

FORUM ON TAX ADMINISTRATION

Gender Balance Network

Advancing Gender Balance in the Workforce: A Collective Responsibility



Forum on Tax Administration

ADVANCING GENDER BALANCE IN THE WORKFORCE: A COLLECTIVE RESPONSIBILITY

Gender Balance Network

This document, as well as any data and any map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

This document was approved by the Committee on Fiscal Affairs on 27 October 2020 and prepared for publication by the OECD Secretariat.

Please cite this publication as:

OECD (2020), *Advancing Gender Balance in the Workforce: A Collective Responsibility: Gender Balance Network*, Forum on Tax Administration, OECD, Paris.

www.oecd.org/tax/forum-on-tax-administration/publications-and-products/advancing-gender-balance-in-the-workforce-a-collective-responsibility.htm

Photo credits: © optimarc – Shutterstock.com

© OECD 2020

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at www.oecd.org/termsandconditions

Preface

We are pleased to present this report of initiatives undertaken by members of the Forum on Tax Administration (FTA) Gender Balance Network (GBN) and their national governments to advance gender balance in the workforce. Gender balance is truly a collective responsibility and it is our desire that readers will receive this report with enthusiasm to learn how GBN members have approached this responsibility individually, and how these accomplishments can be achieved more broadly.

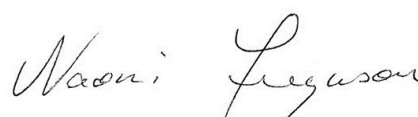
The GBN was created in March of 2019 to serve as a catalyst for positive institutional change among FTA members. It recognizes that there are widespread and implicit gender biases that cause barriers in the workplace. Gender balance is about ensuring that there are equitable opportunities for individuals notwithstanding their gender, including equitable access to employment, compensation benefits, and developmental opportunities across all sectors of an organization. Achieving gender equality in the workplace and as tax administrations will not only benefit GBN members, it will achieve better results for their citizens by ensuring that taxes are administered in a manner more representative of diverse needs.

The report highlights the work members have accomplished and, by sharing these initiatives, promotes further action to continue to drive progress for gender equality. It is the product of a survey of GBN members launched in 2019 to collect information on legislation, policies, and initiatives that support gender balance. Although the survey was carried out prior to the global COVID-19 pandemic, the findings are even more important in light of the differential gender impact of the pandemic.

We would like to thank Ms. Robina Canaran from the Canada Revenue Agency who coordinated the work on which this document reports and GBN members for their contributions to what we hope you will find to be an engaging and informative report.



Bob Hamilton
Commissioner
Canada Revenue Agency
FTA Chair



Naomi Ferguson
Commissioner
Inland Revenue Department, New Zealand
Chair of the GBN

Table of contents

Preface	3
Abbreviations and acronyms	5
Executive Summary	7
Background	7
Aim of this note	8
Outline	8
Caveat	8
Gender Balance Initiatives	11
1. Legislation and Policies	13
Gender mainstreaming	13
Equality	15
Formal institutions governing equality	19
2. Flexible Workplace Practices	23
Maternity, parental and other leave	23
Work-life balance	27
Reintegration and family support	30
3. Leadership, Oversight and Accountability	33
Communicating values	33
Supportive work structures	34
Equality strategies and plans	35
4. Communication and Engagement	41
Equality and diversity committees	41
Networks	42
5. Targeted Initiatives	45
Women in the workforce	45
Women in the leadership positions	47
Women in the STEM fields	48
Boxes	
Box 1. Example of HMRC's Brand Ambassador stories used in supporting external job applications	47

Abbreviations and acronyms

AFIP	Federal Administrations of Public Revenues (Argentina)
ATO	Australian Taxation Office
CEDAW	Convention on the Elimination of All Forms of Discrimination against Women
CERD	Convention on Racial Discrimination
CRPD	Convention on Rights of Persons with Disabilities
CRS	Canada Revenue Service
CUG	Committee of Guarantee for equal opportunities (Italy)
DVSAS	Domestic Violence Sexual Assault & Stalking
EAP	Employee Assistance Program
EI	Employment Insurance
EST	Enterprise Solutions and Technology
FTA	Forum on Tax Administrations
GBA+	Gender Based Analysis Plus
HMRC	Her Majesty's Revenues and Customs (United Kingdom)
HR	Human Resources
IRS	Internal Revenue Service (United States)
IT	Information Technology
NTA	National Tax Administration
GBN	Gender Balance Network
LGBTQ2	Lesbian, Gay, Bisexual, Transgender, Queer, Two-Spirit
STA	Swedish Tax Agency
STEM	Scientific, Technology, Engineering and Mathematics
WAGE	Women and Gender Equality
WCN	Women's Collaborative Network
WHO	World Health Organization

Executive Summary

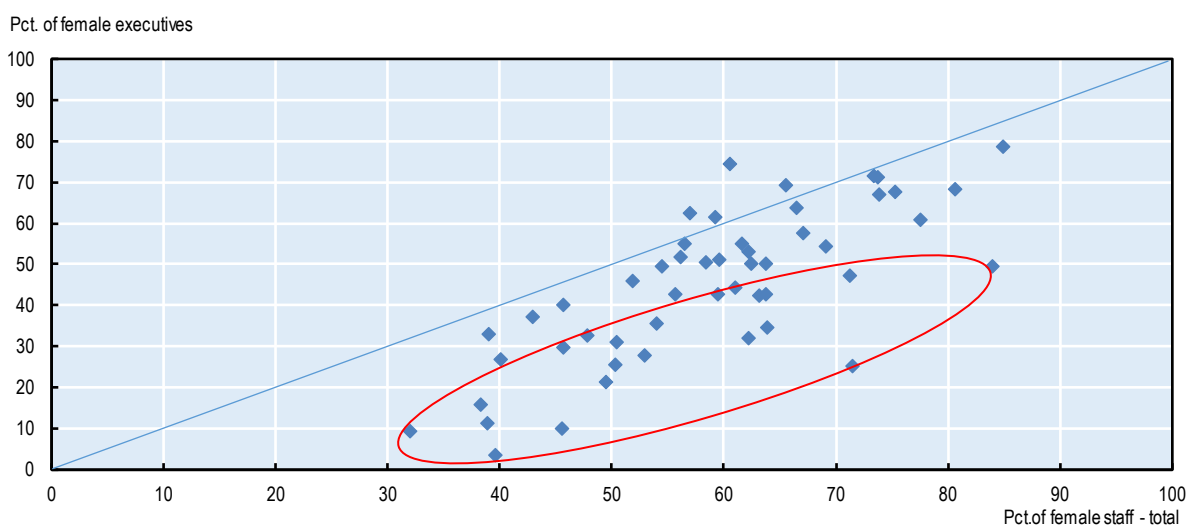
Background

The Forum on Tax Administration (FTA) was created in 2002 as a unique forum for Commissioners from 53 OECD and non-OECD countries, including all members of the G20. Its vision is to create a forum through which Commissioners can work collaboratively to identify, discuss, and influence relevant global trends and develop new ideas to enhance tax administration around the world.

With growing global awareness of the importance of gender equality to inclusive economic growth and of gender balance to the building of successful organisations, the FTA launched the Gender Balance Network (GBN) in March 2019. This was against the background of an underrepresentation of women in senior roles in many FTA administrations. The red oval in the figure below, reproduced from the OECD 2019 Tax Administration Series, shows where there is significant underrepresentation.

In general, this trend is replicated throughout the public and private sectors. Some administrations, though, have had notable success in implementing policies to create a gender balance in their workforce. To build on this positive base, the Gender Balance Network was launched in March 2019 at the Forum on Tax Administration Plenary in Santiago, Chile. The aim of the GBN is to serve as a catalyst for positive institutional change by sharing experiences and knowledge, including identifying examples of practices that have been effective in addressing disparities and closing the gender gap, particularly in leadership positions, where historically, women have been under-represented.

Figure 0.1. Percentage of female staff – total female staff vs. female executives, 2017



Source: OECD (2019), *Tax Administration 2019: Comparative Information on OECD and other Advanced and Emerging Economies*, <https://doi.org/10.1787/74d162b6-en>, Figure 4.15.

To lay the foundation for this important work, a survey was developed to collect information from tax administrations on legislation, policies, and initiatives that have been introduced to improve gender balance. Responses from that survey have been used to prepare this note.

Aim of this note

The intention behind this note is to provide examples of gender balance initiatives taken by a number of members of the FTA Gender Balance Network and their national governments as food-for-thought for administrations wishing to:

- compare initiatives taken in different countries to close the gender gap and improve representation of women, particularly in leadership and decision-making positions;
- consider a range of options to build on existing achievements and strengthen policies, partnerships, and programmes to maximise gender balance and inclusion.

Not all administrations may be positioned to adopt all of the practices simultaneously or as part of a one-time effort. However, the practices cited are grounded in actual experience, so should not be viewed as abstract, unattainable, or merely aspirational. Administrations wishing to find out more detail about the initiatives included in this report are encouraged to contact the FTA Secretariat who can put them in touch with the relevant officials.

Outline

The rest of this note is divided into five chapters which present examples of practices implemented by FTA members to promote gender equality and achieve gender balance in the workplace. The highlighted practices are not intended to be a full and comprehensive listing of all the successful initiatives undertaken by FTA members but rather a selection of those that may be the most applicable to tax administrations in making continued progress on the path to gender balance. The five chapters are:

Chapter 1. Legislation and policies – Examples of legislation, policies, and reforms to underscore the importance of gender equality and ensure that established requirements are consistently and systematically implemented.

Chapter 2. Flexible workplace practices: Examples of proactive, progressive, and gender-sensitive policies and practices to eliminate employment barriers and enable both men and women to fully participate in the workplace and have equal opportunities to advance and succeed.

Chapter 3. Leadership, oversight and accountability: Examples of the development and implementation of national strategies and action plans to bridge existing gender gaps and create a diverse and representative workforce.

Chapter 4. Communication and engagement: Examples of active communication and engagement undertaken in order to further the organisation's gender equality and diversity agenda.

Chapter 5. Targeted initiatives: Examples of deliberate and targeted efforts to maximise the recruitment, development, and retention of female staff at all levels.

Caveat

Tax administrations operate in varied environments, and the way in which they each administer their taxation system differs in respect to their policy and legislative environment and their administrative practice and culture. As such, a standard approach to tax administration may be neither practical nor

desirable in a particular instance. Therefore, this report and the observations it makes need to be interpreted with this in mind. Care should be taken when considering a country's practices to fully appreciate the complex factors that have shaped a particular approach. Similarly, regard needs to be had to the distinct challenges and priorities each administration is managing.

Gender Balance Initiatives

To access the measures undertaken by tax administrations please click on one of the images below:



Legislation and Policies

- [Gender Mainstreaming](#)
- [Equality](#)
- [Formal Institutions governing equality](#)



Communication and Engagement

- [Equality and diversity committees](#)
- [Networks](#)



Flexible Workplaces Practices

- [Maternity, parental and other leave](#)
- [Work-life balance](#)
- [Reintegration and family support](#)



Targeted Initiatives

- [Women in the workforce](#)
- [Women in the leadership positions](#)
- [Women in the STEM fields](#)



Leadership, Oversight and Accountability

- [Communicating values](#)
- [Supportive work structures](#)
- [Equality strategies and plans](#)

1. Legislation and Policies

Legislation and published policies are an important formal mechanism to institutionalise change and to provide a transparent and robust accountability framework to help ensure that gender equality objectives are achieved and that specific requirements are consistently implemented. They can effectively underscore the importance of gender equality, of removing barriers to employment, addressing historical and systemic inequalities faced by women and gender-diverse people, and help create a workforce culture and environment that respects and embraces diversity and inclusion.

