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Reducing gender inequalities in tax systems

PRACTICAL GUIDE

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Foreword

Gender inequalities refer to all gender disparities between men and women, due in particular to cultural, social, economic, legal and even religious constructions that define the roles assigned to men and women on the basis of their sex, age or status.

Since 2015, the Member States of the United Nations have undertaken commitments set out in a reference document entitled Agenda 2030[1] which describes the Sustainable Development Goals (SDGs) to be achieved by 2030, and which aims in particular to reduce or even eliminate all forms of gender-based discrimination. However, within four years of the deadline, there may be a significant gap in the implementation of these commitments, from one State or region to another, partly due to a lack of adequate funding for these objectives.

In 2025, the signatory States of the Seville Compromise,[2] at the 4th International Conference on Financing for Development, reiterated the importance of mobilising resources in financing for development and committed to promote gender-sensitive taxation in order to be able to finance the achievement of these SDGs in a fair manner.

It is this gender-sensitive approach to taxation that is set out throughout this Guide and whose objective is to offer tax administrations an institutional approach to gender mainstreaming, inspired by international best practices taking into account the disparate level of progress of States, in particular thanks to the examples of the member countries of the Cercle de Réflexion et d'Exchange des Dirigeants des Administrations Fiscales (CREDAF).

1 — https://www.un.org/ohrlls/sites/www.un.org.ohrlls/files/2030_agenda_for_sustainable_development_web.pdf

2 — https://financing.desa.un.org/sites/default/files/2025-11/FFD4%20Outcome%20Booklet%20v5_EN_Digital%205.5x8.5.pdf

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Acronyms

AFI — Burkina Faso Women's Tax Association

AFMEF — Association of Women of the Ministry of Economy and Finance (Benin)

ATAF — African Tax Administration Forum

CEMAC — Central African Economic and Monetary Community

CREDAF — Cercle de Réflexion et d'Exchanges des Dirigeants des Administrations Fiscales (Circle of Reflection and Exchanges of Heads of Tax Administrations)

CSO — Civil Society Organization

DGFIP — Directorate-General for Public Finance (France)

FTM — Fair Tax Monitor

GBMM — Gender Balance Maturity Model

GBV — Gender-Based Violence

GEOAT — Gender Equality Organizational Assessment Tool

GET — Gender Equality in Taxation

GiZ — *Deutsche Gesellschaft für Internationale Zusammenarbeit* – German Cooperation Agency

GRB — Gender-responsive budgeting

HR — Human Resources

IMF — International Monetary Fund

NGO — Non-Governmental Organization

OECD — Organisation for Economic Cooperation and Development

OTR — Togolese Revenue Office

PIT — Personal income tax

RFIG — Gabonese Network of Women in Taxes

SDG — Sustainable Development Goal

SMART — Specific, Measurable, Achievable, Realistic and Temporarily Defined (Indicator)

SWOT — *Strengths, Weaknesses, Opportunities and Threats*

TADAT — Tax Administration Diagnostic Assessment Tool

UNDP — United Nations Development Programme

WAEMU — West African Economic and Monetary Union

WCO — World Customs Organization

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Introduction

The aim of this Guide is to provide tax administrations with a simple and practical tool for gender mainstreaming in the design and implementation of tax policies.

Gender mainstreaming by tax administrations is part of broader commitments at international, regional, national and sectoral levels. This normative framework is briefly described below.

At international level, these commitments translate into efforts to achieve the SDGs, including:

- SDG 5 — Achieving gender equality and empowering all women and girls

- SDG 10 — Reducing inequalities
  - SDG 10.3 — Empowerment and integration
  - SDG 10.4 — Targeted public policies for equality

- SDG 17.1 — Importance of increasing domestic resource mobilisation to strengthen national capacities for tax and non-tax revenue collection.

At regional level, several initiatives exist:

- The European Union sees gender equality as a fundamental value and take active steps to achieve it through concrete laws, policy strategies and initiatives.[3]
- One of the objectives of the African Union's Agenda 2063 is to achieve 'full equality between men and women in all areas of life'.[4]
- Building on these normative frameworks, the West African Economic and Monetary Union (WAEMU) developed a gender strategy in 2018 covering the period 2018-2027 and aiming to "contribute to the promotion of a community institutional environment conducive to equality and equity between men and women in the economic, political, social and cultural fields".[5] As a result, several WAEMU countries have adopted national gender policies. This is for example the case for Benin[6], Burkina Faso[7], Côte d'Ivoire[8], Guinea[9], and Senegal[10].
- Within the Central African Economic and Monetary Community (CEMAC), although the founding texts enshrine the principle of gender equality, it has not yet resulted in the adoption of a dedicated strategy. However, some Member States have national policies on gender equality, such as Cameroon.[11] Others, such as Gabon,[12] have taken steps to define their gender national strategy.

3 — https://commission.europa.eu/strategy-and-policy/policies/justice-and-fundamental-rights/gender-equality_fr
4 — https://au.int/sites/default/files/documents/36204-doc-agenda2063_popular_version_fr.pdf
5 — https://e-docucenter.uemoa.int/en/strategy-genre-de-luemoa-2018-2027
6 — https://www.prb.org/wp-content/uploads/2019/06/BEN-Politique-Nationale-de-Promotion-du-Genre.pdf
7 — https://burkinafaso.unfpa.org/sites/default/files/pub-pdf/PolitiqueNationaleGenre2009.pdf
8 — https://gouv.ci/actualite/18491
9 — https://www.arc.int/gender-drmp/IMG/pdf/politique-nation-6ee94171.pdf
10 — https://www.prb.org/wp-content/uploads/2020/06/Senegal-Strat%C3%A9gie-Nationale-d%E2%80%99Equit%C3%A9-et-d%E2%80%99Egalit%C3%A9-de-Genre-2016-2026.pdf
11 — https://snd30.cm/wp-content/uploads/2021/11/SND30_Strate%CC%81gie-Nationale-de-Deveppement-2020-2030.pdf
12 — https://www.affaires-sociales.gouv.ga/273-presse/274-actualites/1723-le-gabon-en-action-pour-légalité-des-genres-une-nouvelle-strategie-decennale-ambitieuse-2024-2033-/

At national and local level, tax systems, although based on the principle of equality in tax treatment, still generate different effects in their design and implementation depending on social roles, the structure of the labour market, economic segmentation, and the various constraints faced by men and women. However, gender equality is now a cross-cutting imperative for all public policies, in particular those relating to taxation, which is a fundamental pillar of economic and social development.

Beyond the principle of justice, gender equality also rhymes with better performance in mobilising revenue, in particular by taking greater account of the specificities of taxpayers according to their gender. Men and women can be considered as segments of taxpayers with specific needs, respectively.[13] Integrating gender issues into the working methods of tax administrations also improves knowledge of the taxpayers[14] and better identifies revenue potentials using sex-disaggregated data and statistics.

Thus, as highlighted in Cameroon's National Development Strategy 2020-2030: 'Promoting gender equality is not only a moral or social imperative: it is a factor of performance and tangible value creation'.[15] In this sense, ensuring fair and equitable treatment of the staff of a tax administration promotes equal opportunities and thus fully mobilises the skills and potential of as many people as possible. Similarly, taxpayers whose specific needs are taken into account will more easily engage with the administration to fulfil their tax obligations.[16]

It is because gender mainstreaming in tax administrations is recognised as a performance factor that the issue of gender equality has gradually been introduced into the performance assessment tools of these administrations. These tools, as well as their scope, are presented in more detail in section 4 of the Guide.

Who is the Guide for?

This Guide is addressed to the various stakeholders involved in the design, implementation and evaluation of tax policies, and in priority to:

- Policy-makers;
- Tax administrations;
- Members of Parliament and other elected officials;
- Technical and financial partners;
- Civil society organisations (CSOs): organisations working on the accountability of public finances, women's associations, networks of entrepreneurs, unions and civic structures contributing to the dialogue on taxation;
- Taxpayers and users of public and tax services;
- Researchers, academics and experts.

13 — IMF Technical Note (2023) — Gender and revenue administrations — Principles and practices.
14 — TADAT Secretariat. Field Guide 2025. (2026) https://drive.google.com/file/d/1MngJq5KYew3eaUSfJVuGb3levLorpTE1/edit
15 — https://www.lesaffaires.com/bourse/légalité-est-un-levier-de-performance/
16 — IMF Technical Note (2023) — Gender and revenue administrations — Principles and practices.

Objectives of the Guide

- Enable tax administrations and policy-makers to understand the challenges related to gender equality in taxation as structuring levers for the reduction of gender-based economic and social inequalities;
- Support the effective mainstreaming of gender equality in tax systems by providing a dedicated methodological framework to analyse the differentiated impacts of tax revenue collection on men and women;
- Support policy-makers in integrating gender considerations in the design of their national development plans or in the conceptual framework of organic laws;
- To equip tax administrations with concrete methods and examples to make their services, procedures and policies more inclusive and fair and to encourage action;
- Strengthen the dialogue between the administration, users and civil society, in particular women's organisations and the informal sector;
- Help align the actions of tax administrations with national and international commitments on gender equality (SDGs, international conventions, national gender policies) and best practices in the tax field (including the Organisation for Economic Co-operation and Development (OECD) or World Customs Organisation (WCO) gender analysis tools for tax administrations).

Guide design methodology

This Guide was drawn up on the initiative of the CREDAF Secretariat, after validation of the creation of the Guide during its General Assembly in June 2025, gender being a working theme for the period 2024-2025. The Secretariat sought the support of four member tax administrations, each of which appointed a tax official to participate in the working group.

Thus, the team that has built this Guide consists of four experts from the Directorates-General for Taxation of Burkina Faso, Cameroon, Gabon and Guinea. The working group is coordinated and technically supported by the GET — *Gender Equality in Taxation project*,[17] funded by the French Treasury and implemented by Expertise France. Although not initially specified, it should be noted that the working group consists exclusively of women.

Once the working group had been set up, members consulted various documents in order to explore the different dimensions of the subject of this Guide: gender and tax international commitments, research articles on lessons learned by several tax administrations in Africa, the Americas, Asia and Europe, as well as reports written by development partners on this topic (see the indicative bibliography at the end of the document). A detailed outline was developed with the essential elements to be covered, then the Guide was drafted leaving the sources of information available in footnotes. Throughout the drafting process, the working group was guided by the desire to make the document practical for use by tax officials.

Since language is not neutral and makes it possible to structure thought, this Guide was deliberately written in accordance with the principles of gender-inclusive writing.[18] Thus, both men and women are systematically mentioned to designate the various stakeholders mentioned (tax administration officials, taxpayers, decision-makers and public decision-makers, etc.) in order to ensure the inclusiveness of this good practice Guide.

Finally, in this Guide, the term «tax administration» incorporates by default the specific case of revenue authorities. Where it is necessary to distinguish between these two types of organisation (tax administration/revenue authority), the necessary clarifications will be provided.

17 — This project is funded by the Strategic Investment Plan for Development (2024 – 2027). For more information on the GET project: https://www.expertisefrance.fr/en/projects/get-gender-equality-taxation
18 — https://inrs.ca/wp-content/uploads/2021/03/Guide-rédaction-inclusive-inrs-vf.pdf

Key definitions

Box1. Glossary of terms used in the Guide

Discrimination[19] — The act of separating, distinguishing two or more beings or things on the basis of certain criteria or distinctive characteristics.

Equality[20] — The principle of equal treatment and equal rights for all.

Equity[21] — The principle of tailoring treatment to individual circumstances and needs in order to ensure true and fair equality.

Gender[22] — Gender refers to the personal and social identity of an individual as a woman or man. Unlike sex, which is biological information, gender is a social, cultural and historical construct.

Gender-Based Violence (GBV)[23] — Any type of harmful act perpetrated against a person or group of people because of their gender.

Gender bias in taxation[24] — **Explicit gender bias** = regulations or tax provisions that treat men and women differently.
Implicit gender bias = tax provisions that have a different impact on men and women due to gendered social norms and economic roles, but do not appear in tax codes.

