26.6%; finally, for mission 22 “Education” (*Istruzione scolastica*), 24.4%. However, only 9 out of 34 missions record over 10% of sensible spending, while 15 register less than 0.5% of public spending in gender perspective.

years, it still represents a small slice that deserves to be implemented, especially considering that most of these amounts targets parent-related policies, fundamental for female labour participation as seen in the previous chapters. The remaining 16.6% and 12.2% of total spending refers respectively to sensible expenditure and the last introduced spending class (*ibid*). Thus, the latter 12.2% stands in favour of future improvements of gender-related spending. As regards this data, an important specification is however needed: human resources spending is excluded from accounting reclassification. Due to the impossibility to discern such expenditure in the single projects workers are related to, this category is excluded from direct and precise considerations of gender budgeting and the report only offers a pro-quota project esteem of it.

Finally, it is noteworthy that a considerable portion of Italian gender related policies targets the reduction of gender and domestic violence. The matter is of relevant interest in Italy, however it is out of the purposes of this thesis due to the lack of literature analysing its interconnections with gender gaps and fiscal policies, reason why further research is desirable.

3.2.3 Tax policies

Following the line scratched in the previous chapter, this section deals with tax policies in a gender perspective, focusing on labour and capital taxation, in addition to the consumption one. Indeed, acknowledged that tax systems could affect men and women differently, it presents the current Italian scenario highlighting the main features.

D) Labour income taxation

As in the majority of advanced countries, the Italian labour income taxation is based on a progressive system with multiple tax brackets and the taxation unit is the individual. Since the 1973 tax reform, the main levy for this category is the personal income tax (in Italian, *Imposta sul reddito delle persone fisiche* - IRPEF) now regulated by the income tax consolidation act (*Testo unico delle imposte sui redditi* - TUIR) introduced with decree of the President of the Republic 917/1986. The introduced IRPEF represents the legal synthesis between the two historical

models of Italian income taxation, one based on coupon tax and the other on complementary tax. Under the united framework of this taxation system, natural people are taxed for the possession of legally recognised incomes, in money or in kind, according to both worldwide taxation and source taxation principles. Article 6 of the above mentioned law recognises six IRPEF taxable incomes: land income, unearned income, earned income from both employed and self-employed work, business income, and diverse income. The algebraic sum of these categories composes the taxable income. After the application of allowed deductions, different tax rates are applied according to the tax brackets. In 2024, the minimum applicable rate is 23%, for individual declaring an income up to 28,000 euros, while the maximum one is 43%, for incomes over 50,000 euros, with the only –contrary to the standard TUIR provision– middle option of 35% rate for 28,000-50,000 euro incomes (legislative decree 216/2023). Interestingly, 53.7% of those who declare an income under 15,000 euros is woman, and the percentage diminishes as the considered income increases (Lungarella, 2022). Therefore, the redistributing effects of the progressive system is limited in gender terms –as it is designed to be– considering the disproportion within income levels. Indeed, the deductions and tax allowances provided by the IRPEF regulation, even the ones related to parenthood and caring duties, risk to benefit men more than women in a scenario where the latter may not have enough income to fully access them (Stotsky, 2004).

The relevance of labour income taxation in the attempt to reduce the Italian gender gap is then enhanced considering Italian tax-to-GDP data. In 2022, the country ranked fifth among the OECD countries in these terms, with a tax-to-GDP ratio of 42.9%. Furthermore, taxes on personal income, profits and gains represent the 26% of the total tax revenues, and social security contributions an additional 31% (OECD, 2023b). Considering such amounts and answering the Schratzenstaller *et al.* (2017) call for gender considerations within taxation systems, the NRRP based some of the introduced measures in favour of gender equality on IRPEF data. However, most of the provided deductions or allowances deals with capital income taxation, as it will be now detailed.

II) Taxation of capital income

Taking back the above mentioned OECD (2023b) statistics, taxes on corporate income and gains represents the 4% of Italian total tax revenues, a low rate if compared to the 10% scored by OECD countries on average. Despite that, the majority of female employment incentives are promoted through deductions and allowances from capital income taxation.

As seen in the previous chapter, capital income is the return on capital assets. Within the Italian framework, capital income can be taxed both upon natural people and body corporates, in which case the applicable tax depends on the kind of company. Indeed, the income tax consolidation act (TUIR) regulates both the personal income tax (IRPEF) and the corporate income tax (in Italian, *Imposta sul reddito delle società* - IRES). This distinction is relevant for applicable subjects, rates, deductions and allowances. To mention one of the differences, in the IRES case there is only one tax rate, of 24%, thus making this tax proportional and not progressive. Policy-makers intervene to foster gender equality mainly through two directions: supporting female enterprises and gender equal companies.