Based on survey responses, the vast majority of tax administrations which responded to the survey have introduced some form of legislation or policy (or a combination of both) to promote gender equality and gender balance, whether stand-alone or as part of wider diversity legislation and policy.

This Chapter looks at examples of legislative and policy approaches in the areas of:

- Gender mainstreaming
- Equality
- Formal institutions governing equality

Gender mainstreaming

Belgium

In January 2007, the Belgian Parliament passed a law to implement gender mainstreaming at the federal level. Aimed at strengthening the equality of women and men in society, the legislation requires that federal departments and agencies take the gender perspective into account (including socio-economic differences that exist between women and men) when designing, implementing, monitoring, and evaluating public programmes and policies. It involves verifying the potentially different impacts of different decisions on women and men so as to prevent the creation and accentuation of gender inequalities.

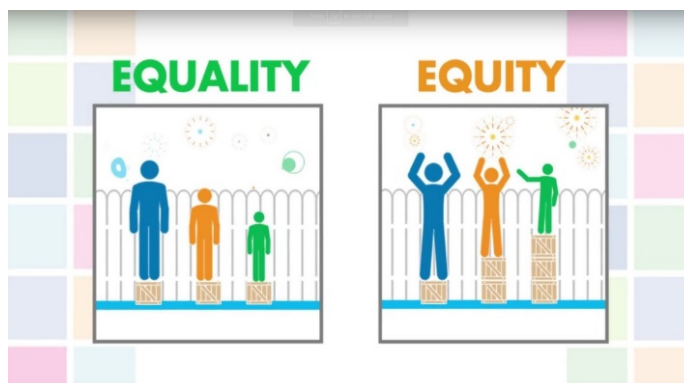
The Government concurrently passed other related and complementary Acts towards embedding and integrating the principles of gender equality into all aspects of decision-making. This includes:

- The “Gender Mainstreaming Act on Statistics and indicators” which requires that all federal bodies disaggregate the statistics they produce, collect, and commission by sex, as well as establish gender indicators where relevant.
- The “Gender Mainstreaming Act with respect to the Gender Test” which requires that all draft legislation and regulations undergo a test to assess impacts on women and men.
- The “Gender Mainstreaming Act on Gender Budgeting” which requires that the gender dimension be integrated into budgetary preparations with an accompanying dossier submitted, illustrating the potential impact of the budgetary request, in terms of outcomes for women and men. All expenses of SPF Finance department are analysed and categorised to check if they have an impact on Gender Budgeting.

- The “Gender Mainstreaming Act on Public Procurement” which requires that the awarding of public contracts and the granting of subsidies take into consideration gender equality practices, with tenderers and candidates to be excluded if they have infringed social legislation.

Canada

In 2011, a government-wide policy was introduced, requiring that all federal departments and agencies integrate “Gender Based Analysis Plus (GBA+)” into policy and programme decision-making. GBA+ is a process that is used to examine the potential impacts (both intended and unintended) of a policy, programme, service, or initiative on diverse groups of people. The plus (+) indicates that gender-based analysis goes beyond consideration of sex and gender, to include a broad range of intersectional identity characteristics (such as age, disability, education, religion, culture, ethnicity, sexual orientation, race, geography [urban, rural, remote], and income).



Source: Canada Revenue Agency



Source: Canada Revenue Agency

GBA+ prompts officials to consider the full impact of government initiatives and identify potential challenges at an early stage so that they can be addressed in policy design and implementation. Through its use and application, GBA+ is helping to ensure that programmes are designed in a way that promotes equity and inclusiveness, and prevents unintended biases or disadvantages. At the Canada Revenue Agency (CRA), GBA+ has been used to inform many important initiatives, including the Northern Service Improvement Strategy and the Vulnerable Populations Outreach Strategy. CRA is also applying the GBA+ lens when developing internal strategies, from Indigenous recruitment to IT digital modernisation.

In 2017, the Canadian Government went further, mandating all federal departments and agencies to include a GBA+ in government proposals (including Memorandums to Cabinet and Treasury Board submissions), and in 2018, Gender Budgeting became a formal requirement. Budgets are about making choices with limited resources and the introduction of gender budgeting was a conscious effort to understand how decisions affect diverse people differently, so that government resources are allocated more equitably and efficiently, in a way that benefits all Canadians. As such, when any Minister of Finance presents a budget in the House of Commons, a GBA+ assessment of all budget documents are tabled concurrently.

Description of the GBA+ training

The Department for Women and Gender Equality (WAGE) facilitates all GBA+ training across the Government of Canada. WAGE offers an online GBA+ course with modules for employees to define the key concepts of GBA+ and recognise how various identity factors can influence the experience of federal

government initiatives. The online course highlights how GBA+ can enhance the responsiveness, effectiveness and outcomes of federal government initiatives while applying some foundational GBA+ concepts and processes. Along with online training and resources, WAGE provides capacity building training with gender focal points across government. The training focuses on how public servants can incorporate GBA+ into their work by asking some basic questions and challenging personal assumptions about diverse groups of women, men and gender-diverse people. Through the systematic use of GBA+, gender focal points and public servants are able to improve their work, ensuring it is inclusive of diverse perspectives. Additionally, the Canada Revenue Agency's GBA+ Centre of Expertise provides information sessions for CRA programme areas/employees to increase their awareness of GBA+, its application at the CRA, and relevant GBA+ assessment templates.

Korea

In 2010, Korea passed legislation introducing the “Gender Budget System” to promote gender equality. As part of the budget process, the Government prepares a report to evaluate whether women and men receive equal benefit from the funding allocation and whether the funding is executed in a way that reduces gender discrimination.

Equality

Chile

In 2018, the Government of Chile issued the “Presidential Instruction (Number 6) on Equal Opportunities, relating to the prevention and penalty of abuse and/or sexual harassment in the workplace”. As per the Instruction, public institutions are required to implement and update procedures to prevent bullying, harassment, and sexual harassment in the workplace. To support the Presidential Instruction and promote a healthy workplace environment, Chile's tax administration also introduced, in 2019, procedures relating to workplace harassment and bullying, which is complemented by a “No Discrimination Policy”, outlawing discrimination of any kind.

China

On October 1, 1992, China enacted the Law on the Protection of Women's Rights and Interests. Since then, it has been amended twice in 2005 and 2018 to ensure that women enjoy equal rights with men in political, economic, cultural, social and family life. In 2011, the Chinese government formulated the "Programme for the Development of Chinese Women (2011-2020)". The overall goal is to incorporate gender awareness into the legal system and for public policies to promote gender balance and economic and societal opportunities for women. In particular, the programme aims to ensure:

- equal access to basic medical and health services, and significantly improve their quality of life and health;
- equal access to education rights and opportunities, and the continuous improvement in education;
- equal access to economic resources and participation in economic development, and a significant increase in economic status;
- equal participation in national social affairs management and a continuous improvement in the level of participation in politics;
- equal access to social security and social welfare;
- equal participation in environmental decision-making and management.

France

In 2014, the Government introduced the “Law of Real Equality between Women and Men” to achieve gender equality of women and men in all policy domains. Whereas previously, gender equality legislation was passed in a piecemeal fashion with specific laws established for each policy domain, the 2014 law addresses various gender equality fields simultaneously, embracing all spheres of social life. The law includes a section on parental leave that encourages new fathers to take leave after the birth of their child, as a means to establish equality with regard to domestic responsibilities. It also establishes requirements relating to public procurement where the awarding of any public contract is contingent on companies complying with their professional equality obligations; the protection of women from violence; professional parity; and the representation of women in society.

The Government also introduced the “Agreement of 30 November 2018 on Professional equality between women and men in the civil service”, identifying 30 distinct actions to address equality, including the requirement for employers to put in place measures to address and prevent sexual violence, harassment, and sexist behaviour. The agreement centres around five key areas:

- Strengthening the governance of equality policies;
- Creating the conditions for equal access to trades and job responsibilities;
- Removing pay inequality and enabling career progression;
- Better supporting pregnancy and parenthood to foster professional development and work-life balance; and
- Preventing and combating sexual and gender-based violence, harassment, and sexist behaviour.

Germany

Equal rights for women and men were already given constitutional status in the Basic Law of 1949. In 1994, the state mandate to actively promote gender balance in all areas of society was included. In 1991 the “Women's Promotion Act” was passed and reinforced by the 2001 the Federal Equal Opportunities Act. In this (and other federal laws) the state mandate to promote gender equity and gender balance is specified for the federal administration.

The Federal Equal Opportunities Act aims to promote the actual implementation of gender equality and eliminate structural discrimination between women and men, in particular the discrimination of women with disabilities. It also introduces measures to make it easier to balance work and family responsibilities (which includes care for the elderly).

Promoting equality is mandatory for all employees and especially management levels. The Equal Opportunities Act also stipulates that legal and administrative regulations as well as official correspondence must also express equality between women and men at the linguistic level. It also defines various measures and rules on how its goals are to be achieved.

The act contains regulations requiring that women are not disadvantaged in recruitment, promotion opportunities or other personnel measures. Concrete measures are also set out to ensure that employees with care responsibilities are not subject to discrimination. In addition, every agency is obliged to draw up an “Equality Plan” with specific and measurable targets.

In order to ensure the actual implementation of the defined goals and measures, the law has set up the office of the Equal Opportunities Commissioner, who is to be appointed by every department with 100 or more employees.

Japan

The Government of Japan has enacted a series of laws to encourage gender equality. For example, the Equal Employment Opportunity Law prohibits gender-based discrimination associated with recruitment, employment, placement, and promotion. It also bans disadvantageous treatment due to marriage, pregnancy, and childbirth. Moreover, firms are mandated to introduce measures to avoid sexual or maternity harassment in the workplace. The Act on Promotion of Women's Participation and Advancement in the Workplace (2016) promotes the female labour participation. Both government agencies and corporations with more than 300 employees are obligated to devise action plans to improve gender equality and publish their progress. The NTA action plan promotes female employees' participation and advancement as well as work-life balance, including the balance between work and childcare/nursing care.

Italy

Since 1948, the Italian Constitution has provided for equal rights between men and women in work, in society, in public and elective offices and the right to equal pay. In 1991, the Law number 125 provided for the adoption of specific measures, so called "positive actions", aimed at removing the de facto inequalities for women in education and vocational training, entry into service, in career progression and in other aspects of working life. It also promotes the inclusion of women in activities and sectors in which they are under-represented, including at professional levels. In 2001, the Government introduced the "General Provisions on the Organization of work in the Departments of Public Administration", requiring public administrations to guarantee equal opportunities between men and women and combat of any form of discrimination. The provisions also establish specific criteria for awarding management positions, requiring that at least one third of the seats on competition committees are reserved for women, unless there are exceptional circumstances. In addition, public administrations are required to guarantee the participation of female employees in training and professional refresher courses in proportion to their presence in organisation, and adopt organisational methods to encourage participation and promote work-life balance.