Glass ceiling[25] — Metaphor for invisible barriers that prevent certain groups, mainly women and minorities, from reaching the highest hierarchical levels in organisations, despite their skills and merit.

Glass walls[26] — A phenomenon whereby women, although successful in reaching senior positions in their organisations, often find themselves confined to departments considered non-strategic, limiting their access to the most influential and decision-making positions.

Inclusion[27] — Creating an environment where all people are respected fairly and have access to the same opportunities.

Sex-disaggregated data[28] — Statistics and information disaggregated by sex. These elements must be available, usable and exploited by the tax administration and the Ministry of Finance to understand gender dynamics in taxation and to design and implement fair tax policies.

19 — https://www.larousse.fr/dictionnaires/francais/discrimination/25877
20 — https://www.urelles.com/magazine/urelles/equite-vs-egalite-il-ne-sagit-pas-de-discrimination-mais-de-besoins-différents/
21 — Ibid.
22 — United Nations. https://monusco.unmissions.org/en/qu%E2%80%99what-the-gender
23 — United Nations Declaration on the Elimination of Violence against Women https://docs.un.org/en/A/RES/48/104 https://docs.un.org/fr/A/RES/48/104
24 — The elements of this definition are taken from a policy brief of the International Centre for Tax and Development (ICTD) — https://www.ictd.ac/en/publication/egalite-gender-systems-fiscal-budgetary-framework-bias-implicit-explicit/
25 — https://www.accordia.fr/lexique/plafond-de-verre/
26 — https://www.accordia.fr/lexique/parois-de-verre/
27 — https://edi.uqam.ca/lexique/equite-diversité-inclusion/
28 — https://blogs.worldbank.org/en/developmenttalk/what-s-gender-got-to-do-with-taxes-

01 Acting on the design of tax policies

In general, tax systems are built on the principle of equality of all in tax treatment. It follows from Articles 1 to 6 of the Universal Declaration of Human Rights,[29] which proclaim the equality of all under the law, and taxation is a matter for the law. Thus, the principle of equal taxation means that a given tax regime applies in the same way to all taxpayers in the same situation.

Although the assertion of that principle seems clear, the fact remains that some tax systems contain provisions which, either in their design or in their implementation, restrict the possibilities of achieving the desired equality. This has a twofold disadvantage: it can exacerbate existing gender inequalities while keeping some citizens away from tax discussions when their voices are not taken into account.

Thus, tax equality tends to be more an ideal than a reality. However, as a 2019 Oxfam paper emphasises, "*Paying taxes and being able to influence tax policies […] are constitutive elements of citizenship […] and tax policies can be active tools to combat gender-related social and economic inequalities*".[30] While the tax administration has the power to propose tax legislation, it remains dependent on political and parliamentary decisions that go beyond its mandate. However, it plays a crucial role in sharing the information necessary for the adoption of a gender-sensitive tax policy, which is built on the cooperation of several institutional actors.

29 — https://www.un.org/fr/udhrbook/pdf/udhr_booklet_fr_web.pdf
30 — Gender and taxation, (2019) Oxfam — https://oxfamilibrary.openrepository.com/bitstream/handle/10546/620868/gd-gender-fair-tax-monitor-130919-en.pdf;jsessionid=73AD983E977AC802C349855EF4D04008?sequence=4

A. Identifying and acting on gender tax biases

It is therefore necessary, as a first step, to take ownership of the concept of explicit and implicit tax gender bias (see the key definitions), and then to identify the explicit biases existing in tax codes or the tax norms and corpus in a country. These taxes, which specify a situation differentiated according to the type of taxpayer, often stem from the obsolescence of certain parts of the tax code or from a lack of systematic updating of tax texts following legislative changes in other areas.

For example, in Argentina, before 2015, the Civil Code stipulated that property acquired by married couples belonged to the husband. Women were therefore not regarded as taxpayers benefiting from the income generated by those assets. The 2015 reform of the Civil Code was not immediately reflected in the tax code, which generated an explicit bias since only married men were considered by the tax administration for the taxation of income from the couple's property. Since then, Argentina has amended the Personal Income Tax (PIT). Thus, the spouses are taxed individually on their personal property and equally on property acquired during the marriage.[31]

However, it is important to question the value of explicit biases before eliminating them automatically, as some taxes may aim to create positive discrimination through the tax system. For example, in Hungary, "since 2020, mothers with four or more children have benefited from a special PIT relief. Only mothers benefit, while both parents are entitled to general family relief."[32] Ultimately, the decision whether or not to remove these biases is a sovereign decision of the countries. However, it is crucial to be aware of the existence and impact of these explicit gender biases.

Regarding implicit biases, the OECD[33] explains that there are different types of implicit biases. These biases may be related to differences in income levels and/or nature between men and women. The existence of tax joint filing, rather than individual income taxation, can lead to unfair taxation for the second earner, who is often a woman. Finally, these implicit biases may also stem from the fact that men and women consume differently, just as their social roles may differ. What must be taken into account here is that the tax system is not neutral. A tax code, even without explicit bias, applies to taxpayers living in particular socio-economic contexts and can, as such, both mitigate and amplify existing inequalities.

B. Going beyond the analysis of biases: a systemic analysis of gender-sensitive tax policy

Understanding the impact of the tax system on different types of taxpayers, here men and women, makes it possible to better assess the level of fairness of taxation in a given jurisdiction and to lay the foundations for fairer and more effective tax reforms.

For example, Canada conducts an annual analysis of gender-sensitive tax expenditures by studying the "gender and diversity impacts of tax expenditures — including tax exemptions, deductions or credits"[34] that the Department of Finance considers relevant to analyse. As explained in the 2025 edition,[35] these assessments are carried out gradually according to the resources available to the Ministry, including gender-specific data resources. Such studies are based on the availability of gender-specific data from the Ministry of Finance and the National Statistical Institute, as well as their combined use. These analysis exercises make it possible to assess the level of redistribution of a specific tax system or regime, while recalling that certain tax expenditures provide significant benefits for certain groups of taxpayers, sometimes more for men than for women, and vice versa.

While such studies may seem complex to carry out, the key principles to be followed are those of gender impact assessment.[36] This ex-ante evaluation of a law, policy or programme makes it possible to identify in a preventive manner the likelihood that a reform will have negative consequences on the state of equality between men and women.[37] This methodology is based on the comparison between the current gender equality situation and the most likely one following the envisaged reform. A comprehensive methodological corpus[38] has been developed by the *European Institute for Gender Equality* to integrate these assessments into public policies. It can also be applied to the design of tax policies, and also following an ex-

31 — Tax Policy and Gender Equality — A Review of National Approaches, (2022) OECD — https://www.oecd.org/content/dam/oecd/en/publications/reports/2022/02/tax-policy-and-gender-equality _a675e93f/c2ca4314-en.pdf
32 — Ibid
33 — Ibid
34 — https://laws-lois.justice.gc.ca/fra/lois/c-17.2/TextComplete.html
35 — https://www.canada.ca/en/ministère-finances/services/publications/depenses-fiscales/2025/part-8.html
36 — Gender Equality Impact Assessment — https://eige.europa.eu/gender-mainstreaming/tools-methods/gender-impact
37 — Ibid
38 — https://eige.europa.eu/gender-mainstreaming/toolkits/gender-impact-assessment

post method like in the Canadian example.

C. Sustaining gender-sensitive tax policy through institutional collaboration

Finally, it is possible for tax administrations, in partnership with the Ministries of Finance, to combine this gender-sensitive approach to tax analysis with a more comprehensive budgetary framework such as gender responsive budgeting (GRB). The GRB aims to integrate the gender perspective throughout the budget cycle to analyse the differentiated impact of public budget expenditures and revenues on men and women.[39]

The WAEMU Gender Strategy 2018-2027 also considers the GRB to be a key tool for 'the institutionalisation of the gender dimension in the Member States',[40] an importance recalled in Decision No 05/2022/CM adopting the standard organisational scheme for gender institutionalisation in the WAEMU Member States.[41] Thus, an analysis of the gender dynamics contained in the Finance Laws can be carried out in the context of the GRB, as is the case in Benin, where the GRB reports regularly include an analysis section of tax reforms for the coming year.[42]

This tax transparency effort allows tax officials, as well as policy-makers more generally, to better integrate the role that the tax system can play in reducing gender inequalities. Such an exercise also makes it possible to identify what gender-specific data are missing to conduct relevant analyses.

Expanding the analysis of gender-sensitive policies allows for dialogue between government, parliamentarians and civil society on what a fair tax system should be a country-specific concept. Indeed, tax expenditures introduced in one country, for the purpose of affirmative action, may be considered unfair in another country. The tax administration, through its knowledge of the tax system, has a key role to play in educating the population on these issues and informing the Ministry of Finance and parliamentarians. Once policy-makers, as well as civil society, are made aware of gender equality issues in tax policies, certain tax measures, or their absence, will be further questioned. This will encourage greater participation in budget debates and make it possible to make the voices of citizens who formerly did not know the importance of taxation heard, in order to build a society that is suitable for all.

In order to facilitate the adoption of gender-sensitive taxation and the action of the tax administration in this area, it is important that institutions whose mandate is linked, but goes beyond the simple issue of taxation, also adhere to a gender equality approach.

To suit as many people as possible, it is also important that the tax system be developed and implemented by a group representing as many people as possible. In many countries, women's participation in decision-making bodies in tax-related legislative, executive and judicial bodies is still too low for their voices and experiences to be taken into account in the design, implementation or analysis of tax systems. However, balanced representation of men and women in tax administrations plays an important role in developing and maintaining a tax system that is not only effective but also considered fair (see section 3 of the Guide for further discussion).

39 — https://www.centre-hubertine-auclert.fr/sites/default/files/medias/egalitheque/documents/guide-bsg-web.pdf
40 — https://e-docucenter.uemoa.int/en/511-institutionalisation-of-the-dimension-gender-in-the-Member States
41 — https://faolex.fao.org/docs/pdf/uem224530.pdf
42 — https://finances.bj/wp-content/uploads/2024/03/Budget_2024_Sensitivity%CC%81-au-genre-V23-01.pdf

02 Rethinking the relationship of the tax administration with the outside: taxpayers and third party organisations

Taxation does not only have a function of collecting or redistributing resources, it is also an essential point of contact between the State and its citizens.[43] Therefore, gender mainstreaming in taxation is not limited to policy design, it also includes how the tax administration interacts with citizens. The relationship between the tax administration and taxpayers refers to the design, development and delivery of products, services and interventions aimed at engaging with current and future taxpayers in order to facilitate compliance with their obligations.[44] This dialogue also concerns third-party organisations with which the tax administration collaborates, such as the parent Ministry, other public administrations, private companies, civil society, actors of international cooperation, etc. This section aims to understand why and how this key mission of the tax administration should also include gender equality issues. In addition, section 5 of this Guide helps to better understand the holistic approach to these initiatives (diagnosis, identification of priorities, development of an action plan, etc.).

43 — Prichard, W., 2010. Citizen-state Relations: Improving Governance Through Tax Reform, OECD/DAC Governance Network. OECD, Paris.
44 — https://www.imf.org/en/publications/tnm/issues/2023/08/15/gender-and-revenue-administration-principles-and-practices-535332

A. Services and assistance: why and how to adapt?

Rethinking the relationship between the tax administration and taxpayers, through a gender lens to adapt services and assistance, is essential to build a more inclusive, fairer and more efficient tax system that makes it possible to:

- Promote equitable access to tax services for all, in particular women and vulnerable groups, who are often marginalised;
- Improving taxpayers' trust and satisfaction: a better approach towards taxpayers, which satisfies them, could improve their confidence in the tax administration;
- Increasing tax compliance;
- Strengthen tax collection and the performance of the tax administration.