Aware of the existing disparities between men and women in the propensity to risk, and therefore to business and financial investments, one of the main areas of intervention for Italian policy-makers precisely targets female enterprises. To be considered so, the rate of female participation in the business depends on the kind of enterprise. Generally, women should be at least 60% in case of cooperatives or partnership companies, two third whether limited companies, or the owner in case of sole proprietorship. Related female-friendly measures mainly deal with facilitations in credit access. They could be non-repayable contributions at the constitution phase of the business, and/or zero-tax fundings and loans in the following steps. Female enterprises, as long as small-medium enterprises, can also access financial plans with no additional warranties for the resources linked to the special SMEs fund (in Italian, *Fondo di garanzia per le PMI - Sezione speciale imprese femminili*), thus avoiding guaranty or insurance costs. Again, the NRRP enhanced the public effort in this line, investing 400 million euros to be divided between multiple interventions. Among those, there is also the development of educational and orientation programs to foster the entrepreneurial culture among

girls and women (Camera dei Deputati, 2024b). Doing so, Italy attempts at opposing female financial illiteracy (Bongini *et al*, 2015) and preference for informal financing systems (Ongena and Popov, 2016).

The other important area of intervention targets female employment through incentives for gender equal firms. Two policies are worth attention: payroll tax cuts and the gender equality certification. A first gender specific tax reduction was introduced as part of the 2012 pension system reform, known as law 92/2012 or more frequently as “Fornero reform”. In the context of the sovereign debt crisis one way to reduce unemployment was to allow a temporary 50% reduction of the payroll tax rate to employers who hired eligible unemployed women. Hence, the law stimulated the demand for female workers and boosted business activity and profitability by reducing employer taxes (Rubolino, 2022). The author also found that the marginal value of public funds of this preferential tax scheme is 2.2, meaning that for each additional euro spent in its favour the policy generates about 2.2 euros of social value (*ibid*, pages 46-47). The positive employment and social benefits of this measure are thus proved. However the policy was not able to generate the desired wage effects, since there was no gender wage gap reduction. Finally, as regards the second policy, fiscal benefits are granted to companies committed to gender equality, thanks to a recently introduced certification system. Law 162/2021 describes the gender parity certification as a tool to clarify and measure the in-house initiatives adopted to reduce the gender gap, through for instance parity of opportunities, equal pay and parenthood policies. The bestowal of such certification is linked to the fulfilment of standards defined in a specific 2022 decree of the Equal opportunities department. Once obtained, the certification allows for multiple benefits, such as the 1% tax reduction in insurance contributions for the employer, up to a limit of 50,000 euros, and reward measures within competitive tenders.

III) Consumption taxation

Consumption baskets tend to differ between men and women (Bryce and Oleny, 1991) thus influencing gender gap. For this reason part of the literature studies possible effects of policy interventions in consumption taxes and a few

consider gender implications, especially for publicly debated products. As explained in the previous chapter, equality through goods and services purchases is generally more effective whether supported by subsidies or free provisions than by tax reductions (Ebrill *et al.*, 2001). However, the social relevance of feminine hygiene products and health and caring related goods makes them reserve tax rate variations. In Italy, the main consumption levy is the value added tax (VAT). It solo represents about 16% of the total tax revenue, more than half of wholly considered goods and services consumption taxes (OECD, 2023b). The Italian VAT system is regulated by the decree of the President of the Republic 633/1972, according to which the standard tax rate is 22%, applicable to the added value of goods and services, meant as the worth of their production minus the value of intermediate inputs used in the production itself. Reduced tax rates are provided for specific categories of goods and services, detailed by the law. The lower applicable rates are 4% and 5%, mainly reserved for some not-finished foodstuffs and basic health necessities. However other products related to these categories are taxed at 10% rate. This percentage is also applied, among the others, to energy- and construction-associated goods and services, products related to tourism, catering and culture, and feminine and child hygiene products. During recent years these latter classes have been object of variations. Nevertheless, their 2024 above mentioned tax rates reflect the Italian distance from western Europe countries, where the products are taxed at the lowest rate, as basic necessities.

3.2.4 Work-life balance policies

The last paragraphs of this first “existing policies” section pick up the thread posed in the previous chapter dealing with work-life balance policies. In particular, the analysis considers the two most relevant interventions as applied in the Italian case: parental leave and childcare services provisions. Indeed, these instruments are pivotal for reducing the gender employment gap by promoting female participation into the labour market (Brough *et al.* 2008).

I) Parental leave

The analysis of parental leave policies is going to be based on the 19th International Review of Leave Policies and Related Research (Blum *et al.*, 2023) in order to guarantee the possibility of comparison with the international cases proposed in the previous chapter. The Italian system is provided with three parenthood-related policies: the maternity leave (In Italian, *congedo di maternità*) accessible to mothers only, the paternity leave (*congedo di paternità*) dedicated to fathers, and the parental leave (*congedo parentale*) for both parents. All these policies have been object of recent interventions, also due to the reception of the EU directive 2019/1158, through decree 105/2022.