The law was integrated in 2010 with the provision of the Committee of Guarantee for equal opportunities, present in all public administrations. Since 2011, through the internal Committee of Guarantee for equal opportunities (CUG), the Revenue Agency every year monitors the composition of selection board members, the absence of any form of discrimination at work, and verifies that training is provided equally to men and women. It also adopts the "Three-year Positive Action Plan" containing measures to promote equal opportunities, work life balance, work flexibility and organisational wellbeing. The annual CUG's report also presents figures based on gender-disaggregated data, age and representation at professional levels of the Agency's staff to verify that there are no areas or professional levels in which women are under-represented.

Lithuania

Legislation adopted concerning gender and equality includes the "Law on Equal Opportunities for Women and Men" and the "Law on Equal Treatment," both of which establish a legal obligation for employers to apply the principles of equal treatment in recruitment, promotion, work conditions, pay, and harassment/discrimination prevention. The laws prohibit discrimination in employment, education, and supply and access to goods and services on the grounds of gender, ethnicity/race, sexual orientation, age, disability, and religion/belief.

The self-identified gender distribution of staff 2019 year



Source: State Tax Inspectorate under the Ministry of Finance of Lithuania

Mexico

In 2003, the Government passed federal Law to prevent and eliminate discrimination. Aligned with the human right provisions contained in international treaties, the Act calls for the prohibition of any type of discrimination due to ethnic or national origins, gender, age, disability, social or health conditions, religion, sexual preference and marital status. It also establishes the obligation of the public federal powers to implement measures and affirmative actions focused primarily on groups experiencing discrimination and vulnerability. In 2006, the Government introduced the “Law for Equality between Women and Men”, obliging authorities to guarantee the principle of substantive equality between women and men both in the private and public fields.

Norway

The “Equality and Anti-Discrimination Act” (2018) was established to promote equality and prevent discrimination on the basis of gender, pregnancy, leave in connection with childbirth or adoption, care responsibilities, ethnicity, religion, belief, disability, sexual orientation, gender identity, gender expression, age, or other significant characteristics of a person. The Act has the particular objective of improving the position of women and minorities, dismantling barriers created by society and preventing new ones from arising. Employer/employee organisations are duty-bound to promote equality and make active, targeted, and systematic efforts to promote equality and prevent discrimination on the above-cited grounds. These efforts focus on targeted recruitment, pay and working conditions, promotion, development opportunities, accommodation, the prevention of harassment and the ability to balance work and family life.

Under the Act, public organisations with more than 50 employees are required to investigate whether there is a risk of discrimination (or other barriers to equality). If so, there is a requirement to analyse the causes and to implement measures to counteract discrimination and promote greater equality and diversity, and to evaluate the results of those measures. In addition, when a public body appoints or selects a committee, board, council, tribunal or delegation, there are specified requirements to ensure broadly equal gender representation.

Singapore

The Government of Singapore has enacted the Fair Consideration Framework which sets out the requirements for all employers to consider the workforce in Singapore fairly for job opportunities. Employers should not discriminate on characteristics that are not related to the job, such as gender, age, nationality or race. All employers in Singapore are expected to adhere to the prevailing Tripartite Guidelines on Fair Employment Practices, which are endorsed by the tripartite partners (i.e. Ministry of Manpower, National Trades Union Congress and Singapore National Employers Federation). The five principles of Fair Employment Practices are:

- Recruit and select employees on the basis of merit (such as skills, experience or ability to perform the job), and regardless of gender, age, race, religion, marital status and family responsibilities, or disability.
- Treat employees fairly and with respect and implement progressive human resource management systems.
- Provide employees with equal opportunity to be considered for training and development based on their strengths and needs to help them achieve their full potential.
- Reward employees fairly based on their ability, performance, contribution and experience.
- Abide by labour laws and adopt the Tripartite Guidelines on Fair Employment Practices.

Sweden

The Swedish Tax Agency promotes active measures aimed at preventing discrimination and promoting equal rights and opportunities. Employers are required to take active measures to prevent discrimination on all grounds covered by the Discrimination Act such as gender, transgender identity or expression, ethnicity, religion or other beliefs, disability, sexual orientation and age.

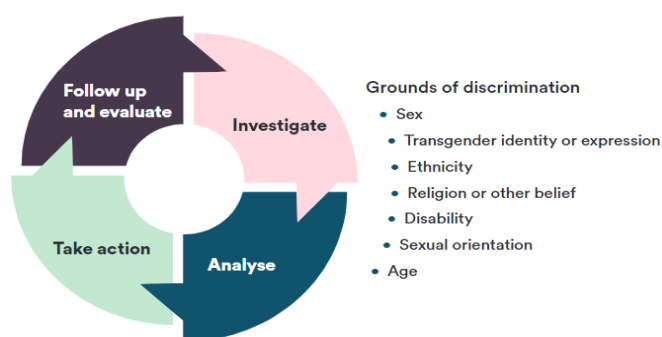
The provisions on active measures entail that all employers are obligated to:

- Promote gender balance in different types of work as well as in management positions;
- Establish, follow up and evaluate guidelines and routines to prevent harassment, sexual harassment and reprisals;
- Carry out annual pay surveys.
- Continuously apply a four-step approach (investigate, analyze, take measures and monitor/evaluate).

Work on active measures must be performed in cooperation with employees. Employees are often represented by trade union organizations, but they can also appoint their own representatives in a liaison group.

The requirement to continuously apply a four-step approach is related to five focus areas, within each area consideration must be taken to all grounds of discrimination:

- working conditions
- provisions and practices regarding pay and other terms of employment
- recruitment and promotion
- education and training, and other skills development
- possibilities to reconcile gainful employment and parenthood



Source: Swedish Tax Agency

Formal institutions governing equality

Belgium

As a result of Government legislation passed in 2002, the Institute for the Equality of Women and Men was created. Its mission is to guarantee and promote the equality of women and men and combat all forms of discrimination or inequality based on sex. It does this through the development and implementation of a legal framework and supporting structures, strategies, instruments and actions. Responsibilities include:

- undertaking and coordinating studies and research on gender and gender equality and evaluating the gender impact of the policies, programmes and measures that have been implemented;



Source: Federal Public Service Finance of Belgium

- recommending improvements to laws and regulations;
- organising support for associations active in the field of gender equality or projects aimed at achieving gender equality;
- assisting any person requesting consultation on the scope of his or her rights and obligations and providing advice on how they can assert those rights;
- taking legal action in disputes involving gender equality; and
- collecting and publishing statistical data and court decisions useful for the evaluation of gender equality-related laws and regulations.

The Institute has also created various materials to facilitate implementation of gender mainstreaming.

Canada

In 2018, the Government of Canada created the Department for Women and Gender Equality, elevating the status of the former Agency, previously known as the Status of Women, to a full department under the law. Its purpose is to fulfil key commitments to advance gender equality, address diversity and inclusion, and help to grow the economy. The Department continues to work on advancing equality in economic, political, and social outcomes for Canadian women. It has been given an expanded mandate for gender equality that includes:

- sexual orientation, gender identity, and expression;
- the maintenance and development of new connections to grassroots organisations advancing equality in Canada; and
- acting as a coordinating body for gender equality issues within the Government of Canada.

China

People's governments at or above the county level have institutions responsible for women and children's work in the People's Republic of China. These institutions are responsible for organising, coordinating, guiding, and urging relevant departments to ensure women's rights and interests. Women's federations establish grassroots organisations in towns, sub-districts, administrative villages, communities, government agencies and institutions, and social organisations.

Germany

The responsibility of the executive to implement the constitutional equal opportunities mandate is anchored in federal and state governments at ministerial level. The Federal Ministry for Family Affairs, Senior Citizens and Youth was established in 1994. Gender equality law on federal and state level establishes the office of the Equal Opportunities Commissioner. This Equal Opportunities Commissioner plays a key role in enforcing equal opportunities laws and policies in the public sector and beyond.

For each authority of the federal administration, Equal Opportunities Commissioners are elected by the female employees of the respective authority. Only women are eligible for these roles. They are part of the HR management and may directly report to the Authority's Managing Director. The Equal Opportunities Commissioners supervise and control the authority's efforts in enforcing gender equality law. Therefore, they need to be involved at an early stage of the decision making process as regards the human resources, social and organisational affairs of the authority. For example, they are responsible for ensuring that there is no bias or discrimination against women in recruitment or promotion processes. They also have the right to review all relevant documents and to take part in job interviews. If equality law or the rights of participation of the Equal Opportunities Commissioner are violated, she can pursue a formal procedure, which in some circumstances could involve legal action.

The Equal Opportunities Commissioner has the right to contact the responsible ministry to clarify fundamental questions of equal opportunities law. She may also initiate decisions by the authority. She also has the right to invite all female employees to a women's meeting once a year. For example, Equal Opportunities Commissioners in the Federal Central Tax Office used their power of initiative to start a children's day care centre in the agency (2011) and from 2016 has invited all female employees to an annual women's meeting. These events include workshops and lectures on a wide range of gender equality topics (e.g. sexual harassment and violence, women's health, the equal representation and visibility of all gender-identities and the use of gender-sensitive language).

Lithuania

The Office of the Equal Opportunities Ombudsman was created to ensure implementation of equality legislation and specifically to investigate complaints of gender discrimination as well as to submit recommendations on priorities for gender equality policy, including amendments to legislation.

Norway

To further its commitment to equality, the Government passed legislation in 2018, which resulted in the creation of the Equality and Anti-Discrimination Ombud. An alternative to court proceedings, the Ombud provides a mechanism for those who have been harassed or discriminated against to lodge a complaint. This includes discrimination based on gender, ethnicity, religion, disability, sexual orientation, gender identity, gender expression, and age. The Ombud is then responsible for investigating the complaint to determine if equality laws have been respected, taking into consideration the UN Convention on the Elimination of All Forms of Discrimination against Women, the Convention on Racial Discrimination, and the Convention on Rights of Persons with Disabilities.

The Ombud's mandate and roles are stipulated under the Norwegian Anti-Discrimination Ombudsman Act. The mandate is fulfilled in four different ways:

- The active involvement in public engagements. The Ombud participates in public hearings; provides comments to draft laws and public actions plans; hold lectures, meetings and conferences on specific topics and provides reports and analysis to the public on a range of issues. The Ombud also engages in public debates and provides information through the media.
- The monitoring of whether Norway fulfils its human rights obligations in line with three UN conventions: Convention on the Elimination of All Forms of Discrimination against Women (CEDAW); the Convention on Racial Discrimination (CERD); and the Convention on Rights of Persons with Disabilities (CRPD). The Ombud reports directly to the UN on the extent to which the Norwegian government upholds these three conventions.
- The provision of guidance, free of charge, to individuals, employers and organisations on cases of potential discrimination. Organisations and employers may also contact the Ombud for guidance on how to prevent harassment or discrimination.
- In addition, the Ombud can provide guidance on how to bring a case to the Equality and Anti-Discrimination Tribunal, which was established in 2018. The Tribunal is a complaints body and makes final, legally binding decisions on harassment and discrimination cases. It can also award compensation.