Adapting assistance and services is essential to achieve these objectives as experiences of interaction with the tax administration are often different according to gender, age, level of education, or the socio-economic situation of taxpayers. For example, women can be seen as a segment of taxpayers with special needs.[45]

- They have a lower level of literacy, particularly in financial, tax[46] and digital literacy, than men,[47] with larger gaps in low-income countries.
- They do not have the same professional and personal occupations as men.
  - On a personal level, they are often occupied with childcare and other domestic responsibilities. For example, if the opening hours of services to taxpayers and economic operators are restricted to standard opening hours, it may be difficult for many women to access these services.
  - On a professional level, they perform less profitable economic activities and often in smaller structures than men, and are therefore treated by tax authorities dedicated to this size of business.

Because of these differences, it is important for the tax administration to adopt an inclusive communication, especially in a context where services to taxpayers are digitalising, until the educational gaps between men and women have been reduced at the grassroots level. Inclusive communication makes tax information clear, accessible and relevant to all. While many tax administrations have already embarked on this path, this guide serves as a reminder of some tips in the following table.

Table1. Good practices of inclusive communication for tax administrations

TO DO	AVOID
Target information channels (local radios, social networks, women's associations, targeted text message for rural and vulnerable populations) so that the dissemination of messages reaches a wide audience.	Do not think about channels for disseminating information and continue communication habits.
Use clear and accessible language (including in local languages if relevant).	Disseminate technical information intended solely for an audience with a good understanding of taxation.
Illustrate messages with images (illustrated guides, explanatory videos, infographics, etc.). Ensure that these images are inclusive.	Producing standardized communications for all taxpayers without taking gender or socioeconomic diversity into account.
Target women entrepreneurs and vulnerable populations with appropriate communication materials.	Create digital-only media without an alternative for populations excluded from digital.
Test documents and messages with representative groups before distribution.	Ignoring taxpayer feedback and complaints.

Source: CREDAF Guide Working Group.

45 — Ibid.
46 — https://documents.worldbank.org/en/publication/documents-reports/documentdetail/0999360052435341
47 — https://documents.worldbank.org/en/publication/documents-reports/documentdetail/099422206222319343

Concretely, it may be interesting to provide for:

- Extend opening hours to facilitate access for as many people as possible;
- Disseminate messages in local languages if appropriate and via the appropriate channels;
- Develop simple and intuitive online services, in particular through the use of digital interfaces adapted to people with low literacy skills;
- Offer training tutorials on the use of digital tools;
- Ensure a prompt service to answer taxpayers' questions (call center or online support service).

Training of tax administration staff is essential to ensure the quality of the relationship with taxpayers, especially since the integration of an inclusive approach in assistance and communication may differ from the usual practices of agents, so *front office* staff must be trained in the interest and techniques of inclusive communication, active and empathetic listening. Understanding the gender biases that staff can face is equally essential for the administration as a whole to respect the diversity of the citizens it serves.

To monitor the progress of the quality of services to individual taxpayers, it is important to assess their satisfaction using various tools: satisfaction barometers broken down by sex, secure anonymous and secure complaints system, annual user surveys with disaggregated data by sex, age, sector of activity, and tax segmentation, etc. For example, tax administrations can develop a system of satisfaction surveys of users of the tax administration through the usual channels: suggestion boxes, or satisfaction survey sheets incorporating the taxpayer's gender. Such forms could be offered at the exit of tax centers, in paper or tablet format, or by sharing a link for participation in a digital survey (received by email, SMS or WhatsApp). They would also benefit from being available in different languages or, if possible, in audio format with answer options for illiterate taxpayers to decide. An example of a satisfaction survey sheet can be found in the appendix to this Guide.

In addition, it is recommended to set up a gender-specific opinion survey process carried out by an independent third party following the relevant international recommendations[48] to collect feedback from users on the services offered by the tax administration. The results of these satisfaction surveys should be used to continuously improve the strategy and practice of the tax administration.

Finally, the tax administration can organise consultations through individual interviews or focus groups, including with stakeholders who rarely engage with the tax administration, such as more vulnerable groups of taxpayers. The attached standard forms make it possible to understand the difficulties that some users encounter, due to their gender and/or vulnerability. Using the results of these discussions can facilitate taxpayers' tax compliance and foster trust in the administration.

Some tax administrations have implemented these techniques to adapt assistance and their services, in particular in order to strengthen tax compliance:

- In Burkina Faso, the tax administration has launched several digital platforms to simplify tax procedures for users (eSINTAX for remote declarations and payments of taxes, eTimbre for the purchase of paperless stamps, eDocument for the issuance of tax documents online[49]) which has the impact of mitigating structural obstacles and inequalities in access related to travel. In addition, payment desks open on a regular basis on Saturdays, which is normally a non-working day for the public administration. [50] These adapted schedules can make it easier for taxpayers to comply.
- In Cameroon, 'in addition to the digital assistance platform (Helpdesk) set up since 2023, the tax administration has a call centre accessible from a toll-free number [...] to enable taxpayers to obtain online assistance free of charge. [...] From January to December 2024, 72.6% of phone calls were processed in less than 6 minutes.[51] This helpline helps to reduce inequalities linked to the digital divide.
- The Canada Revenue Agency conducts consultations with organisations representing communities whose language differs from the official language of the territory in order to improve the development and promotion of its programs.[52]

48 — TADAT, indicator P3-11 — https://drive.google.com/file/d/1MngJq5KYew3eaUSfJVuGb3levLorpTE1/edit

49 — https://www.facebook.com/story.php?story_fbid=pfbid0mP2tPWRVfdithLcH4KfuyZnsp5JDpwDdu6JxnhCzurzMJuFt95Z4Pddec-d1Z39Kil&id=100067943815759&sfnsn=wa&mibextid=6aamW6&_rdr

50 — https://www.facebook.com/story.php?story_fbid=pfbid0uZzEmg8FJkmqu6jkNqHcvVRSyesvJGG7eixm3p7jVmqxo3wotxjvVLs8X-saM34Sml&id=100067943815759&sfnsn=wa&mibextid=RUbZ1f&_rdr

51 — TADAT 2025 Cameroon — https://www.tadat.org/content/dam/tadat/en/assessments/Cameroon%20-%202025.pdf

52 — https://www.canada.ca/fr/agence-revenu/programmes/a-propos-agence-revenu-canada-arc/rapports-information-entreprise/consultation-communautés-linguistiques-situation-minoritaire.html#h_2_1

- In Guinea, in 2025, the tax administration created the Taxpayers' Training and Assistance Office to ensure the physical and online assistance of taxpayers, in particular for their tax registration, declaration and technical assistance procedures.[53] This office targets support for small economic operators. The inclusive digitisation of taxpayer services also requires the maintenance of non-digital solutions.
- Rwanda organises targeted training workshops for women entrepreneurs starting their businesses in order to strengthen their knowledge and practices on tax liabilities.[54]

B. Enhancing dialogue with third-party organisations

Dialogue with external stakeholders is essential to mainstream gender in tax policies and improve the user-administration relationship. This dialogue with external stakeholders should be encouraged through the institutionalisation of frameworks for exchange and consultation on the impact or perception of tax measures and their administration.

In order to encourage the involvement of external stakeholders, the tax administration must first identify relevant and representative interlocutors, such as representatives of civil society such as non-governmental organisations (NGOs) and associations promoting economic inclusion, strategic public administrations, informal sector associations such as cooperatives or trade unions, networks of entrepreneurs (chambers of commerce, incubators, professional networks, etc.), unions, etc. Parliamentarians and policy-makers can play a role in relaying and supporting the development of gender-sensitive tax policies.

While many tax administrations already have relations with these external stakeholders, this Guide encourages strengthening these actions and taking a proactive and regular approach. All too often, these meetings and dialogues are the result of ad hoc and one-off initiatives initiatives. Hearing the needs and constraints of these organisations also allows the administration to expose the constraints it faces. This makes it possible to co-construct mutually beneficial solutions.

53 — Tax administration Magazine 2025 in Guinea. Service note No 027/MB/DGI/2025 setting up the Taxpayer Training and Assistance Office.
54 — https://www.rra.gov.rw/en/home?tx_news_pi1%5Baction%5D=detail&tx_news_pi1%5Bnews%5D=988&cHash=e1f1b7f-faeef012484d2b90c098eefa6

03 Promoting equality within the administration

Gender equality in tax administrations can help improve revenue collection outcomes because a diverse and representative workforce can result in improved performance and results of the organisation, as well as indirect benefits in terms of contributing to the culture of the administration.[55] A tax administration whose staff reflects the community it serves not only offers a larger pool of qualified potential candidates, but also increases the chances that these administrations will meet the diverse needs of the community of taxpayers and economic operators.[56]

Given the ever-increasing funding needs of States, there is a need to support revenue mobilisation with smart organisation and inclusive participation of all skills and talents in the resource mobilisation process. Moreover, states' commitments to promote gender equality on the international scene, as well as at regional and national level, require tax administrations to be exemplary structures in the field of equality.

The particularity of gender mainstreaming in the functioning of these administrations lies in the fact that it is a real change in administrative culture. This change must be planned, implemented with the involvement of all staff, and monitored to ensure meaningful results. Beyond simple changes in procedures, it is a question of changing the most deeply-rooted attitudes and prejudices in order to develop automatisms within the administration.

This section details the elements to be taken into account in terms of issues related to human resources and the organisational culture of a tax administration. In addition, section 5 of this Guide helps to better understand the holistic approach to these initiatives (diagnosis, identification of priorities, development of an action plan, etc.).

55 — https://www.imf.org/en/publications/tnm/issues/2023/08/15/gender-and-revenue-administration-principles-and-practices-535332
56 — Ibid.

A. Recruit more equitably

There is a difference in the representation of men and women in tax administration staff around the world. In advanced and emerging economies, women account for a higher proportion of the total workforce in these administrations, while the reverse is true in low-income countries.[57]

It should be noted that many tax administrations are not competent for recruitment, especially when it is a prerogative of the Ministry of Civil Service that does not always take into account the real needs in terms of desired profiles. In contrast, revenue authorities are often relatively autonomous when it comes to recruitment.

Tax officers are almost always recruited on the basis of competitions, thus ensuring that the best candidates obtain the positions in the tax administrations. Although the competition is considered a meritocratic tool, the fact remains that candidates do not take the examination with the same chances of success, in particular because of the educational and professional barriers they have experienced throughout their career. While many administrations are reluctant to introduce gender quotas, several alternative actions can promote the diversity of profiles recruited through competitions.

Indeed, awareness campaigns within university courses or schools leading to work in tax administrations can develop vocations. The professions within these administrations are varied, so the sectors to be reached are also varied: positions related to tax matters, positions related to support functions: IT, statistics, logistical support, budget management, human resources (HR) management and training, communication, etc. Making the administration widely known to a young audience as a potential employer can help diversify applications. Finally, it is important during these awareness-raising campaigns to make female and male agents more visible in order to enable these young people to identify with role models that resemble them.

While in advanced and emerging economies there are more women in tax administrations, regardless of the income level of the country, women remain under-represented in management positions in these administrations.[58]

B. Ensure career development based on fair and transparent criteria

In the same way as recruitment, the career development of staff must be based on performance criteria. It is because a staff member is competent that he or she is promoted, because he or she brings an added value to the organisation that others do not have or have less. These qualities that have made a difference in the selection of candidates for promotion must be transparent and publicly accessible. It is also good to justify appointments to positions of responsibility so that future candidates can identify the criteria on which these appointments are made. This is why it is important for tax administrations to have well-functioning human resources management frameworks and tools (job descriptions, evaluation sheets, job mapping, etc.).