Maternity and paternity leaves are paid and obligatory non-transferable individual rights granted to mothers and fathers respectively. For the female one, all employee and self-employed women with a social security membership are eligible to five month leave, of which at least four weeks can be taken before the expected date of childbirth. This period of time is by law compensated at 80% of the previous earnings, with no upper limits. However, national collective agreements generally guarantee a 100% compensation, as it is legally the case for public sector employees. On the other hand, this full payment is always granted to fathers, who however benefit from a considerably shorter period of leave: only ten working days, plus the possibility of an additional one if the mother transposes it from her maternity leave. All employees are eligible for this paternity tool, except members of same-sex couples. The leave can be taken between the two months before childbirth and the five after, on a daily basis –meaning that hourly absence from work is not recognisable as paternity leave. It must be noticed that the obligatory nature of this policy is recent and linked to the low take-up rate of this advantage, especially in front of the widespread female corresponding population. Being enforced from August 2022 data on paternity leave take-up is sticky. Aware of this minus, that year statistics show that about 64% of fathers accessed paternity leave (INPS, 2023, page 342). One consequence of the recent obligatory nature is the still present necessity for fathers to notify the employer in writing with at least five days of advance about the intention of taking advantage of the paternity leave.

Parental leave as well is an individual entitlement, partly non-transferable and partly transferable, yet completely voluntary. It is generally taken after the above described tools, up to a maximum of six months per parent, with a shared total limit of ten months. This latter ceiling can be extended to eleven months (father bonus) whether the father benefits from at least three months of parental leave. The tool can be accessed in any moment up to the thirteenth child's birthday, being compensated at 30% of parent's earnings if the child is under six, and being not paid in the six-twelve child's age range. However, thanks to 2023 budget law, the first 30 days of parental leave are compensated at 80% for all beneficiaries, and the full compensation is provided for public employees. Then, 2024 budget law introduced an additional beneficial month, when the payment is done at 60% of the earnings. All employed and self-employed parents are eligible for parental leave, even though there are specific less-beneficial measures for the latter. No distinction is here made for same-sex couples. Another interesting step-forward visible from this work-life balance policy was introduced with a 2009 clarification. Fathers are now entitled to parental leave even in the case of unemployed mothers, while before that intervention the male access to this policy was allowed only in case of self-employed women. The change thus recognises equal financial value to in-house and out-house work (Blum *et al.*, 2023). This ideal gender equality is however only formal so forth, since in 2021 fathers accessed 25 days of parental leave, while mothers 61 (INPS, 2022).

It is finally noteworthy that thanks to NRRP interventions, pension contributions are made by the National institute for social security (INPS) for all forms of parental leave. These funds are financed by contributions from both employers and employees, in different portions depending on singular or national employment contracts. This pension provision was designed because of its potential yet pivotal support towards the closure of the gender pension gap, crossing solely sectoral policies in a gender mainstreaming perspective.

II) Provision of childcare services

The Italian scenario can implicitly –and negatively– demonstrate the positive interconnection between the availability of early childhood services and

gender gap. Considering the parental leave periods presented in the previous paragraph, the maximum duration of post-natal leave is 15-16 months¹¹, of which only about one third is well paid (Blum *et al.*, 2023). Law 1044/1971 recognises the access to early childhood education and care (ECEC) systems as a social right for both children and working mothers. However, the 2022 share of seats in educational services for children under three years old is 28%, with considerable regional differences (Istat, 2023b). Fortunately, the situation improves for children in their three-five age range, with 90.5% of them enrolled at preschool (in Italian, *scuola d'infanzia*) in 2019 (Istat, 2022b).

The important lack in ECEC services for 0-2 children is well-known in Italy and thus supplemented to reach national and European targets. Law 234/2021 sets the aim of 33% minimum seat availability for nurseries (*asili nido*) within 2027, while the EU promotes a 45% accessibility rate by 2030. In terms of local distribution of services, legislative decree 65/2017 sets the objective of reaching ECEC provision in 75% of municipalities, not yet reached. Despite the low availability rates, it is noteworthy that most nurseries recognise the importance of work-life balance rewarding the households with working mothers and solo parents through their access criteria. It is also relevant that the mother's working condition is the greatest determinant of nursery attendance: children in such a household attend in 34.2% of the cases, compared to 12.9% of children whose mother does not work (*ibid*). On the other hand, the economic situation of the family is taken into account only by a minority of nurseries. Indeed few centres use indicators such as the index for equivalent economic situation (*indicatore della situazione economica equivalente* - ISEE) as access criteria and even less reward economically disadvantaged families with prioritised access or reduced tuition fees.

In addition to low supply of services for younger children, the above mentioned different enrolment rates between nurseries and preschools can be explained by divergent costs. The 2021 average annual spending per family was 1,758 euros for the former and 676 euros for the latter (*ibid*). These data explain why most of ECEC related public incentives are cash bonuses, mainly as refunds.

¹¹ The esteemed duration of 15 or 16 months depends on the father bonus, the possibility to extend the parental leave of one month provided that the father accesses at least three months of its right.

It is for example the case of the 2017 “nursery bonus”, regulated by law 232/2016. Then, starting from 2020, budget laws and the subsequent NRRP dealt with family allowances more in general and introduced a new tool, the single and universal check for dependent children (*assegno unico e universale per i figli a carico*), with the aim –among the others– to reduce ECEC fees. These bonuses lighten the burdens associated with childcare services, yet further actions are needed. In this line, the 300 million euros allocation introduced by 2021 budget law in the context of NRRP nurseries reform in favour of new facilities is auspicious.