Spain

In its ongoing commitment and efforts to advance gender equality, the Government of Spain passed legislation in 2018 establishing the "Observatory for Gender Equality in the Spanish Science, Technology, and Innovation System". This inter-Ministerial body recognises the continuing and persistent under-

representation of women in science, technology, innovation and higher education. The Observatory's functions include:

- analysing, monitoring, and measuring the situation of women in the fields of research, science, development, and innovation;
- examining and identifying existing inequalities, including contributing factors and causal effects;
- using the results of evidence-based research to champion change and recommend the development and implementation of public policies and actions to increase the participation of all women at all levels and areas in the fields of science, technology and innovation;
- undertaking timely assessments as to whether measures or actions are producing the desired effects

2. Flexible Workplace Practices

Flexible work practices and policies can help to attract a gender diverse workforce, maximise the utilisation of the different and complementary strengths that women and men bring to their work and teams, and create a culture of equality and inclusion, where employees have equal opportunities to succeed. Flexible work arrangements foster employee engagement, productivity and agility, translating into stronger individual and organisational performance. Family-friendly policies and practices also help to increase the retention of employees, in particular working mothers and those returning to work after maternity leave, who might otherwise leave the organisation. This is important in improving the opportunities for those with caring responsibilities to ascend in greater numbers to senior management and decision-making positions.

This Chapter includes examples of some of the flexible work practices that have been introduced by Forum on Tax Administration countries and tax administrations in the areas of:

- Maternity, parental and other leave
- Work-life balance
- Reintegration and family support

Maternity, parental and other leave

Canada

In addition to maternity leave benefits, Employment Insurance (EI) parental benefits are available to eligible parents, allowing either parent to take time off work to care for a new born or newly adopted child. Recognising that mothers take on the primary caregiving responsibilities, the government announced in 2018 the EI Parental Sharing Benefit, which provides for additional weeks of benefits. With the sharing benefit, parents selecting the standard duration of parental benefits could receive up to 40 weeks of parental benefits (an increase from 35), however neither parent can access more than 35 weeks, requiring both parents to take some time off in order to access some or all of the additional weeks. Similarly, parents selecting the extended duration of parental benefits could receive up to 69 weeks of benefits (an increase from 61), but neither parent can access more than 61 weeks in total, again requiring both parents to take some time off to access the additional weeks.

China

The Law on the Protection of Women's Rights and Interests of the People's Republic of China stipulates that employers support the safety and health of women at work, including not requiring them to undertake tasks that are not suitable for women. Women receive special protection during menstruation, pregnancy, childbirth and lactation. No employer may lower the wages of female employees, dismiss female employees, or unilaterally terminate employment contracts or service agreements due to marriage, pregnancy, maternity leave, breastfeeding, etc. In addition, when implementing the national retirement system, employers must not discriminate against women.

For the State Taxation Administration of China, the maternity leave for female employees is 7 months while male employees can enjoy 15 days of parental leave. In addition, employees whose children are not yet in the third grade of elementary school, can have their working hours shortened by one hour to help them manage caring responsibilities.

Japan

In December 2019, the government published a new guideline to encourage male government officials to take childcare leave to support their partners and allow them to return to work. The National Tax Agency (NTA) sets several quantitative targets aiming to achieve the aforementioned goal in the “Third Childcare Support Plan”. For example, the NTA is encouraging all male employees to take at least one week of parental leaves by 2020. The NTA also disseminates relevant information on the childcare leave system and financial support measures to employees so that they can use this system without hesitation.

Spain

The Permission and Perquisite Policy was established (in 2007) in the public administration to provide for a system of leaves of absences, reduction in working hours, and other benefits to facilitate the reconciliation of personal, family, and working life. This includes leave during pregnancy when there is a risk to the health of the mother or child, guaranteeing the full economic rights of the employee for the entire duration of their leave. In addition, if a woman is temporarily incapacitated (as a result of pregnancy or childbirth) or if an employee is on maternity or paternity leave during a holiday period, they are entitled to enjoy the holiday on a different date, even if the calendar year to which it corresponds has ended.

Singapore

In Singapore, a married couple is entitled to 132 days of full-paid leave upon the birth of their child. This is made up of 112 days of maternity leave, 10 days of paternity leave and 10 days of childcare leave which can be shared between the 2 parents. On an annual basis, the couple will be entitled to 10 days of childcare leave per year per child until their child reaches 12 years old, capped at 30 days per annum.

To support staff with family needs, every staff in the tax administration is entitled to 3 days of family care time-off to care for their family members who need assistance, for example, an unwell parent or hospitalised spouse. In addition to their annual leave entitlement, staff can also take 2 hours of unrecorded time-off from work for medical appointment, dental appointment, and any urgent matters, subject to exigencies of service.

About 30% of our staff have children below the age of 12 years; and they will be entitled to an average of 39 working days of paid leave for vacation, family-care and childcare annually. This is in addition to other paid leave such as 60 days of medical leave, 14 days for attending courses, 112 days of maternity leave, 10 days of paternity leave, 60 days of adoption leave and 2 days for community volunteerism.

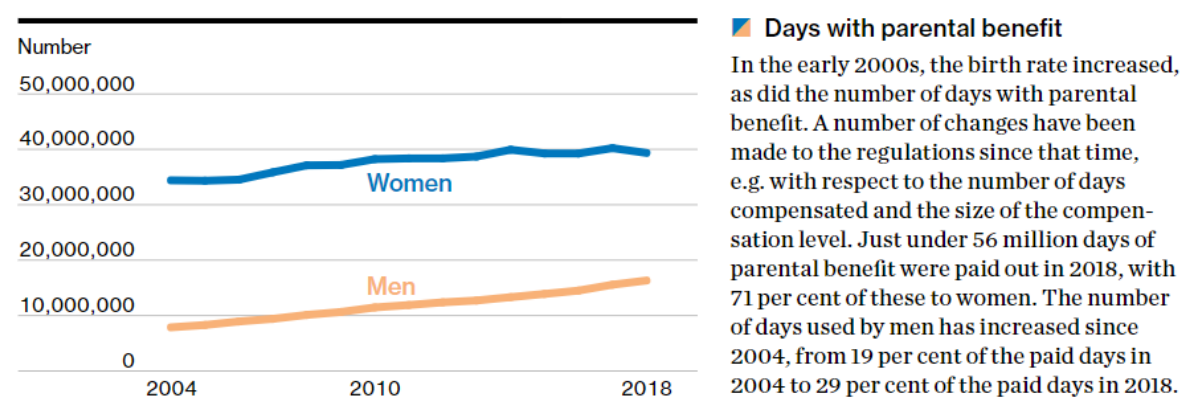
While both male and female staff benefit from the various leave entitlement, the main beneficiaries are female staff as they normally assume the greater load of childcare and caregiving for family members.

Sweden

In Sweden, all new parents are entitled to 480 days (approximately 16 months) of subsidized leave. 390 of those days are paid at a rate of 80% of an individual's pay, with the remaining 90 days paid at a flat rate. How parental leave may be granted by the employer is regulated in the Parental Leave Act. Under this Act, a parent is entitled to full-time leave for the care of a child until the child reaches 18 months. The employee's right to such leave terminates when the child reaches the age of eight years or when the child

concludes its first year of school. The Social Insurance Code also includes the right to compensation for staying home to care for children who are sick.

The law mainly applies to children up to eight years of age, but the Swedish Tax Agency offers flexible solutions. For example, employees who would like to work part-time in order to take care of their children are entitled to do so until the child is twelve years old. The Swedish Tax Agency encourages parents, regardless of gender, to have a continuous dialogue with their manager on achieving a good work-life balance. Despite the generous benefits granted by the social insurance code, statistics from the Swedish Social Insurance Agency indicate that women in Sweden take 70% of the available parental leave days and men only 30%.



Information from the Swedish Social Insurance Office.

Women who are pregnant also have the possibility to receive some degree of compensation during the latter part of their pregnancy. They can use either sickness benefits or parental leave benefits depending on their condition.

An employee or job-seeker who is, will be or has been on parental leave is also protected against being disadvantaged by an employer. Disadvantage involves treatment that is unfavorable. It may be a case of the person being placed in a worse position, or not receiving an improvement or a benefit.

The protection against disadvantage applies when a person is on parental leave under the provisions of the Parental Leave Act. It also includes temporary parental leave for the care of a sick child (often referred to in Swedish as "VAB"). This protection applies regardless of how long or short the parental leave is. It makes no difference whether the parental leave is full-time or part-time.

In addition to the legislation, the Swedish Tax Agency, as an employer, has a collective agreement that ensures an extra compensation of up to 90% of salary for up to 180 days. Employees also have the possibility to apply for leave of absence to take care of children after they have turned 8 if needed. The legislation combined with the Swedish Tax Agency's own benefits provides a powerful incentive for parents to take time off, and for men and woman to share the responsibilities as part of a deliberate effort to promote gender equality.

United Kingdom

At Her Majesty's Revenue and Customs (HMRC), all pregnant employees are entitled to 52 weeks maternity leave, regardless of length of employment. This is made up of 26 weeks of "ordinary" maternity leave plus an 26 additional weeks. As per requirements, employees must take two weeks of maternity leave following child birth (Compulsory Maternity Leave) which forms part of the "ordinary" maternity leave. Paid paternity leave is also available so employees (regardless of gender) may care for a new born baby

or support the baby's mother. It is also available after adopting a child or having a child through a surrogate arrangement. Employees are entitled to this leave if they have worked for HMRC or the civil service for at least 26 weeks by the end of the fifteenth week before the expected birth of the child and expect to have responsibility for a new born baby or adopted child, or want time off to support the mother or care for the child. Parental leave is also available, allowing both parents to share the care of their children, and enable working fathers to take a more active role in caring for their children, thereby reducing the gender bias that currently has an impact on women's careers.

United States

IRS offers an abundance of work schedule flexibilities, which include staggered work schedules, flexible work schedules, and compressed work schedules. (An example of a compressed work schedule is working four



Source: Internal Revenue Service of the United States

ten-hour days per week along with one eight-hour day over a two-week pay period rather than five eight-hour days per week.) Most recently, in direct response to increased childcare and eldercare challenges presented by COVID, IRS expanded its "maxiflex" policy to offer flexible start and stop times, an expanded lunch/meal period which allows for a several-hour unpaid break in the middle of the day, reduced core hours, and an increased ability to earn and use credit hours to vary the length of the workday or workweek.

Other flexibilities IRS has available to women include:

- Leave Sharing Program
 - The Leave Sharing Program is a benefit programme that permits IRS employees to use donated annual leave to assist them while they are facing financial difficulties, due to a personal or family medical emergency. The Leave Sharing Program consists of three programmes, the Leave Bank Program, Leave Transfer Program, and the Emergency Leave Transfer Program.
- Employee Assistance Program (EAP)
 - Employees can seek assistance from the EAP, 7 days a week, 24 hours a day.
 - The EAP is a free benefit programme for all IRS managers, employees and their immediate family members. The EAP provides free confidential counselling services to managers, employees and members of their household who are dealing with personal and/or work-related problems.
 - This no-cost counselling service helps address stress, relationship and other personal issues. It is staffed by EAP consultants, who are highly trained clinicians, who will listen to concerns and quickly refer to in-person counselling as appropriate.
 - Financial issues can arise at anytime, from dealing with debt to saving for college. EAP financial professionals are available to discuss concerns and provide tools and information helpful to addressing financial issues.
 - All services are completely confidential.
- Domestic Violence Sexual Assault & Stalking (DVSAS) Program
 - The DVSAS Program seeks to enhance awareness of the occurrence of domestic violence, sexual assault and stalking. It provides employees and managers with information, procedures, and training to help create a safe work environment to assist survivors and support co-workers

who may have been impacted by DVSAS. In collaboration with the Employee Assistance Program, employees can speak confidentially with professional counsellors concerning DVSAS related matters.