In addition, it is important to support staff in developing their potential so that everyone has equal opportunities to progress in their careers, both to gain access to higher positions in the hierarchy and to change areas of expertise. The merit of several candidates can only be measured if they have been given the same opportunities beforehand. Merit lies in the candidates' choices to seize these opportunities and the efforts they have made to get the job. This accompaniment of the administration to career development can be achieved by developing internal training, hence the importance of insisting that men and women benefit from equitable access to training related to tax professions, support professions and more specifically on *leadership* and gender issues in taxation. For example, the German International Development Cooperation Agency, GiZ, has launched the initiative for a *Women's Leadership Academy* in Public Finance.[59]

57 — Ibid.
58 — Ibid.
59 — https://www.giz.de/en/regionen/afrika/kamerun/news/lacademie-du-leadership-feminin-en-finances-publiques-une-initiative

Geographical mobility is also one of the possible career developments. It is essential to take into account the family and personal constraints of staff, men and women, before deciding on these mobilities. For example, many administrations have become accustomed to, or even stipulated in their HR procedures, that staff selected for geographical mobility must be consulted before their appointment is formalised. Otherwise, a non-consented geographical mobility decision can strongly affect the staff concerned, especially when it comes to women with higher caring responsibilities than men in many countries. Similarly, it is good practice to introduce the possibility of applying for geographical mobility.

Finally, in view of the progressive digitisation of tax administrations, teleworking could be facilitated for staff when the functions allow it.

C. Assuming zero tolerance to GBVs

To attract the best profiles and enable staff to work in optimal conditions, it is necessary to maintain a healthy working environment, where all staff feel safe. This performance-friendly working environment includes recognition by the tax administration that the organisation is a place where GBVs can exist: sexual harassment (insisting demands, inappropriate comments, threats of demotion, etc.) or psychological harassment (humiliations, rumours, isolation, etc.). It is then a question of identifying them and then combating them.

The means to prevent and neutralize such violence are manifold and each administration must adapt the responses to its own context. However, there are a few possible ways forward.

Zero tolerance to GBVs must be highlighted in the Code of Conduct for Tax Administration Officers and these acts should be severely punished. It is also a question of talking about this violence during the initial training of staff members, because the best way to combat this violence is to prevent it. Finally, since the subject of GBV in the workplace is a delicate one, and victims are often afraid of the consequences on their professional careers, it is important to facilitate the denunciation of the perpetrators of this violence. Thus, an *independent* complaints mechanism, which can guarantee the anonymity of victims, can be put in place. Tax administrations can be assisted by their line ministries or CSOs to establish such mechanisms.

D. Promoting a culture of fairness in the administration

As explained in the introduction to this section, gender mainstreaming by tax administrations implies a change in administrative culture. Institutionalising the gender equality perspective in the tasks and responsibilities of the administration, in support of the main task of mobilising resources, requires working towards a change in the values of the administration.

In order to institutionalise these new values in the administration, it is essential to link the performance of the administration to progress on gender equality. Such an approach makes it possible to hold administrative staff accountable on this subject. Thus, some tax administrations, as is the case in Gabon[60] or Togo,[61] have integrated performance indicators linked to the integration of gender equality by their organisation into their multiannual strategy.

This change in institutional culture aims to break down the glass ceilings and glass walls that confine women to certain spheres of the administration activity (see key definitions). Gender focal points or members of gender task forces (see section 5) could be appointed within administrations to promote gender equality.

In most cases, tax administrations have gender-specific statistics on their staff, but unfortunately these data are rarely used as an analytical tool for an inclusive HR policy. It is essential to monitor these statistics in order to identify the level of representation of men and women on staff, by level of responsibility, geographical allocation, strategic, cross-cutting and operational services, etc. Beyond representation issues, monitoring gender-specific statistics on remuneration (including bonuses), access to training, promotions, harassment, serious misconduct, etc., must be on the human resources radar. This data makes it possible to understand how power is shared within tax administrations. Identifying significant deviations on these indicators allows to better understand internal malfunctions and to give tax administrations the ability to react by applying corrective measures.

A change in administrative culture must be accompanied by active and massive internal communication upstream and during gender equality actions. It is important to publicise the purpose of these actions and to make staff understand why gender mainstreaming is important for the administration's mission. This communication must be broad, both at top management level and with frontline staff, as all hierarchical levels have a role to play (both in managing teams and in interacting

60 — https://dgi.ga/wp-content/uploads/2025/02/Strategic Plan-2025-2027.pdf
61 — https://www.otr.tg/index.php/en/documentation/generale-otr/571-plan-stratégique-otr-2023-2025/file.html

with external stakeholders). This communication can take the form of an awareness-raising campaign through the organisation of seminars, participatory workshops, memos, etc. These communication efforts will strengthen staff's buy-in to the administration's gender action plan and encourage the active participation of staff. This also helps mitigate the risks of resistance to change.

E. Encouraging equality networks or women's associations within the administration

Given the low representation of women in positions of responsibility in tax administrations, some organisations have set up equality networks specifically designed to develop the careers of female agents. These networks allow for exchanges with other women in management positions to share their experiences, mentor and be mentored, provide support and inform about the opportunities available to them.[62] The purpose of these networks varies: organisation of mentoring programmes,[63] promotion of women's leadership, technical capacity-building, internal advocacy, debate and knowledge-building on gender issues in tax systems, etc. It is essential to build these women's networks or associations on an inclusive basis to accommodate female staff at different hierarchical levels, as well as cultural and geographical diversity, in order not to reinforce the discrimination that these staff may already face in the administration.

These networks and associations have developed strongly in tax administrations in recent years. They sometimes take root within the tax administration itself (as is the case for the Réseau des Femmes des Impôts du Gabon (RFIG) or the Réseau des Femmes de la Direction Générale des Finances Publiques (DGFIP)[64] in France). The Association of Women in Taxation (AFI) in Burkina Faso, for its part, is positioning itself as a social partner as an associative structure.[65] Others are anchored in the Ministry of Finance (as is the case with the *Association of Women of the Ministry of Finance*, AFMEF[66] in Benin). Finally, some networks have also been formed internationally, such as the *African Tax Administration Forum*[67] (ATAF) *Women in Taxation Network*.

62 — https://www.imf.org/en/publications/tnm/issues/2023/08/15/gender-and-revenue-administration-principles-and-practices-535332
63 — In December 2024, CREDAF launched a pilot mentorship program for women's leadership in taxation for member tax officials. For 6 months, more than 60 women were accompanied through six training modules and mentoring sessions. Among the responses to the post-program satisfaction survey, 77% of respondents said they were very satisfied with the program and 68% noted an improvement in their confidence in their leadership.
64 — https://www.linkedin.com/company/r%C3%A9seau-femmes-de-la-dgfip/
65 — https://dgi.bf/structures-associatives/
66 — https://afmef.org/#
67 — https://ataftax.org/ataf-women-in-tax-network/

04 The importance of sex-disaggregated data and assessment tools

A. Interest of sex-disaggregated data

Sex-disaggregated data are needed to produce a diagnosis on gender mainstreaming in taxation. They therefore form the basis of the assessment tools available to tax administrations and help guide decisions taken in line with an inclusive approach. These gender-specific statistics must be produced and used in the design of tax policy, in the relationship between the tax administration and the outside (taxpayers and third-party organisations) and in order to promote equality within tax administration itself. Sections 1, 2 and 3 cross-refer to the need for these statistics for each of these dimensions.

B. Gender assessment tools for tax administrations

For more than a decade, several gender assessment tools for tax administrations have been developed by international organisations.[68] These tools often take the form of self-assessment in the hands of administrations to enable them to make progress on gender mainstreaming in their internal functioning and in their relations with external stakeholders. The self-assessment mechanism also allows tax administrations to regularly assess progress following gender equality actions.

Thus, several CREDAF member administrations carried out these evaluations by forming teams of internal evaluators. The tools they use are varied: internal audits, dialogue with stakeholders or staff, document collection, etc. Analysis of internal processes and gender equality programmes or action plans leads to a score reflecting the level of gender mainstreaming by the administration. This photograph of a tax administration at a specific time facilitates the formulation of recommendations that will serve as a basis for planning further gender equality actions. In addition to improving the score of an administration, these actions allow the various stakeholders working on tax issues to better understand the challenges related to tax justice in their country and to be anchored in an approach aimed at making their tax system fairer. Finally, these methodologies constitute international frameworks on which development partners working with tax administrations rely. For the latter, using these tools can therefore be a way to be accompanied by development partners on gender mainstreaming in taxation.

Referenced methodologies for gender mainstreaming by tax administrations include the Gender Balance Maturity Model (GBMM) developed by the OECD in 2024[69] and the Gender Equality Organizational Assessment Tool (GEOAT) from WCO,[70] the first version of which dates from 2014. These two methodologies have a common approach, both in the fields of analysis covered and in the way their tools work.

68 — https://alumni.ids.ac.uk/news/default-general/787/787--Are-assessment-tools-key-to-mainstream-gender-in-taxation-in-lower-income-countries-
69 — https://www.oecd.org/content/dam/oecd/en/topics/policy-issues/tax-administration/gender-balance-maturity-model.pdf
70 — https://www.wcoomd.org/en/media/newsroom/2024/may/the-2023-edition-of-the-geoat-now-available-in-arabic-portuguese-and-spanish.aspx

In addition, the new TADAT (Tax Administration Diagnostic Assessment Tool) methodology developed by the International Monetary Fund (IMF) incorporates elements on gender mainstreaming.[71] However, the scope of analysis is much less broad than the two methodologies mentioned above.

While tax administrations rely on gender mainstreaming assessment tools, CSOs also use them to assess the extent to which gender issues are taken into account in taxation. To this end, Oxfam has developed a *Fair Tax Monitor (FTM) Gender* to assess the extent to which gender is integrated into a national tax system. Nevertheless, this tool remains useful for tax administrations integrating the gender approach, in particular with a view to self-assessment and anticipation of the reforms to be carried out.

Finally, other more generalist methodologies have been used by some tax administrations. This is the case of the revenue authorities of Ghana and Nigeria[72] that implement the Gender Equality Seal for Public Institutions, a tool developed by the United Nations Development Programme (UNDP) and which since 2023 has been increasingly mobilised by ministries of finance and tax administrations around the world.[73]

The next sub-sections propose to return in detail to the GBMM, the gender dimension of the TADAT, the GEOAT and the FTM Gender.

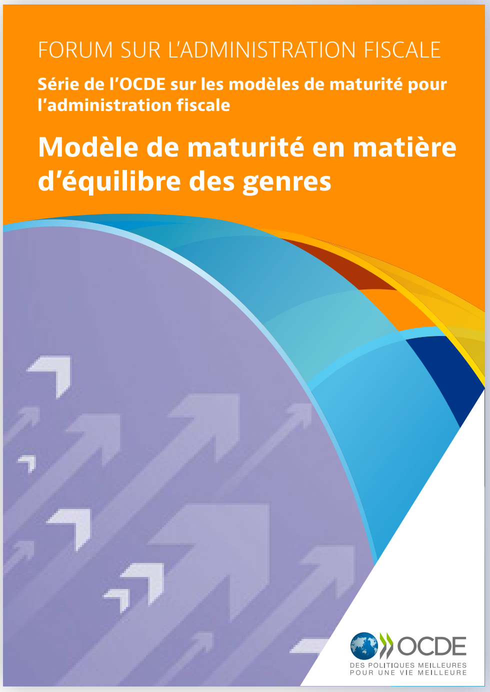
The GBMM, or the OECD Gender Assessment Tool

The OECD GBMM explores five areas of tax administration analysis:

- **Strategy**
- **Governance**
- **Culture**
- **Data collection and use**
- **External dimension**

For each area of analysis, the GBMM makes it possible to indicate or define the level of performance achieved by the tax administration that carried out the self-assessment. The score is based on a performance scale comprising five levels:

- **Emerging:** no formal action but some informal initiatives
- **Progressing:** initiation of some formalised but not systematised actions
- **Established:** formalised strategy, systematised actions
- **Leading:** implementation and regular monitoring of the strategy
- **Aspirational:** holistic gender approach and consideration in the gender strategies of stakeholders in the administration



71 — https://imf.zoom.us/rec/play/He3TvxwyXkBC6ZX84FrDFoue8FI9XLz_meD2x5aZ_golWsLNkN7CMUrv4FMzj_sbZ2B18jglSxobgdMq.pNn8EPJWzZREa8Fm?eagerLoadZva
72 — https://www.gendersealpublicinstitutions.org/advancing-fiscal-policy-and-administration-reforms-for-gender-equality-in-nigeria-and-ghana/
73 — https://www.gendersealpublicinstitutions.org/the-seal-as-a-tool-to-advance-gender-responsive-tax-reforms/

Thus, the final assessment of this methodology is presented in the form of a table as follows:

Table2. GBMM Self-Assessment Scores

	EMERGING	PROGRESSING	ESTABLISHED	LEADING	ASPIRATIONAL
Strategy					
Governance					
Culture					
Data collection and use					
External dimension					

Source: OECD MMEG.