3.3 Possible improvements for existing policies

Building upon the above presented analysis of international and Italian gender-related policies, the aim of this section is to synthesise the main findings that emerged so far and shed light on potential improvements suggested by the literature. The identified strengths and weaknesses serve to stimulate further discussion and explore potential future interventions specifically tailored to the Italian context. Needless to say, it is important to acknowledge the inherent challenges of directly transplanting best practices from other countries, primarily due to divergent legal, social and economical frameworks.

The section is structured as follows. First, gender mainstreaming considerations are posed, including gender budgeting and sex-disaggregated data. Second, consumption, labour and capital income taxations are analysed in the tax policy part. Third, work-life balance policies considerations are presented dealing in particular with parental leave and childcare services. Finally, beyond these specific areas, there will be some further suggestions from the literature.

3.3.1 Gender mainstreaming

Throughout the last years Italy significantly improved its efforts towards a widespread application of the gender mainstreaming approach. In particular, as stated by Landini and Ferrannini (2022), the national recovery and resilience plan better captures the multidimensionality of development and well-being. It also highlights some crucial and historical Italian issues, offering a proper room for

individual empowerment improvements. The plan has the merit of recognising and assigning a role to civil society, especially to third sector entities, thus aligning with that international model that supports the presence of stakeholders alongside governmental processes. The inclusion of these actors represents a step forward according to Costa et al (2013) and implements one of the suggestions coming from Guerra and Romano (2020). However, as highlighted by the latter authors, further coordination with academia and practitioners is still desirable. At the same time it is also fundamental to promote accountability through all the involved actors, who need to be aware of the non-neutrality of multiple policies. In this line, the efforts towards sex-disaggregated data, monitoring tools and analysis skills should continue to be implemented. Improvements in institutions' capability to assess both *ex ante* and *ex post* gender effects would contribute to more effective baseline analysis, one of the most appreciated tools internationally. In general, performance monitoring is key and it should be implemented not only to incremental or new measures but to all existing policies, spending review processes as well (*ibid*). Spending reclassification offers a final possible improvement. The operation indeed excludes evaluations about human resources expenditures despite their economical and social relevance.

3.3.2 Tax policies

The above presented best practices in the international tax scenario propose interesting sparks. For instance, the gender relevance of the unit of taxation, with the final preference for the individual instead of the household, at least in labour income taxation considerations. Within this same topic the comparison sheds light on the possibility to introduce further measures to guarantee basic social benefits, as it is the case of the Swedish use of domicile criteria next to the income one. Another captivating example emerged while considering capital income taxation. The Canadian support in favour of gender equal enterprises is particularly high when towards highly innovative start-ups. Hence, the country simultaneously invests in gender equality and scalable firms, increasing its economic development chances. From the consumption taxation point of view, one main takeover is the

literature rejection of tax rate reductions in gender perspectives, supporting instead subsidies or free provisions. Despite this finding, feminine and children hygiene products are highly taxed in Italy if compared to European countries and considering their social and gender relevance this mismatch suggests a rate reduction.

Analysing more in depth the Italian case and considering possible variations in tax revenues, Marini and Salvini (2022) stand for an increase in the burden of labour and capital income taxes, and of consumption taxes only when necessary. Moreover, the taxation of personal and corporate income presents room for improvement. First, neither IRPEF nor IRES refer to a complete scheme for gender considerations, since categories such as land income and diverse income are generally not analysed collecting sex-aggregated data (Ragioneria Generale dello Stato, 2018). Then, focusing on personal income, most interventions to reduce the gender gap act through deductions and allowances. While formally neutral, this mechanism could produce distorted effects because it can not be accessed by individuals with insufficient levels of income (in Italian, *soggetti incapienti*), frequently lower earners, thus women (Guerra and Romano, 2020). As regards the interventions in female favour within corporate income, the focus on skills development and culture promotion is praiseworthy (Landini and Ferrannini, 2022), especially considering the emphasis given by the NRRP to on-job and life-long learning. Indeed, highly qualified individuals and employees are paramount in the economic development of advanced countries. However, some evidence from the Italian business framework could diminish the efficiency of the introduced educational programs. Bartoloni *et al.* (2021) show that a non-deniable portion of firms base its competitiveness on low human capital costs, therefore not rewarding highly qualified jobseekers. On the other hand, particularly productive firms derive their advantages from peculiar inner specificities, hard to be thought about in external training (Arrighetti and Landini, 2019; Filippetti *et al.*, 2019). Furthermore, Giannini *et al.* (2021) criticise the NRRP capability of promoting organisational chances within Italian enterprises. What the plan deals well with is the introduction of labour-related policies in connection to social and industrial ones (Landini and Ferrannini, 2022). However, the incentives for female enterprises

and the introduction of the certification for gender equal companies are not able to guarantee higher female employment rates. Indeed, according to Casarico and Lattanzio (2021), none of the introduced policies relevantly impress the main hindrance to female labour participation, the unequal distribution of caring duties.