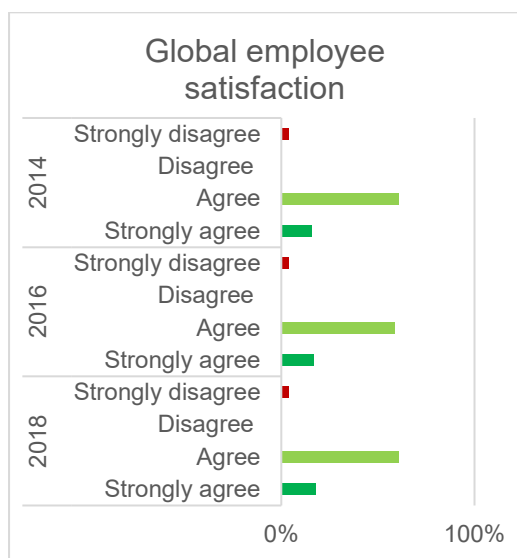
- Leave Options: Many options are available including, but not limited to: annual leave, sick leave, maternity leave, family medical leave, advanced leave, and leave without pay.

Work-life balance

Australia

In 2018, the Australian Taxation Office introduced flexible work arrangements to help employees adjust their work-life balance to meet business, personal, and team needs. This involves allowing employees to adjust their hours or patterns of work and/or the location of their work. It includes offering flexible start and finish times, compressed work weeks, part-time and working from home arrangements. It also covers job sharing arrangements where two or more employees share a job between them, allowing part time work in roles that demand full time coverage. This helps to increase part-time access at all levels and improves career opportunities for flexible workers, who are mostly women and who may have otherwise missed out.

Belgium



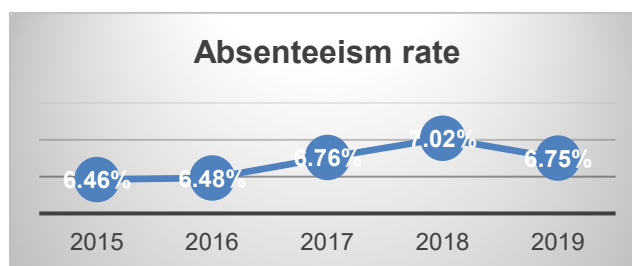
Source: Federal Public Service Finance of Belgium

These arrangements and flexible offerings have resulted in stable employee satisfaction and absenteeism rates, despite staffing cuts, the centralization of offices and an ageing workforce.

Germany

German laws contain a variety of regulations to support employees with caring responsibilities, both for children and also relatives with need of care, in reconciling their work and family life. Leave of absence and a wide range of part-time models are at employees' disposal, something which is taken up by a lot of employees in the public sector.

To instil a climate of trust, flexibility and autonomy, the public service introduced a number of measures to achieve better work-life balance, the most revolutionary of which has been the inception of telework in 2013. Between 2013 and 2015 alone, the number of teleworking days increased by 220,000. For employees who prefer not to work from home, 70 satellite workstations/sites have been set up. Belgium also moved away from the traditionally ingrained concept that "an employee who is present is a good employee", instead of focusing on traditional time clocks, employees have the flexibility to electronically "clock in and clock out" at times that are convenient for them.



Source: Federal Public Service Finance of Belgium

The Care Leave Act enables employees in the public and private sectors to take time off from work for a limited period of time without continued pay, or to work part-time to care for relatives. Employees who make use of these rights are protected from dismissal during the period of absence or part-time working.

The Federal Equal Opportunities Act obliges federal authorities to offer employees with family and care responsibilities: teleworking positions, mobile workplaces, family or care-friendly working hours and varied attendance models (within the scope of the agencies options). In addition, the agencies have an obligation to inform their employees about the consequences of part-time employment under civil servant, labour and pension law. The Federal Central Tax Office has introduced flexible working models based on its policy on teleworking and mobile working. Employees with caring responsibilities, with disabilities or affected by a chronic disease are allowed to undertake up to two thirds of their work from home. All employees are generally allowed to work one day a week from home without a specific reason. Under special conditions, employees can work full time from home for up to six months.

Japan

The NTA has recently decided to promote work-from-home as part of improving employees' work-life balance. New efforts include an increase in the number of personal computers using biometric authentication and satellite offices catering for staff members with young children or who have difficulty in commuting long hours.

Italy

In the interest of offering work-life balance support to its employees, all public administrations are required to adopt measures to implement telework and to experiment with new flexible working models. To address this requirement, the Italian Tax Administration encourages flexible working time for its employees based on personal, social or family situations, for example, offering flexible time to parents who need to be connected to their children who are at nursery schools, kindergartens and primary schools. It has also established agreements with nursery schools and kindergartens to offer parental support during school closure periods.

New Zealand

To help reduce the pay gap between women and men and remove barriers to employment, New Zealand's public service launched the "Flexible Work by Default" initiative in 2018. Seven departments took part in the initial year-long pilot. The goal is to have "Flexible Work by Default" rolled-out across all public service departments and ministries by 2020. This new workplace practice requires employers to treat all roles as flexible unless there is a strong reason not to. Flexible arrangements include, but are not limited to, reduced or changeable work hours, condensed hours, gradual return to work following parental leave, phased retirement and working from home.



Source: Inland Revenue Department of New Zealand

Singapore

The tax administration provides flexible work arrangements to help staff fulfil both their work commitments and personal commitments. Staff have the flexible options to work from home, work on a part-time basis, or take no-pay leave.

In promoting family bonding and team camaraderie, the tax administration allocates an annual budget to its in-house Recreation Club to organise a spectrum of staff wellbeing activities, ranging from Family Day, Dinner and Dance, annual in-house health screening exercise, exercise classes, lifestyle talks, community volunteerism events, etc. Staff are given time-off to participate in these activities. The tax administration also purchases corporate passes for staff to bring their families to places of interests on their rest days.

Besides physical health, the tax administration also cares for staff's mental wellbeing. The tax administration engages a service provider to provide professional counselling services to staff who need help with managing work-related stressors. The identity of the staff is kept confidential.

United States



Source: Internal Revenue Service of United States

The IRS allows women, who are often caregivers, emergency paid sick leave implemented under the Families First Coronavirus Response Act. IRS policy aligns with the Act and permits up to 80 hours of paid sick leave for an employee to care for an individual advised to quarantine/self-isolate or for an employee to care for a son or daughter whose school or place of care is closed, or their childcare provider is unavailable due to COVID-19. Furthermore, IRS has a robust telework programme and has temporarily waived some of the requirements, including the requirement to report to the office twice during each two-week pay period. Telework allows employees to work at home, including with children and others in the home as long as they can work free of interruptions. Finally, job sharing/part-time

employment opportunities are available. Part-time employees on standard work schedules may work 16-32 hours per week. Employees on alternative work schedules may work 32-64 hours during each two-week pay period.

Furthermore, Public Law 107-67, which was enacted on November 12, 2001, cited the following in Section 631: "Notwithstanding any other provision of law, a woman may breastfeed her child at any location in a Federal building or on Federal property, if the woman and her child are otherwise authorised to be present at the location." Additionally, Section 407 of the Patient Protection and Affordable Care Act (Health Care Reform) amended the Fair Labor Standards Act on March 23, 2010. The amendment requires employers to provide reasonable break time and a private place for nursing mothers to express breast milk during the workday. In addition to providing a welcoming work atmosphere for nursing mothers, the IRS Nursing Mothers Program will allow the IRS to recruit and retain a strong workforce, which includes mothers of new born children. Moreover, it allows nursing mothers flexibility when deciding when to return to work. This programme boosts employee morale and provides necessary flexibility in the workplace for nursing mothers.

Reintegration and family support

Argentina

To promote work-life balance after maternity leave, from the beginning of 2019 the tax administration started offering private rooms and lactations spaces where women can breast pump and continue their lactation period upon return to work. In 2019, lactation spaces have been officially created in two of AFIP's central buildings under the idea that breastfeeding is the best way to provide new born children with nutrients and natural defences, as per the World Health Organization's (WHO) recommendations.



Source: Federal Administration of Public Revenues of Argentina



Source: Federal Administration of Public Revenues of Argentina

Similar spaces will be created over time in the remaining buildings, with the proper hygiene, upkeep and privacy conditions. The installation of lactation spaces will enable a greater participation of women in the workplace without delegating, or resigning their tasks, enabling them to continue with their professional development.

Several officials expressed their opinion on these spaces:

- “I celebrate the creation of these new lactation spaces. When they were inaugurated, I was very happy, as I was going to have my own space, a place where I am calm and relaxed. While breast pumping, I’m happy; I wish this had existed 10 years ago and it is my desire that all labour spaces become aware of how necessary a lactation space is for mothers, and how we suffer from mastitis due to infrequent breast pumping”.
- “Breastfeeding is a unique experience. The room is wonderful”.
- “It is very satisfying to see the agency evolving in favour of its employees, so that the babies that are in their breast feeding period can continue doing it”.

Australia

Understanding that every woman's needs are different and committed to helping employees balance their work and family commitments, the Australian Taxation Office introduced a mandatory breastfeeding policy in 2014. Under this policy, the tax administration will support women who choose to continue breastfeeding or expressing milk when they return to work after maternity.

Canada

The CRA has established a Policy on Workplace Management, updated in 2016, which includes various provisions aimed at promoting a respectful, safe and healthy environment and supporting the physical and psychological well-being of its diverse employee population. The policy includes various provisions to support employees, including providing employees and their families who may be experiencing personal, health, or work-related problems with access to an Employee Assistance Program that provides short-term voluntary counselling services, free of charge.

Japan

Several ministries opened nursery schools available to government employees, including those of the NTA. Moreover, the NTA attempts to improve the use of childcare support measures by effectively providing information about nursery schools and baby sitter services.

Italy

A protocol was introduced in 2012 to enhance communications with employees who are away for long periods of time (including women who are on maternity leave) to support them with their reintegration to work. This includes providing them with access to the institutional e-mail box during their absence and identifying a tutor who is tasked with maintaining ongoing contact with the employee and providing them with training and support upon their return to work. Responses from employees include:

- "The project was an important opportunity for me to maintain contact with my office colleagues during my pregnancy and postpartum. On the one hand, it allowed me to stay updated on organisational news, and on the other hand, I continued to feel an integral part of the group. The tutor played an important role to prevent me from becoming isolated, which often mothers face during their absence. Thanks to this support I was able to easily return to my duties, once the period of maternity leave was over".
- "This modern and very practical project has allowed me to live the experience of motherhood with serenity, without feeling of returning to work as a stumbling block. It allowed me to maintain my skills and – above all - the human contacts with colleagues and other mothers. A heartfelt thanks to all those who collaborated in its realisation".

Singapore

The tax administration has introduced a suite of initiatives to encourage family formation and support staff who require childcare support. This includes providing in-house childcare for children aged between 2 months old and 6 years old, with priority for admission as well as childcare subsidies given to tax administration employees. With 55% of staff at the life stage of starting a family, the in-house childcare facility provides female staff with the peace of mind to resume work at the end of their maternity leave and allows staff with young children to pursue their career aspirations.

Findings from the Employee Engagement Survey showed that pay and benefits is the top pull factor for staff retention, and staff have commented that the suite of benefits has provided a good work-life balance for staff with young children.