The methodology developed by the OECD describes for each dimension a “statement” that corresponds to the level of performance achieved by the tax administration. For example, the emerging level for the external dimension is a tax administration that “*measures the impact of its process and interactions with taxpayers through occasional satisfaction surveys*”. However, “*these surveys are not designed to pick up the impacts on different gender. In general, they only pick up gender differences somewhat randomly depending on who responds to surveys. As a result, improvements in processes and interactions are general in nature.*” For the same external dimension, the “established” level (more advanced two-notch level) corresponds to an administration that “*has a programme in place to understand the impact on different genders of individual processes and interactions. This will generally include questionnaires, including those undertaken at the time of the interaction, and through statistical analysis. The results are fed into reviews of processes and into priority areas for training. There is some understanding of the impact of tax policy on gender, but this is not collected or communicated systematically to policy makers except where there is a legal requirement to do so.*” Details for the other dimensions can be found in the OECD Methodological Paper[74] and in the appendix to this Guide.

Once appointed and trained, it is up to the internal team of evaluators within the tax administration to collect data in order to provide the elements justifying the achievement of the level of performance for each dimension of the evaluation. Scores can be sent to the OECD Secretariat, which publishes these data anonymously.

This methodology allows tax administrations to quite simply define an action plan to improve their gender equality performance. Indeed, by referring to the higher level of performance, administrations can make concrete recommendations per area of analysis.

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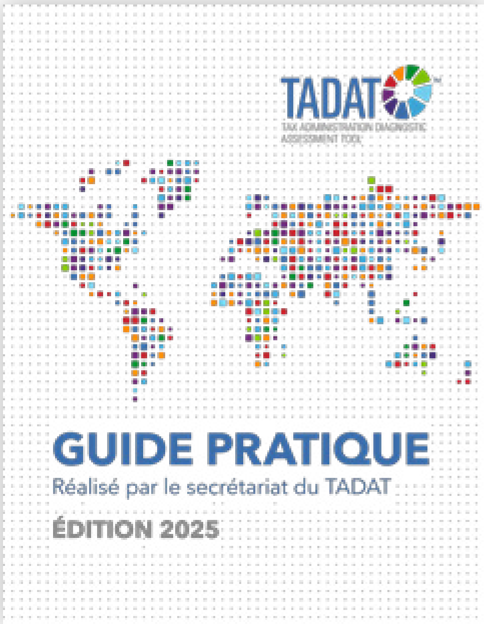
For example, the tax administration in Benin implemented this tool in 2024. This allowed them to self-assess and make recommendations to improve gender mainstreaming in their strategy, governance and culture of administration, management of collected data and their relationship with external stakeholders (taxpayers and third-party organisations). The tax administration in Benin also agreed to communicate the results of their self-assessment and the resulting recommendations. These elements are available in appendix.

74 — https://www.oecd.org/content/dam/oecd/en/topics/policy-issues/tax-administration/gender-balance-maturity-model.pdf

TADAT with a gender lens



The TADAT is the IMF's tool for measuring the performance of a tax administration. Recognised internationally, the tool has been used since 2015 to assess the administrations of 112 countries around the world.[75]

With the new edition of the methodology in 2025, gender is now mentioned in three Performance Outcome Area (out of nine in total) and both in the recommendations and rating criteria. In particular:

- Performance Outcome Area 1: **Integrity of the registered taxpayer base**
  - Mention in best practices of the importance of collecting and maintaining a taxpayers' database containing information on the gender of individual taxpayers.
  - The question recommendations for TADAT assessors include a question on the same subject: For individuals, does the registration database include several personal information including the gender of taxpayers?
  - The rating of dimension 1 of indicator P1-1. Relevance and accuracy of taxpayer information is maximum C if the tax administration does not collect information on the gender of individual taxpayers.
- Performance Outcome Area 2: **Effective risk management**
  - The mention on the studies of the behaviour and attitudes of taxpayers with the consideration of socio-economic factors such as the gender of the version of the TADAT 2019 is preserved.
  - Good practices are complemented by new elements on human capital risks, including on the career development of future managers without gender discrimination and the use of mentoring for women to develop leadership profiles in the administration.
  - The question recommendations for TADAT evaluators include a question on the same subject: Do human capital risk management strategies specifically address gender equality and balance?
  - No scoring criteria for this performance outcome area take gender into account.
- Performance Outcome Area 3: **Supporting and facilitating compliance**
  - In best practices, it is recommended to personalise information and access channels to the tax administration according to the specific needs of certain groups of taxpayers, including women (given the difficulties they may experience in using tax intermediaries, their relative exclusion from the digital world or gender inequalities in literacy in the language of the administration).
  - The question recommendations for TADAT evaluators include a question on the same subject: Is there personalised information tailored to the specific needs of the main groups of taxpayers, in particular women?
  - However, no scoring criteria for this performance outcome area take gender into account.

These developments provide an important incentive for tax administrations to develop sex-disaggregated data on individual taxpayers. However, tax administrations can begin working now to incorporate gender considerations into the six performance outcome areas that have not yet been addressed by the TADAT.

75 — https://www.tadat.org/en.html

The WCO Gender Equality Organizational Assessment Tool

The GEOAT operates on the same principle as that of the OECD GBMM: it is a self-assessment of six principles (1. Strategy, governance and leadership, 2. Employment, career development and compensation, 3. Work-life balance, 4. Gender-based violence and harassment, 5. Border operations and stakeholder relations, 6. Security and safety) each of which is assessed on a seven-level scale (Not applicable, Non-existent, Ad-hoc arrangements, Beginning implementation, Moderate implementation, Advanced implementation, Full implementation).

Thus, the final assessment of this methodology is presented in the form of a table as follows:

Table3. GEOAT Self-Assessment Scores

	NOT APPLICABLE	NON-EXISTENT	AD-HOC ARRAN-GEMENT	BEGINNING OF IMPLE-MENTATION	MODERATE IMPLE-MENTATION	ADVANCED IMPLE-MENTATION	FULL IMPLE-MENTATION
Strategy, governance and leadership							
Employment, career development and compensation							
Work-life balance							
Gender-based violence and harassment							
Border operations and stakeholder relations							
Security and safety							

Source: WCO GEOAT.

While the mandate of the WCO relates only to customs administrations, the methodology developed applies to both revenue authorities and tax administrations, with the exception of the latter in the area of security and safety and border operations. The elements allowing administrations to complete their self-assessment are available in the latest version of the tool[76]. GEOAT works mainly on issues of gender equality, but also diversity and inclusion.

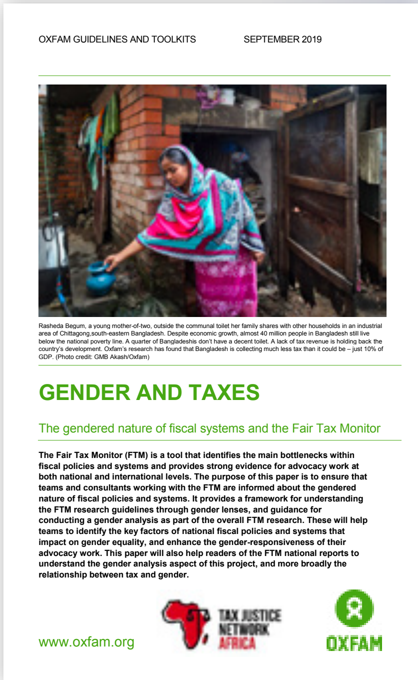
The special feature of this tool is the WCO's strong support to its member administrations (customs administrations). In addition to developing the methodology itself, the WCO runs a working group for its members to exchange best practices on gender equality and diversity[77] from which tax administrations can draw inspiration. Three compendiums published in 2020, 2023 and 2025 respectively report on the experiences and best practices of member administrations on the same topic.

76 — https://www.wcoomd.org/-/media/wco/public/global/pdf/topics/capacity-building/activities-and-programmes/gender-equality/gender-equality-assessment-tool.pdf
77 — https://www.wcoomd.org/en/media/newsroom/2024/november/key-takeaways-from-the-virtual-working-group-for-gender-equality-and-diversity-meeting.aspx

The Togolese Revenue Office (OTR) implemented the GEOAT in 2023[78] and then carried out a self-assessment of the actions already carried out to promote gender equality and analyse their impact at internal and external levels (regular progress of female staff, adoption of transparent promotion and transfer procedures, creation of the OTR Women's Association, existence of a toll-free number for external stakeholders, awareness-raising in market areas, etc.). This resulted in recommendations to improve gender mainstreaming internally and in the OTR's external actions. These recommendations led to the drafting of a gender action plan that the OTR declined over several years and aligned with its multi-year strategy.[79] Details of the actions carried out in this context by the OTR can be found in the appendix to the Guide. The OTR's gender equality actions before and after the GEOAT evaluation are also available in the latest WCO Gender Equality and Diversity Best Practice Compendium.[80]

The Oxfam Gender FTM

The Gender FTM is a tool that identifies the main obstacles within tax policies and systems and provides "*strong evidence for CSOs' advocacy work in this area, both at national and international level*". For example, the Gender FTM analyses the distribution of the tax burden and the degree of progressivity of a tax system. The tool also provides information on how the tax administration takes gender equality issues into account and how effective it is, in particular as regards the collection and use of sex-disaggregated data.[81] This interest of civil society in equality and tax justice issues opens up new opportunities for dialogue with stakeholders responsible for the implementation of tax policies, including tax administrations. It also strengthens the level of gender accountability in the design and implementation of public policies, including public finance. Several CSOs in Benin, Cameroon and Senegal are in the process of implementing a gender FTM.[82]



78 — https://www.wcoomd.org/en/media/newsroom/2023/april/gender-equality-organizational-assessment-conducted-for-togolese-revenue-authority.aspx
79 — https://www.wcoomd.org/-/media/wco/public/global/pdf/topics/capacity-building/activities-and-programmes/gender-equality/omd_a4_ang-geq-25-int-web-(1).pdf?la=en
80 — Ibid.
81 — https://oxfamilibrary.openrepository.com/bitstream/handle/10546/620868/gd-gender-fair-tax-monitor-130919-en.pdf?sequence=1&isAllowed=y
82 — https://maketaxfair.net/assets/2025/06/Dakar-workshop_FTM_FR.pdf

05 Implement a gender approach in a tax administration

The integration of the gender dimension in a tax administration is not a one-off action but a gradual and methodical process of improvement that responds to a vision consistent with the national and international commitments made by States. It is based on political will, institutional commitment and the active participation of all stakeholders.

The implementation of the gender approach takes place in several stages, which are detailed below, namely:

- Carry out an initial diagnosis,
- Identify concrete priorities,
- Develop an action plan and train teams;
- Designate internal referees and specify their mandate,
- Implement the action plan;
- Monitor, evaluate and adjust,
- Disseminate.

Table 4 at the end of the section sets out the objectives and expected results of each of these steps.

After a certain period of time, the duration of which is freely determined by the tax administration, it is useful to carry out a second diagnosis in order to measure progress and decide whether gender equality priorities remain unchanged or require in-depth adjustment.