3.3.3 Work-life balance policies

The individualistic *versus* collectivist culture of a country has been proved to influence the design and even the presence of work-life balance policies (Schein, 1984; Spector *et al.*, 2007; Brought *et al.*, 2008). Italy is not as individualist as the UK or the US, though it is neither as interventionist as the Scandinavian countries. Its middle cultural position is reflected in the quality and quantity of the policies it proposes (*ibid*), thus making it comparable to the conservative-Mediterranean French model. Both parental leave policies and childcare services provisions offer relevant rooms for improvement in the Italian context.

As regards parental leave, one of the areas where intervention is most needed is the length of paternity leave, it being only ten days long. Indeed, despite the recent considerable increases in the compensation of first month parental leave, interventions that made the policy more attractive, the off-work period reserved to mothers and fathers is still unequal. Moreover, such a disproportion distances Italy from the Nordic dual-earner-*dual-carer* family model. It must be however noticed that important steps forward have been done on the matter, for example rendering paternity leave obligatory. In this line, the “use-it-or-lose-it” approach is enforced. On the other hand, the length of maternity leave and female parental leave could be reduced, since long absence from work deteriorates human capital and reduces the probability of entering the labour market (Rocha, 2021; Castro-Garcia and Pazos-Moran, 2016). Another interesting consideration regards compensation. In fact, the Norwegian dual system where parents can choose between a longer leave period less paid or a shorter leave more compensated could represent an interesting suggestion for the Italian parental leave scheme.

The considerations above the provision of early childhood education and care services need to be distinguished according to children's age. The Italian infrastructures for over three children are adapted; those for younger children still

represent a lump. Service availability is far from the established targets and out-of-budget for numerous families. The introduced fiscal facilities help yet they could cause the gender distortion previously explained. However, solutions might not be “needed” considering the demographics of the country: an ageing population with alarming natality rates. Seeing the glass half full, the phenomenon answers the ECEC services lack thanks to informal caring arrangements, especially within families, model already widespread both in Italy and France. Being realistic, the issue is heavy and demonstrates the necessity of supporting higher natality and employment rates, results achievable also through work-life balance policies.

3.3.4 Further suggestions

Guerra and Romano (2020) highlight the quality of the Italian well-being and sustainable development goal (SDG) budgets, tools analogous to the gender budget yet focused on the topics of their title. Considering the mainstreaming approach shared between gender, well-being and SDG evaluations, the authors suggest undertaking a common viewpoint while designing public policies, contemplating the three areas together. Their proposal is based on data interconnections and enhances the integration between different areas of well-being. Combining the specific budgets, the main one would be more complete, coherent and effective from the authors’ perspective.

In the same work the authors also point out three qualifying conditions for gender equality and gender-responsive policies. The first calls for a powerful political leadership, able to promote a cultural change and design the necessary reforms. The second deals with complete statistics. The authors promote the acquisition of sex-disaggregated data and the collaboration of each administration with the National institute for statistics (Istat). Finally, the third qualifying condition requires the supervision of a third-party body, possibly the Parliament. Such an actor would keep policy-maker accountable and foster discussions.

According to Iacobellis (2021), Italy has pursued numerous gender related interventions. Though, the measures are characterised by a sporadic nature and are damaged by the absence of a systematic approach, features that have hindered the adoption of legal institutions able to pursue gender equality in the medium-long

run. Among multiple others, Iacobellis expressed in favour of gender based taxation, a positive policy long discussed but never implemented that is now going to be deepened.

3.4 Gender based taxation: a long waiting reform

According to optimal taxation theory, a benevolent government should tax individuals who have a more elastic labor supply less. The labor supply of women is more elastic than the labor supply of men. Therefore, tax rates on labor income should be lower for women than for men.

Alesina, Ichino and Karabarbounis (2011), page 1.

The sentences just quoted explain the heart of gender based taxation (GBT) as formulated by the authors: a taxation system where explicitly different tax rates are applied to women in order to compensate for their more elastic labour supply, due to which they tend to spend more hours in home duties than in market work.

This section presents Alesia, Ichino and Karabarbounis (2011) gender based taxation, detailing the academic framework and the main specificities of their work. Then, the attention is turned back on the Italian system, considering the constitutional boundaries that prevented the implementation of GBT so far and possible solutions.