Source: Inland Revenue Authority of Singapore

3. Leadership, Oversight and Accountability

Achieving gender equality in the workplace does not necessarily happen organically. Like any other type of business issue or transformational priority, it requires a strategic, systematic, and top-down approach, with visible leadership commitment being a critical success factor in advancing gender equality. Unless gender equality is seen as an important business issue to leaders, it is unlikely to be seen as an important issue to others in the organisation. Organisational culture is also a cumulative reflection of prevailing attitudes and values in the workforce, driven and shaped by senior leaders and managers.

Attitudes and behaviours of senior leaders set a clear signal of what is important and what is expected of others and influence the way in which business is conducted and work is delivered. Therefore, to enshrine gender equality as an organisational mindset and cultivate a diverse, inclusive and respectful workplace culture, leaders need to establish direction and ensure responsible oversight of equality practices within their organisations. This involves communicating the importance of gender equality, defining the values, principles and codes of behaviour that are expected in the workplace, establishing supporting structures to address and respond to issues of equality. It also involves developing and implementing strategies and plans to ensure meaningful progress, reviewing, measuring and reporting on results, and recalibrating efforts on an ongoing basis.

This Chapter sets out examples of how some administrations that have demonstrated their leadership and commitment to gender equality and diversity by:

- Communicating values
- Supportive work structures
- Equality strategies and plans

Communicating values

Australia

The Australian Public Service Commissioner's Direction, established in 2016, defines its core values and sets forth expectations, which includes:

- treating all people with dignity and recognising that all people have value;
- dealing with all people honestly and with integrity;
- recognising the importance of human rights and understanding human rights obligations;
- recognising and fostering diversity;
- collaborating and being open to ideas in policy development, implementation, programme management and regulation; and
- complying with all relevant anti-discrimination laws.

Germany

The employees of the Federal Central Tax Office have developed the office's missions statement which describes the general principles for the respectful, appreciative, and productive cooperation of all employees. The mission statement, inter alia, calls for the:

- creation of a positive work environment;
- integration and support for disabled employees;
- improvement of work-life balance; and
- workplace health promotion for all employees.

The statement is written in gender-inclusive language, emphasising that the Federal Central Tax Office respects employees of all gender identities equally.

Italy

In 2014, Italy's Tax Agency introduced a Code of Conduct for the prevention and combatting of sexual harassment, bullying, and any form of discrimination. Its objective is to protect the dignity and equality of women and men in the workplace and promote behaviours inspired by the principles of equity, respect, equal opportunities, collaboration, and fairness. The Code clearly defines the behaviours that constitute harassment, bullying and discrimination and requires that timely recourse be able to resolve and address reported cases.

United States

In the US, Title VII of the Civil Rights Act of 1964 law, makes it illegal to discriminate against someone on the basis of race, colour, religion, national origin or sex. To support this law, the Internal Revenue Service issued a memorandum in 2019 on employment equality and opportunity, clearly citing that any form of discrimination will not be tolerated. This includes discrimination based on race, colour, sex (gender, pregnancy, sexual orientation, gender identity, transgender status), national origin, religion, age, mental or physical disability, parental status and protected genetic information.



Source: Internal Revenue Service of United States

Supportive work structures

Canada

The CRA established the Discrimination and Harassment Centre of Expertise, an accessible and neutral resource designed to support employees. Specifically, the Centre of Expertise is responsible for providing impartial advice and guidance to employees and managers regarding discrimination and harassment. It screens all reported allegations, recommending to delegated managers whether the allegations should be investigated further and reviewing final investigation reports and processes to ensure procedural fairness. The CRA has also produced and published a wide array of information on the topic of discrimination and

harassment. This includes how to identify discrimination and harassment (with definitions and examples provided) and how and where to go to address situations of discrimination and harassment.

Germany

The General Equal Treatment Act has been in force since 2006. It aims to prevent and eliminate discrimination on grounds of race, ethnic origin, gender, disability, religion, belief or philosophy of life, age or sexual orientation, mainly in the world of work and daily affairs. Based on the General Equal Treatment Act, the Federal Anti-Discrimination Agency was set up in 2006. The Agency provides legal counselling to citizens who are discriminated against and carries out public relations work and research.

Under the Act, public and private employers are obliged to protect employees from sexual discrimination and violence. It is mandatory for companies and agencies to establish a complaints body where employees can lodge a complaint in case of harassment and/or discrimination. The complaints body is obliged to investigate any complaint and to take action if the allegation is proven to be justified.

Japan

All government offices provide seminars to prevent harassment for their employees. In 2018, more than 400 000 officials participated in seminars focusing on sexual harassment and harassment related to pregnancy, childbirth, childcare or nursing care. Moreover, the NTA has assigned counsellors to offices who can engage with staff on harassment concerns and cases.

Italy

In 2015, Italy's Tax Agency established a pool of "Confidential Advisors", who provide advice and assistance to employees who are victims of sexual or other harassment and contribute to the solution of the case. The Advisors can also plan training activities and information campaigns aimed at preventing harmful behaviour. An annual report of their activities is produced, including on the number of reported cases of sexual harassment, bullying and discrimination.



Source: Italian Revenue Agency

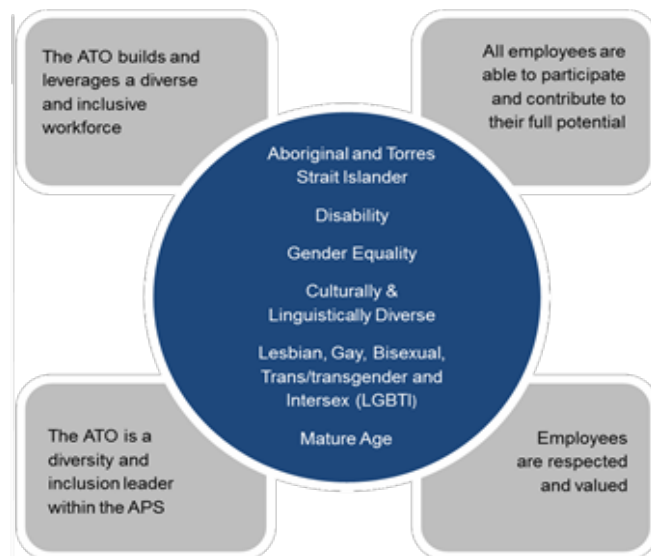
Equality strategies and plans

Australia

The Australian Taxation Office (ATO) has established two distinct but complementary three-year plans to promote the importance of equality. The first is the ATO Gender Equality Action Plan (2017-2019) which describes key actions that the administration will take to pursue long term cultural change and achieve gender parity. The second is the ATO Diversity and Inclusion Plan (2017-2019). This outlines various

actions that will be taken to advance diversity and inclusion, with actions centred around six priority themes: 1) Aboriginal and Torres Strait Islander; 2) Disability; 3) Gender Equality; 4) Culturally and linguistically diverse; 5) Lesbian, gay, bisexual, transgender and intersex (LGBTI); and 6) Mature Age. At the core of the plan are four principles to which all employees must adhere:

- Employees are respected and valued;
- The ATO builds and leverages a diverse and inclusive workforce;
- All employees are supported to participate and contribute to their full potential; and
- The ATO is a diversity and inclusion leader within the Australian Public Service.



Source: Australian Taxation Office

The ATO is also required to monitor progress and report on its results to the Australian Public Service Commission, demonstrating its efforts to: drive a supportive and enabling culture; advance gender equality representation in leadership positions; embed gender equality in employment practices; and increase take-up of flexible work arrangements by women and men.

Canada

As per the requirements of Canada's Employment Equity Act, all federal departments and Agencies are required to develop an action plan, using the results of their workforce analysis, to identify and correct areas of under-representation for women, Indigenous Peoples, persons with disabilities and members of visible minority groups. Aligned with its responsibilities under the Act, and committed to the principles of employment equity, diversity, and inclusion, the CRA develops a three-year action plan, which aims to provide:

- a barrier-free environment, where all employees have access to employment and developmental opportunities and work in an inclusive and respectful environment;
- achieve a workforce that is representative of the broader Canadian population;
- adopt proactive and forward thinking initiatives to position the Agency as a leader in the evolution of employment equity, diversity, and inclusion in the Public Service; and
- create a workplace where employees feel confident coming to work as their true selves.

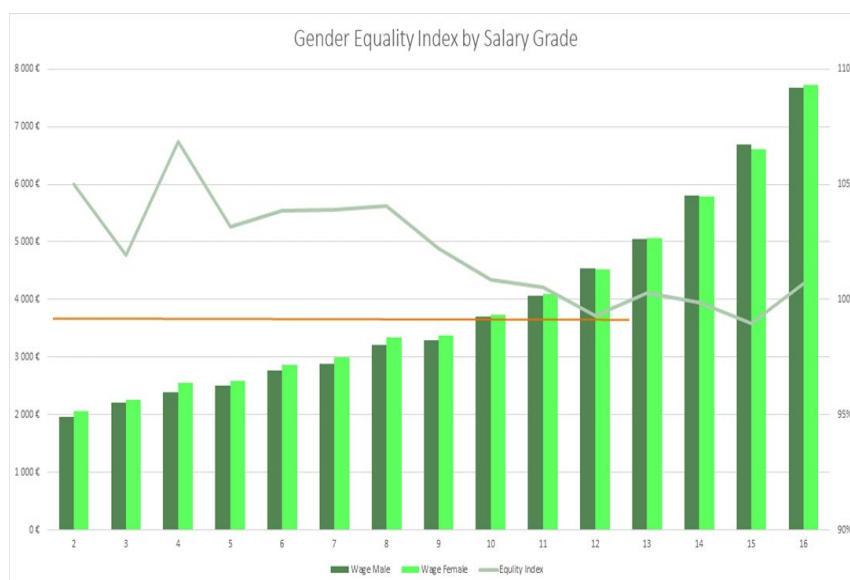
Regions and branches use the action plan to develop their own activities, as part of their integrated workforce plans. As required by the Act, the Agency also monitors and reports on progress in achieving established goals to Parliament every year.

China

The state guarantees that women enjoy equal labour rights, social security rights and personal rights with men. Sexual harassment of women is prohibited. The victimised woman has the right to lodge a complaint with her employer and relevant agencies. Women's personal rights such as reputation rights, honour rights, privacy rights, and portrait rights are protected by law. It is prohibited to use insults, slander, etc. to damage

women's personal dignity. It is also forbidden to degrade or damage women's personality through mass media or other means. Without the consent of the person, women's portraits may not be used for profit-making purposes.

Finland



Source: Finnish Tax Administration

To prevent discrimination on the grounds of gender, age, or other equality dimensions, it is mandatory that all public and private organisations develop, and update every two years, a gender balance plan and an equality plan (including specific goals and targets), and report on progress and results. These plans consider a broad spectrum of gender balance issues from different perspectives. This includes the representation of women and men in different positions, salary equality,

demographics by age group, and participation rates, by gender and age, of women and men in learning development initiatives.

Germany

Under the Federal Equal Opportunities Act the Federal Government is obliged to submit an equality report every four years. The report sets out to what extent gender equality law has been implemented and its objectives achieved. The Equal Opportunity Commissioners of all Federal Ministries are involved in the preparation of the report.

The first inter-departmental equality strategy of the Federal Ministries was established in 2020. Concrete decisions to achieve a total of nine goals are defined. These include:

- Equality policy standards in the digital world of life and work";
- Equal participation of women in parliaments at all levels;
- The development of a leadership role by the federal public service in promoting work-life balance and in equal representation of women at management levels.