A. Carry out an initial diagnosis

Diagnosis is the first step towards implementing a gender approach in the tax administration. This is therefore a key and time-consuming step. The aim is to establish a clear picture of the current situation in the three dimensions detailed in the sections above, namely: the design of tax policies, the relationship between the administration and external stakeholders, as well as the promotion of equality within the administration.

Concretely, this diagnosis can be carried out using already existing methodologies such as those of the OECD or the WCO (see section 4 on gender assessment tools). These methodologies have the advantage of allowing each administration to step up to its own gender equality practices within the administration and in its relationship with the outside. However, it is necessary to adapt these methodologies according to the specificities of the country and the tax administration (statutes of public servants, relations with the Ministry of Finance, revenue authority vs tax administration, etc.). Depending on its mandate, the tax administration may need to integrate the design of tax policies into the scope of analysis – a dimension that is not or little addressed in the assessment tools presented in section 4 as these methodologies focus more on the implementation of tax policies.

Regardless of the methodology used to carry out this diagnosis, it is necessary to take stock of existing sex-disaggregated data at administrative level (on staff, as well as on taxpayers) and their use (absent, partial, systematic) in the analyses regularly carried out. Based on this first assessment, the administration can think about what sex-disaggregated data it would need or should make more use of.

Beyond the data, it is the tax code, processes, standards and habits of the tax administration that will have to be questioned, bearing in mind a gender equality lens. This involves examining issues such as: *"Are the provisions in the Tax Code fair? On what basis can we assess this level of fairness?"*, *"Is the way we communicate appropriate for all taxpayers, regardless of their gender? How can we ensure this?"*, or *"Is the way geographic mobility is organized suitable for employees? Have we established a mechanism to gather their suggestions on this topic?"*, etc. Several tools can be used to answer the questions that will form the core of the assessment: an analysis of the texts, focus groups with users and staff, individual interviews, internal surveys, etc.

The diagnosis may take different forms depending on the format preferred by the administration: a report, a SWOT matrix,[83] a summary sheet of the results obtained after the application of the OECD GBMM or the WCO GEOAT, etc.

B. Set priorities

Once the diagnosis has been made, the scale of the tasks to be carried out can seem colossal. It is therefore essential to identify concrete priorities in order to turn the findings into realistic lines of action.

The aim is to identify the most important discrepancies to be addressed. For example, the absence of monitoring indicators in a specific area, the low representation of men/women in decision-making or technical positions, etc. The prioritisation must be based on three criteria: alignment with the tax administration's strategy, impact, and feasibility. It is essential to define the expected results on each action axis through specific, measurable, achievable, realistic and time-bound (SMART) indicators. For example, having sex-disaggregated data of all individual taxpayers (newly registered and current stock) by the next year, or increasing the participation of men/women in internal training by 20% within six months.

83 — The SWOT Matrix is a strategic analysis tool used to assess an organization's strengths and weaknesses, as well as the opportunities and threats to which it is exposed. SWOT stands for *Strengths*, *Weaknesses*, *Opportunities*, and *Threats*. Source: An indispensable guide to effective decisions (2023), Peter Lanore. The matrix can be used to translate the gender approach of a tax administration into its relationship with taxpayers (1st version) and internally (2nd version).

C. Develop an action plan and train teams

Once the priorities have been identified, they must be translated into an operational action plan, i.e. detailing the actions to be taken to achieve the results envisaged in the next step, anchoring these actions within a clear time horizon, quantifying their funding and defining those responsible for activities. Such an action plan may run for two to three years to enable the majority of planned actions to be carried out, while maintaining adjustment flexibility in the medium term.

It is necessary to link the gender equality action plan to the administration's strategy in order to ensure its consistency with the objectives and mandate of the tax administration. Equally important is that the administration's strategy integrates the gender approach in order to link the achievements of the gender equality action plan with the overall performance of the administration. If this dual integration is not carried out, it is likely that the completed gender equality action plan will not be implemented due to lack of time and resources.

The implementation of the gender equality action plan will be based on a large number of staff from a variety of teams. It is therefore necessary for these same staff to be made aware of the existence of the action plan and its main objectives. This awareness must be accompanied by a broad internal training campaign on gender issues in taxation, both in terms of the design of tax policy and the functioning of the administration itself, so that staff understand the value of the gender action plan and can adhere to it. The administration may develop short training modules based on sections 1, 2 and 3 of this Guide, use existing modules (see in the appendix the list of online resources and training), or seek the support of partners (national, regional or international) working on this topic.

The implementation of the gender equality action plan differs from a simple list of technical activities to be carried out. Promoting a culture of equality requires comprehensive change management: it affects all teams, both soft skills and technical expertise, business processes and support functions, as well as internal relationships and relations with external stakeholders. This change management process begins with short-term awareness-raising and training initiatives but is carried out over the long term.

D. Appoint internal focal points, specify their mandate and involve external stakeholders

The gender equality action plan affecting the entire administration, appointing focal points is an important action to avoid diluting the responsibility for implementation and ensure better coordination of planned actions.

The organisation of this network of focal points depends on the existing organisation chart and what is considered to be the most practical for the tax administrations. Thus, it may be useful to appoint a gender equality focal point in each directorate or department and distribute the responsibility for the action plan axes among these focal points.

The mandate of these focal points must be clear and, if possible, formalised by a mission letter based on individual performance objectives. For example, the administration may define a standard mission letter describing the role of monitoring, raising awareness among colleagues, relaying between teams and management, and also mentioning the specific axis of the gender equality action plan for which the focal point is responsible. Focal point must be able to rely on their line managers to support them in implementing the administration's gender equality action plan.

The network of gender equality focal points must be led by a specific body, often referred to as the 'gender equality committee' or 'gender unit'. To simplify coordination, it is often the group of staff appointed by mission letter to carry out the diagnosis that then train the gender focal points network. As a first step, it is necessary to train gender equality focal points so that they can effectively play the role of resource person in their respective teams, and then be able to carry out the axes of the gender equality action plan assigned to them. Then, it is essential to bring this network to life through regular meetings / gatherings to share experiences, coordinate actions, monitor the actions carried out and their impacts, share the difficulties and potential solutions envisaged.

Finally, it is relevant to involve as early as possible the external stakeholders with whom the tax administration will work to implement its gender equality action plan. Sharing the logic of the action plan and its objectives with these stakeholders makes it easier to achieve the expected results.

E. Implement the gender action plan

Once the strategic and operational frameworks for the gender equality approach are defined and ready for use, the tax administration can start implementing its gender equality action plan. Beyond launching the awareness raising and training mentioned in the previous sections, the administration can target the implementation of pilot actions to test and demonstrate the added value of a gender equality approach. The aim is to get quick feedback, adjust the action plan or its indicators and create a ripple effect. For example, proposing and motivating the removal of explicit gender biases in the tax code (see section 1), simplifying and/or translating into local languages (if appropriate) information disseminated by tax administrations, etc.

F. Monitor, evaluate, adjust

When the gender action plan is implemented, it is essential to monitor it, regularly assess the actions implemented according to pre-defined activity indicators and adjust them as necessary in order to ensure the sustainability of the results achieved and move towards a continuous improvement of the gender equality approach.

The body responsible for steering the gender focal points may organise a six-monthly monitoring and an annual monitoring report on the progress of the implementation of the gender equality action plan. This monitoring makes it possible to review progress on each of the axes of the action plan, to take stock of the actions that are lagging behind, those that have been carried out but do not generate the expected result, to identify the missing sex-disaggregated data to assess the progress made on certain axes, etc. Regular feedback from gender equality focal points makes it possible to adjust the actions carried out and the priorities for the following six months. Regular monitoring also helps to give credibility to the work of the network of focal points and to be able to share best practices with other administrations at national and regional level, as well as with partner institutions.

Depending on the organisation chart of the administration, the audit and/or monitoring and evaluation department (or its equivalent) may be involved in the work of the gender focal points network and its steering body, as well as trade unions and other internal associations representing staff. This makes it possible to integrate the implementation of the gender equality action plan into the standard functioning of the administration. In addition, this unit (or its equivalent) is used to identifying areas of progress, current or potential vulnerabilities and proposing possible solutions, as well as relevant monitoring indicators.

It is good practice to carry out a more comprehensive evaluation at a strategic level at the end of the implementation period of the gender equality action plan. This makes it possible to define a new action plan and to reflect on the relevance and effectiveness of the administration's gender equality implementation mechanism (e.g. the network of focal points).

G. Disseminate

Disseminating the approach, action plan, and expected and achieved results regarding the operational integration of gender issues within the tax administration is a cross-cutting step. It helps to allay any fears among staff, foster a new institutional culture, and report on progress made—both internally and to external partners.

Through annual activity reports or other communication materials, the tax administration can share its findings and progress to enhance the transparency and accountability of its actions, and ultimately the trust of its partners.

Table4. Roadmap for gender mainstreaming in tax administration

STEPS	OBJECTIVES	KEY ELEMENTS	EXPECTED RESULTS
Diagnosing	Understand the current situation for a better projection of actions Collect sex-disaggregated statistics	Analysis of the three dimensions (design of tax policy, administration: its external relationship and internal functioning) Assessment of existing sex-disaggregated data and their use	Clear photography of challenges, problems and opportunities
Prioritize	Make realistic choices for gradual implementation	Define 2 to 3 priority axes according to their alignment with the administration's strategy See their impact and feasibility	Concrete and realistic priorities
Define an action plan and train	Turning findings into actions Define a logical planning framework Get validated, Formalize and mobilize	Action plan over 2 to 3 years, clear, time-bound, budgeted and linked to the administration's strategy Mass awareness and training campaign on gender equality and the relevance of the gender action plan Laying the groundwork for supporting change	Established operational framework Designated and trained support teams
Appoint focal points and define their mandates	Empower and coordinate	Appointing and empowering gender equality focal points Define their mandate and that of the body that leads them Provide initial training to gender focal points	Teams responsible for implementing the action plan
Implement the action plan	Take action, test and demonstrate	Start with pilot actions to test and demonstrate the added value of a gender equality approach Setting time horizons for the achievement of intermediate objectives Carry out the rest of the action plan	Minutes of coordinating meetings, statements of recommendations and proposals
Monitor, evaluate and adjust	Sustain and improve	Half-yearly monitoring and an annual report for agile implementation Quality approach of key gender indicators Feedback from gender focal points and sharing of best practices Evaluation at the end of the action plan	Monitoring of indicators Update of the action plan and/or strategy
Disseminate	Reporting on progress	Annual report Communication plan	Transparency, accountability, trust

Source: CREDAF Guide Working Group.

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Appendix

Box2. Example of a Taxpayer Feedback Form

Taxpayer profile

Gender: ◯ Female ◯ Male ◯ Other / prefer not to say

Age: ◯ -25 ◯ 25-40 ◯ 41-60 ◯ 60+

Status: ◯ Formal entrepreneur ◯ Informal trader ◯ Employee
◯ Other: ....

Location: ....

Affiliation centre: ◯ **LTO** ◯ **MTO** ◯ **Centre for individuals taxpayers**

Purpose of the visit: ◯ **Payment of a tax** ◯ **Information Request**
◯ **Other:** ....

Reception and services

Were you received in a respectful and fair manner?
◯ Yes ◯ No
If not, specify: ....

Have you encountered any particular difficulties related to your situation (example: hours, language, accessibility, waiting time)?
◯ Yes ◯ No
If yes, specify: ....

On a scale of 0 to 10, what would you rate for this service?

0 1 2 3 4 5 6 7 8 9 10

Communication and information

Was the information provided clear and comprehensible?
◯ Yes ◯ No
If not, specify: ....

On a scale of 0 to 10, what would you rate for this service?

0 1 2 3 4 5 6 7 8 9 10

Suggestions

What improvements would you like to make to facilitate access to tax services, the quality of the service for which you are requesting, and the communication and information provided?

....

Source: CREDAF Guide Working Group.