3.4.1 Academic framework

When Alesina, Ichino and Karabarbounis proposed their model of gender based taxation, they relied on multiple literature strands. They considered the traditional “unitary” family approach (Sameulson, 1956; Becker, 1974) and the “collective” one (Chappori, 1988, 1992; Apps and Rees, 1988), embracing the latter with Nash-bargained allocations. Furthermore, they relied on the 2007 contribution by Apps and Rees, who set plausible evidence to support the optimality of a taxation system where men are taxed at a higher rate, even within heterogeneous households. The authors then opposed the risk of distortions and higher social costs caused by

differentiated tax treatments (Diamond and Mirrlees 1971) with the superior gains from individual level taxation, according to Ramsey principle (Apps and Rees, 1999; Gottfried and Richter, 1999). As regards elasticity and its differences across genders, they learnt from Becker (1985) that same-level workers earn wages inversely related to their household commitment, and from Goldin (2006) that the elasticity of labour supply depends on both income and substitution effects, especially linked to part-time employment. Statistics have been reporting gender differences in wage elasticities for married *versus* unmarried couples, men and women since the 1970s. Alesina, Ichino and Karabarbounis were aware of the related works by Blundell and MaCurdy (1999) and Blau and Khan (2007) for the US framework, and the one by Gelber (2010) for the Swedish case, notably a scenario where female employment is less dramatic, yet it still records doubled elasticity rates in labour supply for married women than for married men.

3.4.2 Model specificities and assumptions

As seen, gender based taxation hinges on the gender gap in the elasticity of labour supply. This difference can be explained by two theories. According to the first, women have a comparative advantage in home duties and therefore spend more time than men pursuing them. The hypothesis is though questionable in modern times (Albanesi and Olivetti, 2007) thus the second theory is preferred: men have a higher bargaining power than women due to cultural and historical reasons that value physical power. Under this scenario, men and women record different career choices, effective wages, time allocation and labour supply elasticities despite being equal from a productivity point of view. Since the endogenous sources of these differences have been proved (Goldin, 2006; Blau and Kahn, 2007; Albanesi and Olivetti, 2007), the authors consider a model where the elasticity of gender labour supply depends on causes external from the family organisation and they take it into account. With unbalanced bargaining power, women attempt at increasing their pursuing higher-wage careers than men and –thus– challenging cultural biases, but men anticipate the move and appropriate these positions through their greater power. *As a result of differences in pre-marital commitments to careers, men work more in the market, take less home duties and earn more than*

their spouses (Alesina *et al.*, 2011, pages 3-4) therefore their labour supply is less elastic. According to Ramsey principle, the inverse elasticity rule, governments benefit from taxing more the less elastic wages, minimising tax distortions and aggregate social losses. Hence, GBT reduces the gender elasticity gap and improves welfare, income and employment.

The authors build their gender based taxation proposal upon a *representative married couple[,] in a collective family model[,] with individualistic preferences and Pareto efficient allocations* (*ibid*, pages 2-3). These assumptions allowed for captivating single-married considerations on which they based the effectiveness of their theory. Indeed, on the other hand, holding constant the marginal tax rate, they proved for example that: a) *marriage amplifies the gender gap in home duties*; b) *marriage amplifies the gender gap in market work*; c) *singles have a lower wage elasticity of labor supply than married*; and d) *marriage amplifies the gender gap in wage elasticities of labor supply* (*ibid*, page 16). However, it must be noticed that the authors themselves recognised the strengths of their assumptions. To mention some, a marriage market where wedding is universally optimal is unrealistic; certain chores are not purchasable in their market; and no distinction has been made between intensive and extensive margin of labour supply decision (*ibid*, page 30).

Though, even considering these premises, gender based taxation remains an extremely valuable tool to reduce gender gaps. As other positive actions, such as female quotas, parental leave and child care subsidies, GBT is likely to achieve female empowerment, and possibly with fewer distortions. The proposal has been on the table of national and international policy-makers since about *thirty* years, yet it is hardly taken seriously. The fact is puzzling (*ibid*, pages 1-2).

In Italy, two proposals of gender based taxation were presented to the parliament in 2010, but they never entered the parliamentary agenda. The favour towards a GBT system persists, thus the following part presents the legal boundaries that have so far prevented the introduction.

3.4.3 Italian constitutional boundaries

As explained by Marini and Salvini (2022), a gender based taxation system is –arguably– seen as a discrimination in the Italian framework. To understand why it is necessary to delve into the national constitutional principles.

Such a scheme could raise unconstitutionality issues since the combined provisions of articles 3 and 53 require the law to treat facts that express the same capability in the same way, and to treat facts that express different capability in a different way. Indeed, article 3 expresses the principle of equality promoting both formal and essential equal rights, guaranteeing no distinctions based on gender, race, language, religion, political opinion, personal and social conditions. On the other hand, article 53 links each person's duty to contribute to the principle of capability (in Italian, *capacità contributiva*). Hence a taxation system solely based on gender discriminates two different-sex individuals who manifest the same capability. GBT's *vulnus* is its explicit positive discrimination to the advantage of the female gender (*ibid*, page 228). However, as mentioned, the constitution promotes essential equality, meaning that *[i]t shall be the duty of the Republic to remove those obstacles of an economic or social nature which constrain the freedom and equality of citizens, thereby impeding the full development of the human person and the effective participation of all workers in the political, economic and social organisation of the country* (art. 3, par. 2). Therefore, fiscal facilitations are allowed even when outwardly opposing the pure equality principle whether posed to pursue constitutionally recognised scopes and reasonably designed. This conceptualisation explains the introduction of some of the above mentioned policies but it might not be strong enough for gender based taxation. The proposal has indeed other minuses, one being its theorization within the traditional family model only.