The Federal Equal Opportunities Act requires that every authority has to draw up a gender equality plan every four years on the basis of an analysis of the current situation of the workforce structure. (This analysis looks at key figures relevant to equality, such as the representation of women at different levels of seniority, salary levels, the proportion of women in employees on leave or participating in training and development.) Based on this analysis, departments have to set specific targets covering a four-year period for the representation of women and men at all seniority levels as well as concrete measures on how these are to be achieved.

The gender equality plan of the Federal Central Tax Office sets out:

- specific measures to increase the use of family care leave;
- the possibility of part-time training;
- the introduction of demographic and gender sensitive measures in health management;
- the setting up parent-child offices at external departments; and
- the introduction of programmes for contact with employees on leave or working part-time, as well as return interviews with employees who come back to work after a prolonged absence.

Japan

The NTA introduced an action plan to promote the female employees' participation and advancement and to achieve work-life balance. This had the following three pillars:

- work-style reforms to encourage flexible working arrangements as to location and time, and to reflect individual efforts to raise awareness on gender equality in performance evaluations;
- the balance between work and childcare/nursing care to encourage male employees to engage more in housework and family activities, assuring that the use of childcare leave would not affect promotion; and
- active measures to expand the hiring of female employees, to increase support for women's career development and to enhance their career aspirations.



Source: National Tax Administration of Japan

Korea

In 2017, the Government introduced the “Female Representation Enhancement in Public Sector Plan”, aimed at increasing the representation of women in the government and all sectors of society. The plan sets out a recruitment target system to enhance the proportion of women in the workforce in general and in senior level positions so as to eliminate the glass ceiling within society and achieve real gender equality.

Italy

The Italian Revenue Agency draws up mandatory three-year plans for positive actions to ensure the removal of obstacles preventing the full realisation of equal opportunities in employment and work between men and women, as well as promoting equal representation of women across the different areas of the Agency at all levels of seniority. These plans also deal with organisational well-being, initiatives to promote work-life balance and to combat all forms of workplace harassment, bullying and discrimination.



Source: Italian Revenue Agency

New Zealand

The Government established the “Eliminating the Public Service Gender Pay Gap” initiative, a three year action plan (from 2018 to 2020) involving collaborative action from within and across the public service to accelerate progress in closing the pay gap. The plan consists of a comprehensive set of actions and

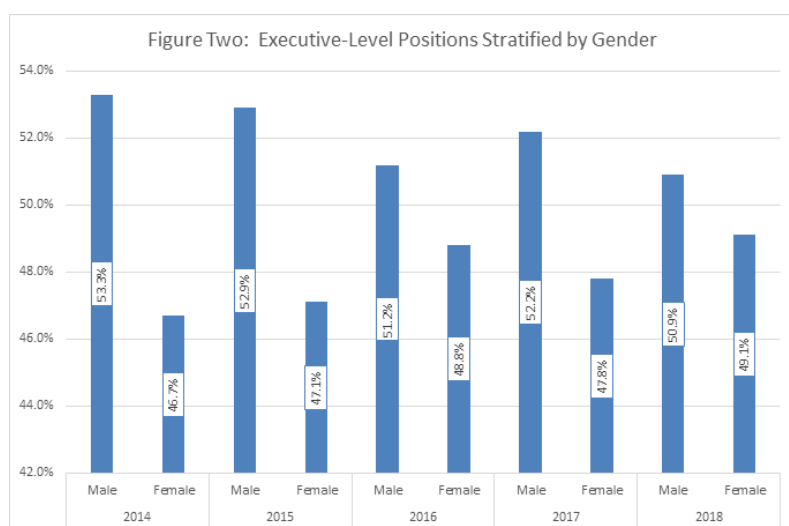
targets, including those relating to equal pay and remuneration systems and human resources practices. These targets included:

- that by the end of 2019, two thirds of agencies will close any gender pay gaps, and by the end of 2020, all agencies will have done the same.
- by the end of 2018, there will be no gender gaps in starting salaries for the same roles;
- by mid-2020, all agencies will have remuneration systems and human resources practices to remove bias and discriminatory practices; and
- by mid-2020 all, managers will understand the impacts of bias and be equipped to address it.

Aligned with the public service gender pay action plan and gender pay principles, the Department of Inland Revenue established a three-year Gender Pay Gap Action Plan focusing on five key areas:

- Attraction: attracting a diverse pool of applicants to improve representation of groups at all levels and areas of the organisation;
- Selection: ensuring that selection processes are free from bias to improve representation and pay equity at all levels and areas of the organisation;
- Career and pay: creating an environment where all employees can maximise their potential, develop their careers regardless of their gender, and build rewarding careers across diverse areas of the organisation;
- Bias: establishing a gender-neutral working environment and a culture that supports gender equality; and
- Dependants: being a family friendly employer that enables its employees to build successful careers.

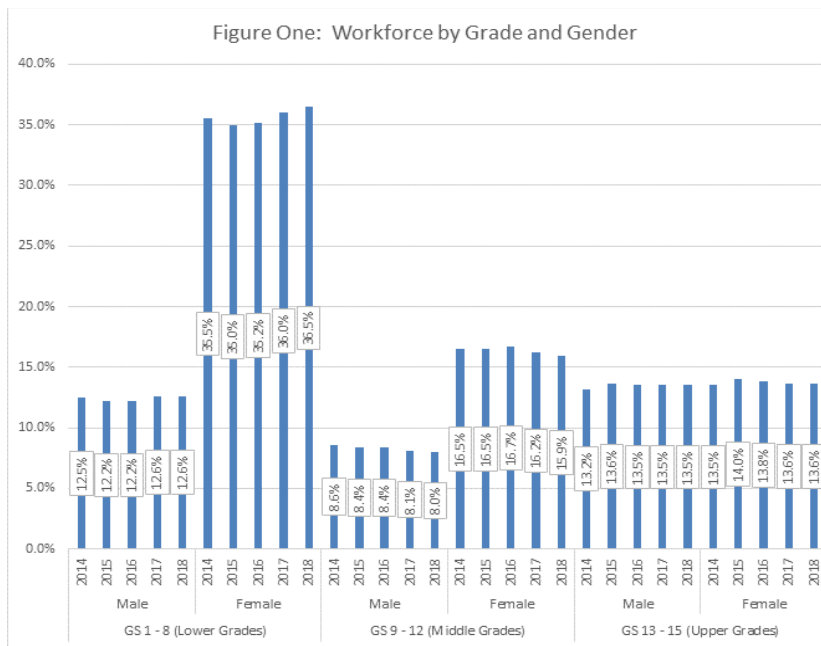
United States



Source: Internal Revenue Agency of United States

The Internal Revenue Services has developed an Inclusive Diversity Strategic Plan. Its anchoring goals and strategies are aimed at supporting the equal treatment of all employees and applicants, ensuring equal access to women, minorities, veterans, and persons with disabilities (in all the ways these diversities intersect) at all levels of the organisation. The plan is aimed at promoting a culture of diversity and inclusion where everyone, regardless of

a person's race, religion, colour, sex (including pregnancy, gender identity and sexual orientation), national origin, age, protected genetic information, parental status, or disability will be treated with equal respect, dignity and professionalism.



Source: Internal Revenue Agency of United States

Management Directive (MD-715), effective October 1, 2003, requires each bureau to report annually on the status of activities undertaken pursuant to its equal employment opportunity programme under Title VII and the Rehabilitation Act. Each bureau's report must include plans identifying steps it will take in the future to correct deficiencies or barriers identified in the preparation of their MD-715 report. The IRS 2018 MD-715 reported a steady decline in the executive-level positions' gender gap to 1.8%. While this gender gap trend is

encouraging, more needs to be done to ensure that women are adequately represented in executive-level positions. While nearly two-thirds of the Service are women, less than one-half of the IRS's executives are women.

4. Communication and Engagement

Communication and engagement can be determining factors in building commitment to the equality goals and priorities of an organisation. By including and involving employees and key stakeholders in the discussion and formulation of employment equity and diversity strategies and plans, organisations are better positioned to build collective commitment to an organisation's equality agenda and spur real and progressive change. Establishing communities of practice and offering opportunities for women and diverse groups of individuals to convene, share ideas and knowledge and to support one another, can also help to further advance gender equality and improve gender balance.

This Chapter sets out some of the engagement mechanisms that administrations are using in the following areas:

- Equality and diversity committees
- Networks

Equality and diversity committees

Austria

In 1993, the Austrian Ministry of Finance established the Equal Treatment Committee, with a mandate to provide counselling and assistance to employees in the administration and respond to questions and concerns with respect to equal treatment of individuals in the workforce. The Committee is represented by employees from every region of the tax administration. This Committee is further complemented by women representatives who provide counselling and assistance, specifically with respect to issues affecting women in the workplace.

Canada

To advance diversity and inclusion, the CRA has established a National Employment Equity, Diversity and Inclusion Committee. The Committee meets twice a year and is represented by a national executive champion, regional and branch champions, unions, members of the Agency's Young Professionals Network and the Managers Network, and portfolio leads (for women, persons with disabilities, Indigenous Peoples, Visible minorities, and the LGBTQ2¹ communities). Its mandate is to provide advice and recommendations on employment equity and diversity matters and input to equality and diversity strategies and plans. The national committee is further complemented by regional and local employment equity and diversity networks. These networks convene to discuss issues at the grassroots levels and identify risks and challenges, as well as opportunities to advance gender equality and diversity.

¹ Lesbian, Gay, Bisexual, Transgender, Queer, Two-Spirit

China

The State Taxation Administration of China and taxation bureaus at all levels have established organisations to protect women's rights, caring for the physical and mental health of female employees and organising special lectures on women's health. For instance, the State Taxation Administration organises flower arrangement activities to commemorate the "March 8" International Women's Day, organises networking activities for single women employees and provides financial assistance to female employees who are in financial difficulties

Italy

In Tax administration, as in the other public administrations, there is the "Guarantee Committee for equal opportunities" (CUG), enhancing the well-being of workers and contrasting any form of discrimination, harassment and moral or psychological violence at work. CUG is composed of representatives of trade unions and representatives of the administration in equal numbers (40 members). It works in cooperation with the National Equality Council (at the Ministry of Labour and Social Policies).



Source: Italian Revenue Agency

The CUG proposes the initiatives to be included in the Three-year Plan of positive actions of the Revenue Agency and draws up an annual report on the staff working in the administration. The report contains quantitative analysis with statistical figures based on gender-disaggregated data, data relating to employees' remuneration and training (highlighting any gender differences) and a description of the progress of the positive actions (that the administration has undertaken).

Workers can report to the CUG situations of discrimination that involve a plurality of people or specific groups. The CUG also monitors compliance with the adopted Code of conduct for the prevention and combatting of sexual harassment, bullying and any form of discrimination at work.

The CUG of the Agency is part of a network made up of other Committees of Guarantee present in over 180 administrations, for the exchange of skills, ideas, good practices and the implementation of joint actions.

Networks

Australia

The Australian Taxation Office (ATO) established the Women's Network in 2018, a forum where women can connect across organisational boundaries. Chapters are located in Brisbane, Canberra, Melbourne, Perth, Upper Mount Gravatt and Sydney and share information on personal and professional development opportunities. The network has delivered various events featuring inspirational speakers on a range of topics, from professional growth to work-life balance.