Box3. Example of an interview guide for taxpayers for the use of the tax administration

General information about the represented group

- Categories of users (men, women, young people, disabled, informal sector, SMEs, etc.):
- People met and function:

User experience

- According to your observations, what are the main challenges you face in accessing tax services (timetables, procedures, costs, complexity, harassment, etc.)?
- How do you assess the quality of the assistance and communication of the administration?
- How well do you understand the process of drawing up the Finance Act?

Collection of tax policies

- How do you feel about the impact of the current tax measures (direct, indirect, exemptions, local taxes) and the new Finance Law?
- Are there any tax provisions that you consider discriminatory?
- What tax measures (reductions, tax credits, exemptions) could be in your favour?

Participation and dialogue

- Has your organisation already been consulted when drawing up the finance laws or in a tax reform process?
- What are your expectations vis-à-vis the tax administration to strengthen gender mainstreaming?
- What forms of dialogue (regular consultations, working groups, etc.) do you consider to be the most appropriate with the tax administration?

Source: CREDAF Guide Working Group.

Box4. OECD GBMM

Strategy

EMERGING	PROGRESSING	ESTABLISHED	LEADING	ASPIRATIONAL
▸ The administration views gender balance mainly as related to representation of a gender within the administration as a whole rather than representation at particular levels. ▸ Where a gender balance strategy is in place, it mainly focuses on meeting legal requirements relating to gender issues and anti- discrimination. There is little focus on the benefits to the organisation of actions to improve gender balance. ▸ High-level aspirational targets may be in place for greater gender balance at senior level. However, there are no or few associated actions.	▸ The administration's gender balance strategy focuses on representation at senior levels. There is little focus on identifying the underlying drivers of gender inequality. ▸ The strategy sets out targets for improvement where there is underrepresentation of a gender in particular grades or functions. ▸ The strategy empowers the HR function to come up with appropriate initiatives. Little effort is put in, though, to making implementation of these initiatives a shared responsibility across the administration.	▸ The administration has a well-understood high-level and well communicated strategy. The strategy stresses the importance and value of gender balance and administration wide action to tackle gender inequality. ▸ Measurable outcomes are focused on achieving gender balance in the outcome of HR processes (such as performance management and promotion) as well as tackling reported discriminatory behaviours. ▸ There is a growing recognition of the impacts of unconscious bias. The strategy, though, seeks to mitigate such bias largely through process rules, such as gender balance on interview panels, rather than culture change.	▸ The administration's strategy is increasingly based on identifying and addressing the main drivers which might impact gender balance and gender inequality in the workplace. ▸ The strategy has a strong focus on awareness raising across the administration. It also focuses on making improvements to a wide range of existing policies and processes to address potential areas of gender discrimination. The strategy stops short, though, of a more fundamental rethink of existing structures.	▸ The strategy looks at gender balance issues in a comprehensive and holistic way to ensure equal opportunities for all genders. This includes through addressing unconscious bias and the drivers of gender inequality more generally, including those external to the tax administration. ▸ The strategy is highly dynamic in nature and creates structures for proactively identifying and addressing obstacles to equal opportunities. This includes looking at issues more likely to affect a particular gender. The strategy also sets out where a more fundamental redesign of current administration policies and processes may be needed. The strategy is taken into account in all aspects of administration planning.

Governance

EMERGING	PROGRESSING	ESTABLISHED	LEADING	ASPIRATIONAL
▸ Governance of gender issues at the administration level is carried out by HR, with reporting to the management team. Governance is centred around meeting legal requirements. HR will largely carry out this function by issuing guidance and rules in relation to legal requirements. ▸ Monitoring of compliance with policies and procedures is generally left to individual managers without central oversight. Compliance will therefore often be somewhat patchy. Actions are taken in reaction to complaints rather than taking a proactive approach being taken. ▸ HR generally only becomes involved where there are serious breaches of legal requirements or ethical standards.»	▸ Primary responsibility for meeting high-level gender balance targets within the strategy lies mainly with the human resource functions. HR focuses more on processes rather than tackling underlying causes of gender imbalance and discrimination. ▸ In practice HR has limited enforcement powers, other than on meeting legal requirements. HR primarily focuses on producing guidance as well as reactive support. ▸ Managers' decisions are usually given priority with little or no challenge.»	▸ There is a senior official within the administration, who may be supported by a small team, who is responsible for promoting the gender balance strategy as well as individual initiatives and awareness raising programmes. ▸ This senior responsible official also engages with other senior managers on promoting gender balance. ▸ The senior responsible official will work with HR on the collection, analysis and reporting of statistics. This official is empowered to make recommendations for changes of policies and procedures as well as the development of new initiatives aimed at improving understanding of the importance of gender balance and equality across the administration.»	▸ In addition to a senior responsible official, divisional managers across the organisation are accountable for ensuring good gender balance and equality in their area of responsibility. This also applies to considering gender balance in future workforce planning processes, in partnership with HR. ▸ Managers are also responsible for taking into account gender equality considerations in training and development and performance processes. ▸ There is good cross-division cooperation on tackling the drivers of gender inequalities and in helping to address current gender equality issues across the organisation as well as raising awareness. ▸ Gender balance and equality is increasingly seen as a whole of administration responsibility.»	▸ Tackling gender inequality is a core objective of the administration supported at all levels and by all functions. ▸ There is direct oversight by the administration management team and responsibility for delivering the gender balance strategy is included in the objectives of all staff. ▸ Gender equality and anti- discrimination policies, practices and outcomes are included in central governance processes such as risk management, internal audit, performance management and annual public reporting, increasingly supported by the use of advanced technology tools.»

Culture

EMERGING	PROGRESSING	ESTABLISHED	LEADING	ASPIRATIONAL
▶ External factors affecting gender balance, for example societal expectations about gender roles and responsibilities are not generally challenged across the administration. Individual managers may nevertheless do so at their own discretion in their area of responsibility. ▶ While rules will be in place to prevent discrimination, what happens in reality largely depends on the culture within individual teams of the tax administration. ▶ Challenging a discriminatory culture can be extremely difficult and risky for individual employees.	▶ There is an increasing recognition of gender imbalances at senior levels although there is no shared culture of addressing the underlying issues. ▶ While there are some informal networks which discuss gender issues, there is not a single shared culture on the value and importance of gender equality across the organisation. ▶ While action is taken where rules are broken, in general for many staff, gender balance is still considered to be primarily an issue for HR and senior management. ▶ The issue of gender balance is still generally seen as an issue of numbers of staff in certain positions rather than addressing underlying causes. ▶ Grievance procedures are in place, but not trusted by all staff.	▶ While there is a strong culture of not tolerating discrimination, there is less awareness among staff in general of the underlying drivers of gender inequality, including the impacts of unconscious bias, although it is starting to be recognized as an issue. ▶ There is therefore no shared view across the administration as a whole as to how and where to address issues. ▶ Efforts to change culture are increasingly undertaken, for example through initiatives aimed at raising the awareness of gender balance. These might include the establishment of formal networks focused on equality issues and the introduction of high-profile policies (such as panel pledges, codes of conduct, gender reporting, audits etc.). ▶ The administration advertises the availability and privacy of grievance processes and their use is encouraged. Wide issues are not routinely captured though.	▶ Sustained communication and senior level engagement reinforce that gender balance and equality is an important issue for all staff as well as for the performance and resilience of administration as a whole. ▶ Staff at all levels are increasingly aware of the issue of unconscious bias and formal training is available in addition to internal guidance. ▶ The competency framework used by the administration takes account of the drivers of gender inequality and is fully reflected in management objectives. ▶ The hiring of senior management increasingly looks at personality traits and management styles which might impact gender equality as well as demonstrated behaviours. ▶ There is an independent grievance process available with support provided to complainants and full auditing of outcomes, including identification of potential wider issues.	▶ The issue of unconscious bias is fully recognised within the administration and multifaceted approaches are taken to addressing it. ▶ In addition to formal training, there is a culture of informal feedback, mentoring and facilitated self-examination processes. ▶ There is a strong culture supporting action on tackling gender equality issues as well as individual behaviours. ▶ All administration officials are aware of the drivers of gender equality issues and impacts. ▶ There is a strong culture of addressing gender equality drivers and exploring options for addressing them. This includes influencing external stakeholders where appropriate. ▶ Staff feel empowered and supported to raise concerns as well as formal grievances. ▶ In addition to addressing individual concerns and grievances, audited actions are taken to identify and rectify any underlying systemic issues.

Data collection and use

EMERGING	PROGRESSING	ESTABLISHED	LEADING	ASPIRATIONAL
▶ Data is collected to meet legal reporting and record keeping requirements rather than to inform the administration's policies and practices. ▶ Some parts of the administration may develop their own sub-strategies for improving gender balance within their area. This is generally at the discretion of individual managers.	▶ Data and evidence used in informing strategic targets and HR initiatives is generally high-level around staff numbers and grades, although this is not analysed in depth. ▶ The data collected is mainly on the results of recruitment and promotion processes to identify whether there is any significant imbalance. Where this is the case, further guidance and monitoring may be developed in those areas.	▶ Gender aggregated data is increasingly collected around recruitment, promotion, performance management, pay and work/life balance. ▶ Data is also collected through wider outreach to staff on perceptions, including through anonymous surveys and is used to inform the administration's strategy.	▶ The understanding of underlying drivers of gender imbalances and inequality is increasingly informed by a wide range of relevant statistics and evidence, taking account of the latest research. ▶ Detailed analysis is regularly undertaken with appropriate adjustments made to the strategy.	▶ Data is increasingly collected at the anonymised individual level. Advanced technology tools, such as AI, are used to look for unseen drivers of gender inequality, including within business units, and for possible solutions. ▶ On the back of this analysis, regular reviews are undertaken of the strategy as well as current policies and processes and management actions.

The external dimension

EMERGING	PROGRESSING	ESTABLISHED	LEADING	ASPIRATIONAL
▶ The administration measures the impact of its process and interactions with taxpayers through occasional satisfaction surveys. ▶ These surveys are not designed to pick up the impacts on different gender. In general, they only pick up gender differences somewhat randomly depending on who responds to surveys. As a result, improvements in processes and interactions are general in nature.	▶ The administration measures the impact of its process and interactions with taxpayers through occasional satisfaction surveys. ▶ These surveys are not designed to pick up the impacts on different gender. In general, they only pick up gender differences somewhat randomly depending on who responds to surveys. As a result, improvements in processes and interactions are general in nature.	▶ The administration has a programme in place to understand the impact on different genders of individual processes and interactions. This will generally include questionnaires, including those undertaken at the time of the interaction, and through statistical analysis. The results are fed into reviews of processes and into priority areas for training. ▶ There is some understanding of the impact of tax policy on gender, but this is not collected or communicated systematically to policy makers except where there is a legal requirement to do so.	▶ The administration undertakes in-depth analysis of the impact on different genders of its processes and interactions, as well as tax policy. This is done both as regards individual engagements as well as the overall experience and outcomes. The analysis make use of a wide variety of sources, including media, as well as through outreach to groups of taxpayers and taxpayer representatives. ▶ The impacts of policy are fed back to policy makers on a proactive basis, which are taken into account when updating or creating tax policy.	▶ Advanced technology tools are increasingly used to understand the experience of all taxpayers at the individual and aggregate level. This includes the experience of both of tax administration led engagements and also of policy impacts on different genders. These are developed in partnership with policy makers and fed back proactively and transparently.

Source: https://www.oecd.org/content/dam/oecd/en/topics/policy-issues/tax-administration/gender-balance-maturity-model.pdf

Box5. Results of the GBMM self-assessment of the tax administration in Benin

	EMERGING	IN PROGRESS	ESTABLISHED	ADVANCED	MATURE
Strategy					X
Governance		X			
Culture				X	
Data collection and use		X			
External dimension	X				

Stratégie

The strategy addresses more and more questions about gender balance as a whole to ensure equal opportunity for all genders, including tackling unconscious biases.

Governance

Procedures (definition of roles and responsibilities, for example) to correct imbalances between women and men and gender-based discrimination have not yet been or are only partially implemented.