3.4.4 Possible solutions

Considering all the above mentioned benefits of GBT introduction, especially in favour of female employment and empowerment, the literature suggests possible ways to implement it. Two of them are going to be presented.

Marini and Salvini (2022) exclude the sweeping adoption of a gender based taxation system but stand in favour of implicit positive fiscal incentives. More precisely, they suggest reducing the tax burden of the secondary earner, frequently female, who (re)enters the labour market. In their perspective, this line has been followed during the 2021 IRPEF reform through the changes in effective and average tax rates and the provision of a preferential treatment for the secondary-earner spouse.

A stronger position is on the other hand taken by Iacobellis (2021). Treasuring the judgments of the Constitutional Court, he sustains that a gender based taxation system is implementable posing its temporarity. Indeed, the constitutional jurisprudence has based the legitimacy of selective tax treatments on the temporary nature of the tax regime and on the demonstration of a different manifestation of capability able to reasonably authorise such advantageous tax institutions. Doing so, taxes would perform at the same time their collection function and the promotion of accessory aims. Thus, the fiscal and extra-fiscal scopes on which promotional law is based (Bobbio, 1969) make positive fiscal tools compliant with the constitution. Furthermore, they foster an advanced model of public finance (Uricchio, 2015).

3.5 Conclusion

The chapter has explored the potential of fiscal policy to contribute to a more equitable future for women in Italy. It examined the current landscape of gender-related policies, identifying both strengths and limitations. Building on this foundation, the analysis has proposed targeted improvements for existing policies, focusing on areas like gender mainstreaming, tax structures, work-life balance measures and gender based taxation.

While the concept of gender-based taxation holds promise for achieving greater equity, the Italian legal framework showed constraints for its introduction. Alternative approaches have been proposed both highlighting Italian policies and treasuring international best practices, so that an effective promotion of gender equality may be pursued without resorting to radical reforms. Nevertheless, the call

for further and firmer actions persists. Italy records relevant improvements in recent gender equality indexes, demonstrating both the step forward it achieved and the necessity to continue fostering female empowerment. By harnessing the power of fiscal policy alongside broader social and economic interventions, Italy can take significant strides towards closing the gender gap and creating a more just and prosperous future for all its citizens.

4. Concluding Remarks

This thesis investigated the potential of fiscal policies to promote gender equality in Italy. Equal access to resources, opportunities and participation in all spheres of life between men and women is a crucial aspect of economic growth and societal well-being. In fact, productivity, social cohesion and political stability are enhanced by gender equality. However, unfortunately, relevant gender gaps persist. Multiple interventions can reduce these differences and promote economic and social development, still this thesis focuses on fiscal policies. Due to their pivotal role in shaping a nation's economic and social landscape through spending and taxation decisions and resource allocation, fiscal policies represent a valuable tool to reduce gender gaps. The research refers to these interventions as the spending programs and tax policies promoted by a country to guide the economy according to its status, and considers them from a gender perspective. Italy has been chosen as the area where to reduce gender gaps through fiscal policies because of the puzzle stemming from the country's relevant economical power and little –compared to other advanced countries– gender equality. The objective of this research is to propose possible interventions to reduce the Italian gender gap, mainly through fiscal policies, thanks to international suggestions, and thus to contribute to the literature.

To pursue this aim of identifying and suggesting effective fiscal tools that can empower women and promote greater gender equality, this thesis pursues a research of qualitative nature. Indeed, it draws on experiences and best practices from leading international countries with policies successful in promoting gender equality. On the other hand, quantitative indexes will be used to support the qualitative analysis and provide a broader picture of progress and remaining challenges. This methodology is followed throughout all the research, structured in four chapters. The first one presents an overview on gender differences in Italy, focusing on the areas where relevant gaps are recorded and of crucial importance in fiscal policy terms. In particular, it delves into the differences between men and women within education, labour market and public and institutional representation. Chapter two argues that well-designed fiscal policies can be powerful tools in promoting gender equality and presents international experiences. It explores the

importance of sex-disaggregated data and the tool offered by gender budgeting, examining its implementation in Iceland and Austria. Then, the attention is shifted upon tax policies, such as those in Sweden and Canada, and upon their effects on gender equality. The chapter further explores policies promoting work-life balance, drawing on examples from the Nordic countries and France. The third chapter deals with the Italian current situation and future perspectives. It examines existing policies related to gender equality following the scheme of the previous chapter and proposes potential improvements inspired by international best practices. A final section has been dedicated to gender-based taxation, exploring its academic framework and the Italian limitations to its implementation, also offering possible solutions. The chapter also proposes possible solutions to overcome these boundaries and create a path towards implementing fairer tax structures that promote gender equality.

The central results of this research have been presented in the initial synthesis yet this paragraph is going to shed light on them and pose final considerations. Evidence from the first chapter shows that higher education is pivotal in gender gaps reduction. Indeed, the differences between highly educated men and women are significantly lower than the gaps recorded within less educated male and female individuals throughout almost all the main topics investigated. The education section registers an important horizontal segregation, with STEM majors male dominated and women overrepresented in Arts and Humanities. Both horizontal and vertical segregation is then recognised within the labour market. Since the employment rate of women is lower than the one of men and non standard contracts are more frequent among women, female careers are characterised by fragmentation and segregation more than male ones. Hence, the so-called glass ceiling is still present, as well as the gender pay gap. The former phenomenon is even more evident within political and institutional representation, where women are underrepresented. Then, the longer lifespan of women should be considered against their worse health status in the higher age groups and their lower pensions. If these are the main results from the overview of Italian gender gaps, the second chapter explores international experiences to reduce the differences between men and women. Sex-disaggregated data are paramount to identify and address

disparities with targeted interventions and gender budgeting is an interesting tool to integrate gender considerations into all phases of the budget cycle. The Icelandic and Austrian cases show the importance of both *ex-ante* and *ex-post* impact assessments and of a well built legal framework. Taxation systems require particular attention since taxes are often perceived as gender neutral though they can have different impacts on men and women. In a gender-equal perspective, labour income taxation should be designed as a progressive tax system with the individual as the unit of taxation, as it is the case in Sweden. The taxation of capital income and wealth needs to consider that women are underrepresented among top earners and thus it can exacerbate existing inequalities. Striking a balance between promoting gender equity and discouraging investment is crucial, and the Canadian venture capital catalyst incentive represents a good example. With identical consumption baskets, consumption taxes would not affect genders differently yet men and women purchase divergent goods and services and gender biases emerge. One way to limit them is promoting subsidies or free provisions for gender related products, while tax rate reductions are not ideal because of consequent unfair distortions. In terms of work-life balance policies, parental leave and childcare provisions are key in gender equality promotion. Well-paid periods of absence from work to pursue parental duties should be designed to enhance fathers' commitment and promote an equal division of caring work. Furthermore, relatively short off-work periods are preferable in order not to devalue the human capital of parents. Iceland offers the most equal parental leave system, while Norway presents an interesting dual scheme. However, the above mentioned policy examples require affordable and accessible childcare services, crucial for supporting women's labour market participation. Treasureing these findings, the third chapter explores how Italy is addressing gender inequality, identifies possible rooms for improvement and proposes feasible suggestions. The National recovery and resilience plan introduced important steps forward in gender terms, in particular through the reinforced gender mainstreaming approach and the National strategy for gender equality. Gender budgeting is well structured despite the exclusion of human capital spending from public expenditure reclassification and it is the main tool in gender mainstreaming perspectives. The Italian labour income taxation system is

progressive and individual-based. However, the gender income gap prevents women from fully benefiting from deductions and allowances and the same issue emerges within capital income taxation. Female enterprises and gender-equal companies are supported through simplified access to credit and financial plans or tax deductions and allowances. Some incentives are also linked to skills development and educational programs in line with on-job and life-long learning, but with uncertain gender and efficiency effects. These tax policies can be further ameliorated exploring the multiple criteria considered by Sweden in the allocation of its basic social benefits and reserving attention to highly innovative and gender equal firms as in Canada. Consumption taxation is dominated by a value added tax with different tax rates. Once again, subsidies or free provision of health and caring related products would target gender equality in a more nuanced way than tax rate reductions, yet primary goods of this kind should be taxed at lower rates because they meet essential needs. In terms of work-life balance policies, Italy offers relevant parental leave schemes, recently ameliorated by the introduction of the obligatory nature of the –short– paternity leave and the increase of compensation rates. However, childcare services for children under the age of three, a period not fully covered by parental leave, are underdeveloped and costly, hence limiting female (re)entrance into the labour market. In this sense, the Norwegian dual-earner dual-carer model might offer considerable suggestions. Among the other proposals, strengthening the political leadership for gender equality initiatives and establishing a parliamentary oversight body for gender-related policies are relevant suggested interventions to foster gender equality. Finally, Alesina, Ichino, and Karabarbounis (2011) gender-based taxation is considered as a possible tool to reduce gender gaps. Taxing men at a higher rate than women in face of their less elastic labour supply might compensate for the economic disadvantages women face, incentivising female labour participation and reducing the gender income gap. Despite its relevance, this theory handles important legal boundaries. To be implemented, it requires a significant political will and a widespread social acceptance, in addition to some variations like a less direct discrimination and a temporary nature.

This thesis has comprehensively explored the potential of fiscal policy to bridge the gender gap in Italy. The success of the suggestions inspired by

international best practices hinges on robust data collection, policy monitoring and continued research. Analysing the effectiveness of specific policies and exploring alternative financial instruments can further refine the country's approach to achieving gender equality. By adopting evidence-based fiscal policies, Italy can unlock the full potential of its female workforce and create a more equitable and prosperous society for everyone. This would not only empower women but also stimulate economic growth and foster overall societal well-being. As demonstrated by the increasing scores in the gender equality index recorded by Italy in recent years, the introduced policies produced the expected results but relevant gender gaps are still present. Hence, further research and policy development is needed.

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