Culture

Awareness of the issue of unconscious bias at all hierarchical levels is increasing, and formal training is available, complementing informal awareness-raising initiatives.

Data collection and use

Insufficient or low-quality data to inform gender-sensitive tax policies. There is not yet any proven sex-disaggregated data for decision-making.

External dimension

Lack of formal research on the men-women equality approach (MWE) to guide gender-sensitive tax decision-making.

Source: Presentation of the Beninese tax administration at the CREDAF workshop in Libreville, Gabon, in January 2025.

Box6. Recommendations following the GBMM self-assessment in the tax administration in Benin

INDICATIVE ATTRIBUTES	RECOMMENDATIONS
Strategy	▶ Update the MEN-WOMEN EQUALITY strategy developed with the support of PAARIB ▶ Set up units responsible for addressing obstacles to equal opportunity between men and women
Governance	▶ Reorganize the existing men-women equality committee to implement the gender strategy and the actual application of the role and responsibilities profile
Culture	▶ Record unconscious biases and adopt multidimensional approaches to address them ▶ Support actions to combat gender inequalities and problematic individual behaviors ▶ Identify obstacles related to gender balance that managers are aware of ▶ Identify the determinants of gender inequalities in the tax administration and study ways to address them (conduct research) ▶ Take action to identify and correct any underlying systemic issues
Data collected	▶ Organize the collection of sex-disaggregated data related to recruitment, promotion, performance management, compensation and work-life balance
External dimension	▶ Highlight the tax policy impacts during impact assessments ▶ Conduct satisfaction surveys based on the men-women equality strategy and consider this in the design of gender-sensitive tax policies

Note: PAARIB is the "Support Project for the Increase of Benin's Domestic Revenue", a Canadian financial and technical support to the Beninese tax administration that took place between 2015 and 2023.[84]

Source: https://www.wcoomd.org/-/media/wco/public/global/pdf/topics/capacity-building/activities-and-programmes/gender-equality/omd_a4_ang-geq-25-int-web-(1).pdf?la=en

84 — https://www.cowater.com/fr/project/projet-dappui-a-laccroissement-des-recettes-interieures-au-benin-paarib/

Box7. Actions taken by the OTR to address gender equality and diversity

In order to achieve its objectives, the Togolese Revenue Authority (Office Togolais des Recettes – OTR) has turned its attention to a number of key areas, including modernization and capacity building. Focusing on the latter area, which places particular emphasis on enhancing the system of legal and institutional governance, the OTR has had the opportunity to address gender and thus proscribe the associated stereotypes, guarantee women's integrity and ensure the security and safety of its staff members.

Since November 2022, as part of the "Gender Equality and Diversity (GED)" component, the OTR has been involved in the West Africa Security Project (WASP), funded by the German Federal Foreign Office.

Under the framework of this project, an organizational assessment of the OTR was carried out in March 2023, based on the WCO Gender Equality Organizational Assessment Tool (GEOAT). The purpose of this assessment was to identify existing strengths and gaps, so as to promote gender-responsive and inclusive measures within the OTR.

According to the assessment report drawn up, it should be noted that the structure of the GED work undertaken in the OTR is, in part, consistent with the structure of the GEOAT, inasmuch as it primarily addresses the cross cutting policies before focusing on internal policies, in particular those relating to human resources management, training, work-life balance, the prevention of discrimination, harassment and gender-based violence (GBV), and communication. Lastly, the assessment focused in greater detail on external policies, in particular border management and stakeholder relations, and included discussions with representatives of the Lomé Port and Sanvee-Condji joint checkpoint, located on the border between Togo and Benin.

The assessment resulted in a total of 23 recommendations, which were addressed to the Togolese Revenue Authority. A draft Action Plan on Gender Equality and Diversity was later developed on the basis of 14 of the 23 recommendations made. Several initiatives implemented within the OTR meet the GEOAT recommendations and may be regarded as specific and relevant examples of genderresponsive and inclusive measures implemented both in-house and externally, such as:

In-house policies:

- Visible increase over the years in the number of women working in Customs, including in senior management positions;
- Rise in the number of female staff, increasing from 363 female officers in 2020 to 596 in 2023, which, based on the statistics, represents a 64% increase;
- Introduction, in the context of human resources, of fair and transparent measures underpinned by written policies (Staff Regulations) incorporating clear definitions of, for example, promotion and transfer procedures;
- Implementation of a fair and open promotion mechanism, thereby encouraging staff members to apply for an in-house promotion in keeping with their skills;
- Equal opportunity at different levels, in particular in terms of accessing training, promotion, etc.;
- Fair and open system enabling staff members to communicate their training preferences through an online system;
- Creation of the OTR Women's Association (AF-OTR), as acknowledged nationally by receipt of official declaration of association No. 0928/matddt sg dlpap-doca, issued on 16 August 2024 by the Ministry of Territorial Administration, Decentralization and Development of Territories.

External policies:

- Provision of two freephone numbers for use by stakeholders: (1) to obtain information in four subject areas (the options for selection are: Customs clearance, taxation, land register, support services); and (2) to report instances of corruption, harassment, discrimination and gender-based violence;
- Drafting of a procedures manual for any stakeholders using OTR services, thereby ensuring the transparency and dissemination of information in accordance with Article 1 of the World Trade Organization's (WTO) Trade Facilitation Agreement;

- Launch of initiatives to raise awareness among taxpayers of Lomé Grand Market, targeting businesswomen and small businesses in particular, and of campaigns conducted in various languages and using different means of communication as part of measures to improve external stakeholder relations and encourage those stakeholders to comply with the legislation voluntarily;
- Simplified clearance of goods of a value below 1,500,000 West African CFA francs (amount specifically in relation to Togo), which contributes to facilitating trade (saving time and reducing costs) for small businesses, which are often run by women. This measure has been in place since Togo's accession to the Revised Kyoto Convention (RKC) in 2014;
- Annual award of 25% of procurement contracts by the OTR to young people and businesswomen, in accordance with Decree No. 2018-028/PR of 1 February 2018 awarding a proportion of procurement contracts to young persons and businesswomen, in the context of implementing the policy of socio-economic inclusion initiated by the President of the Republic.
- Recognizing the importance of creating networking groups for women and promoting gender issues within a modern organization for fostering awareness, improving the environment and building trust among its employees, the OTR has set up an association called the "OTR Women's Association" (AF-OTR). Created on 8 March 2020 and with headquarters in Lomé, the association brings together all OTR female staff. In carrying out its activities, it is supported by a female patron as well as various male OTR officials, including the Commissioner General and the Commissioner for Customs and Indirect Taxation.

The objectives of the Association are:

- To promote leadership by female OTR staff by means of awareness raising campaigns, training, support and mentoring initiatives;
- To foster friendship and solidarity among women in the OTR;
- To highlight the leadership roles acquired by OTR women nationally, by means of discussion among their own ranks as well as with their female colleagues in other sectors;
- To strive to meet the OTR objectives as a partner association;
- To be at the forefront of efforts to discharge OTR's social responsibility mandate through humanitarian action;
- To promote women's development in different areas.

The AF-OTR has undertaken various activities, such as:

- Campaigns to raise awareness of breast cancer, cervical cancer and hepatitis B, followed by screening clinics;
- Campaigns raising awareness among female OTR staff of all forms of harassment in the work environment, conducted throughout the territory from 04 to 13 October 2023;
- Organization of recreational activities, such as Zumba, various games, walking, etc.
- Externally, a number of events have been held, covering social action and awareness-raising initiatives in particular. These include:
- the "Give Blood, Save Lives" blood donation campaign, providing an official platform for the National Blood Transfusion Centre to collect over 200 blood bags obtained through donation;
- the "For every student, an official identity" mobile (touring) campaign.

In the light of the finding that some young people who have achieved success in their BEPC (Lower Secondary Completion Certificate) or BAC 2 (second part of the Baccalaureate) exams cannot access higher education because they have no certificate attesting to their Togolese nationality, the OTR Women's Association launched a mobile (touring) campaign.

It has involved producing identity documents (substitute declaratory judgments and nationality certificates) for needy boys and girls preparing for exams in Togo's five regions. This initiative has also served as a framework for making parents and students alike aware of the importance of such identity documents which transform these children into legitimate citizens, enabling them to continue their studies. The campaign has been carried out in close collaboration with the local authorities, the Ministry of Justice – specifically the Seals, Nationality and Civil Identity Directorate – the police and the Ministry of Primary and Secondary Education.

- Two thousand, six hundred and nineteen (2,619) identity documents, including one thousand and ninety-five (1,095) declaratory judgments (substitute birth certificates) and one thousand and forty-six (1,046) certificates of nationality, were issued in 2021. With support from senior officials at Mo Plain Prefecture (Central Region), two hundred and eighty-eight (288) forms of identification were issued in 2022. Today, the "For every student, an official identity" mobile campaign operates regularly across the national territory.

Under the WASP, the OTR organized a stakeholder engagement seminar. The two-day seminar (19 and 20 September 2024), aimed at small and medium-sized enterprises (SMEs) and small-scale traders, placed significant focus on women traders.

The event was organized with the participation of the Ministry of Commerce, Crafts and Local Consumption, the Directorate of Foreign Trade and the West African Association for CrossBorder Trade in Food Products.

The seminar provided an opportunity for participants to enhance their knowledge of the links between trade facilitation and gender, the opportunities generated by the World Trade Organization's (WTO) Trade Facilitation Agreement (TFA) and the African Continental Free Trade Agreement (AfCFTA), as well as their knowledge on Customs import and export procedures.

Another key component of the seminar was the issue of security and safety. This topic was addressed from different angles, including the importance of having women officers at the borders, the prevention of harassment and gender-based violence, the risks of illicit and harmful goods and the need to meet certain standards, as well as the importance of having gender-responsive and inclusive infrastructure at the border. Participants were also briefed on the role of Customs in collecting revenue, facilitating trade, ensuring safety and protecting society.

The seminar, which brought together more than 50 participants, was a testament to the collective effort to strengthen collaboration between Customs and the stakeholders. It provided a platform for the stakeholders to voice their specific needs and concerns, which were then used to identify recommendations for future cooperation between the OTR and these stakeholders.

Determined in its efforts to promote GED under the WASP, the OTR intends to implement activities specified in its Action Plan with a view to achieving its individual and organizational objectives, thereby contributing to sustainable development and national, regional and international growth. Some of the activities identified in the GED-related Action Plan are as follows:

- Establishment within the OTR of an offshoot of the "Gender" focal cell operating in the Ministry of Economy and Finance, which is responsible for coordinating the rollout, implementation and monitoring of the OTR's Action Plan on Gender Equality and Diversity;
- Preparation and organization of GED training sessions for OTR staff in order to raise awareness of these issues;
- Preparation and organization of meetings aimed at raising awareness among all OTR staff of harassment, discrimination and genderbased violence in the work environment;
- Creation of posters and visual aids for raising awareness among staff and stakeholders of the different forms of harassment and genderbased violence;
- Raising awareness among small-scale crossborder traders of tax and Customs procedures, as part of the national seminar, held from 19 to 20 September 2024 in Lomé, on "The Opportunities and Challenges presented by Cross-Border Trade".

Source: https://www.wcoomd.org/-/media/wco/public/global/pdf/topics/capacity-building/activities-and-programmes/gender-equality/omd_a4_ang-geq-25-int-web-(1).pdf?la=en

Box8. List of online resources and training

The French platform for inter-ministerial exchange and coordination on the mobilization of public domestic resources (MRIP) organised a webinar on taxation and gender in 2023. You can watch the event and consult the additional documents made available by the panelists here.

The GBMM training provided in French by the OECD to the Cameroon tax administration is also available on request.

The WCO made available on its e-learning platform two training modules entitled "Gender Equality and Diversity in Customs" and "Implementing Gender Equality in Customs". While the target audience seems to be more oriented towards customs administrations and revenue authorities, many elements remain relevant for the case of tax administrations.

Source: CREDAF Guide Working Group.

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