Source: Australian Taxation Office



Source: Australian Taxation Office

A Women in Leadership Interagency Conference was held in 2019, hosted by the Melbourne chapter, featuring senior leaders from across the Australian Public Service and attended by representatives from 20 different state and federal government agencies. The network also provides the platform to discuss and propose actions to support and promote the objectives of the ATO Gender Equality Action Plan.

In 2010, ATO also established the Employee Parent and Carer network, which has expanded in membership and purpose. Originally aimed at providing support to mothers returning to work, the network has been rebranded as CHIATO (Ch'i for its meaning of energy force, and the letters C, H and I, acronyms for Carers, Helpers, and Interested Others). Its mission is to positively influence the work environment, offer advice on workplace and workforce matters that could have an impact on employees, parents, and carers, and assist the administration in delivering on established commitments set out in the Diversity and Inclusion Plan 2017-2019 and Gender Equality Action Plan 2017-19.

Canada

The CRA launched the Women's Collaborative Network in late 2019. As a community for women employees at the Agency, it offers a platform for women to connect, while ensuring that every employee feels supported in a safe and progressive environment that fosters career and personal growth. To date, there are 201 members in the network. The WCN's vision is founded on three pillars:

- Education options and choices, including panel discussion on women's topics, local events as well as events organised by other federal departments;
- Engagement consists of: articles; Twitter feed discussions; links to CRA and Public Service events; featured leader profiles; and "Brag Boards" that showcase women's success; and
- Community initiatives, including participation in local, regional and branch level members and groups; featured leader profiles; formal and informal mentoring across the Agency through Mentor Me, a programme that, through the matching of mentors and mentees, offers guidance and advice to support career and personal development.

New Zealand

In 2015, a government-wide Women's Network was established. Its objective is to empower women in the public sector to achieve their full career potential. The network, which brings together 96 public sector agencies and 2000+ people, has a central office responsible for promoting and supporting the community of women's networks across public sector agencies by:

- connecting women's networks and agencies and encouraging cross-collaboration and information sharing;
- harnessing efforts and interest in diversity and leadership;
- increasing the impact and reach of gender diversity action in practical ways, for example promoting relevant resources on diversity issues and events, generating ideas and modelling good practices;
- addressing barriers and encouraging women to own their aspirations and potential, including through peer support and supporting new employees and individuals returning to work; and

- providing professional networking and learning events, resources, and information, contributing to professional development.

The network is available to all women in government, regardless of role, geographical location or specific type of government entity. Local government is included along with central.

5. Targeted Initiatives

Despite progress made in increasing the overall participation of women in the workforce, studies reveal that gender inequalities remain. Women continue to lag substantially behind men in terms of their representation in leadership and decision-making positions, as well as in the fastest growing roles such as those in the Scientific, Technology, Engineering and Mathematics (STEM) fields, which include computer science, cloud computing, data and artificial intelligence.

To address and correct this systemic issue, targeted efforts are needed to enable and empower women to gain entry into these types of roles and areas. This involves intensifying efforts to recruit women and provide them with the necessary training, development and mentorship opportunities that will allow them to progress to more senior and specialised roles.

Some of the practices introduced by tax administrations to increase the representation of women are highlighted below under the following headings:

- Women in the workforce
- Women in leadership positions
- Women in the STEM fields (Science, Technology, Engineering and Maths)

Women in the workforce

Canada

When launching a selection/staffing process at the CRA, hiring managers may include “employment equity” as an asset criteria on Notices of Job Opportunities if the Agency’s workforce analysis results point to areas of under-representation. This criteria can then be used at the appointment stage to select a qualified candidate, from one of the four employment equity designated group, namely women, Indigenous peoples, persons with disabilities or members of visible minority groups. For example, if there were an under-representation of women in the “Professionals” occupational stream, which includes IT-related positions, employment equity could be used as an asset criteria to appoint a woman from the pool of qualified candidates. This an effective mechanism for advancing employment equity and achieving gender balance.

China

When hiring employees, all tax units shall not refuse to hire women or raise the employment standards for women on the grounds of gender, except for jobs or positions that are not suitable for women. There are currently more than 720 000 tax officials in the Chinese taxation department, of which the total number of female officials exceeds 273 000, accounting for 37.99%. In the State Taxation Administration of China, women account for 39.72%. Women accounted for 60% of new civil servants recruited by the Chinese Taxation Departments in 2019 and 2020



Source: State Taxation Administration of China

Kenya

In 2018, Kenya implemented a Targeted Talent Acquisition Strategy. This recruitment process focuses on achieving gender balance and ethnic representation in the workforce overall. The process begins with a job advertisement, which refers to the administration's interest in achieving balance in gender and diversity. The advertisement is circulated through different media for maximum ease of access by candidates. The longlisting and shortlisting process also involves consideration of gender balance among the qualified candidates, while also taking into account the administration's workforce demographics. Over the last few years, the administration has steadily worked towards achieving a gender balance and has been able to realise a balance in the overall workforce. It is now turning its attention to the gender spread within the different grades and levels of the organisation, particularly in those areas requiring technical expertise.

Spain

To achieve gender equality and specifically gender balance in the workforce, the Government introduced a mandatory policy in 2007 requiring all selection and appointment bodies and committees to be equally represented by women and men, unless there are well-founded and objective reasons balanced. Spanish regulations also state that in the approval process for new recruitment to the public sector, a gender impact report must be accompanied, except in cases of urgency. Finally, the regulations establish a system of leave and benefits for maternity protection and the reconciliation of personal, family and professional life, so that the time spent in any of the situations mentioned above is taken account of in performance management processes.

United Kingdom

Her Majesty's Revenue and Customs (HMRC) introduced "Brand Ambassadors" in 2019. This is an initiative where a current employee's story and experience with the tax administration is profiled on an external job platform as a way to represent and appeal to individuals with protected characteristics. For example, a woman with a successful career at the HRMC could showcase her positive experience and illustrate the administration's commitment to the career advancement of women and to diversity and inclusion in general. The stories could feature women who may have had promotions, but generally, women from various and different occupational streams and levels are represented to show that women can have a fulfilling career at the HMRC, no matter the grade and level. The ultimate goal of this initiative is to increase applications of individuals with protective characteristics, including, but not limited to women.

Box 1. Example of HMRC's Brand Ambassador stories used in supporting external job applications

Vickie Roberts' Story

Vickie Roberts is the Head of Apprenticeships at HMRC and is based in the North West region. She leads the team that provides leadership to the HMRC apprenticeship agenda and recently received an OBE for services to apprentices in the Queen's birthday honours.

"I joined HMRC 3 years ago after previously working at Ministry of Justice and Home Office. I had heard good things about HMRC and was waiting for the right role. Initially, I joined to work on Strategic Workforce Planning, but when I was asked to look at apprenticeships, I realised it was much bigger than anticipated but an interesting and worthy challenge. HMRC really values learning and development and apprenticeships is a great vehicle for that learning. It provides not only the skills, knowledge and behaviours you need, but provides you with a qualification which is transferable across all UK employment sectors. It is really rewarding to be able to build this offer for so many people, new and existing, in our department. So much so, I am an apprentice myself." said Vickie.

Vickie is dyslexic but was not diagnosed until 17 years of age. From an early age she enjoyed reading beyond her years and suggests this may be why it was not recognised sooner.

"In work I have had to do some things different due to being dyslexic, but I don't see it as a disadvantage, in fact quite the opposite. I have a different way of approaching things and I think it gives me a different edge. I have never come across anyone in the Civil Service being discriminatory towards me as a result of my dyslexia. Everyone has been supportive in making small changes to help" said Vickie.

When asked what advice she would give to women seeking senior leadership positions, she said, "Don't be afraid to push yourself out of your comfort zone. That is how you will grow in experience, confidence and develop yourself to achieve your ambitions. Get comfortable with being uncomfortable, say yes to as many different things as you can and then figure out how to do it later! We only tend to regret the things we didn't do."

At HMRC, we pride ourselves on being a diverse organisation and aim to represent the community we serve. By celebrating the accomplishment of women, we hope to inspire future women leaders.

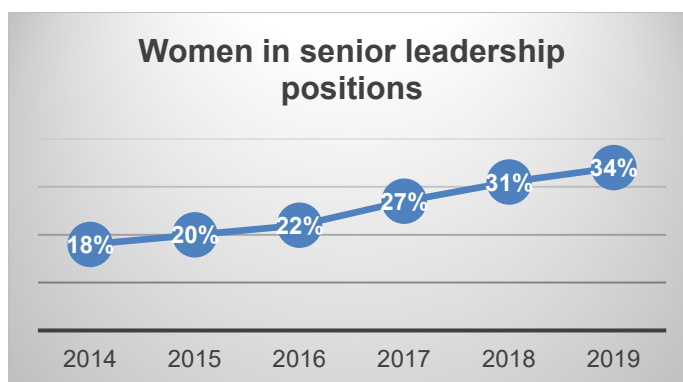
Source: HMRC 2020

In 2019, HMRC also began using the "Textio Tool" when launching bulk recruitment campaigns, as a way to increase the number of applicants. Once a job advertisement has been drafted, HR recruitment officers use the Textio tool to vet and screen the contents, rate (as a percentage) the effectiveness of the job poster, and suggest alternative and more powerful and persuasive language that has the potential to attract greater interest and applicants. The tools also helps to identify and improve wording around gender diversity and protected characteristics and ensure that any potentially discriminatory and/or exclusionary language is highlighted and subsequently replaced.

Women in the leadership positions

Belgium

Only 34% of senior level positions are occupied by women, with their under-representation even more pronounced in decision-making positions, including senior management committees. To bridge the gender gap and achieve concrete results over the long term, the Belgian tax administration launched two communication campaigns. The first was aimed at men as they are an integral part of the change process, while the second was on encouraging women to apply for



Source: Federal Public Service Finance of Belgium

positions of responsibility. These campaigns were supplemented by the "Boost Her" project in October 2019. The project consists of several phases and aims to equip women in their career progression through the provision of various tools, including network opportunities, career coaching, and mentoring. By drawing from the inspiration of others as role models, the expectation is that they will gradually climb the steps of the hierarchy. The initiative was met with great success, with more than 90 women candidates, 30 of whom were eventually selected.

China

The "China Women's Development Program (2011-2020)" sets out quantitative targets for women's participation in decision-making and management. The State Taxation Administration of China requires that more efforts should be made to train and select female cadres. Through training, exchanges and other forms, a certain percentage of female cadres are promoted to take up major leadership positions in important departments and key positions.

Japan

The NTA sets some numeric targets to eliminate gender imbalances and to increase the appointment motivated and capable female employees to senior positions. For achieving these goals, the NTA provides career development seminars, gives as diverse professional experiences to young women employees as their male counterparts, and introduces a mentor system, where female employees can increase communication among them.

Kenya

The Kenya Revenue Agency introduced the "Women In Taxation Mentorship Program" in 2019 as a way to increase the representation of women in senior leadership positions. The objective of the programme is to coach women at the administration to be mentors to younger women so they can share their experience and expertise and help guide and develop future women leaders. Since its roll-out, there have been more women expressing interest in taking on higher roles and responsibilities, a demonstrated shift from the past where senior were deemed to have been set aside for men.

Women in the STEM fields

Australia

While women are represented in the Australian Taxation Office overall, they are marginally under-represented in senior positions. Women are also under-represented across the Enterprise Solutions and Technology (EST) group, at both senior and working levels (with a 31% participation rate). One of the greatest challenges is attracting women to IT careers in the first place, compounded by the fact that male students continue to dominate IT university courses nationally. To tackle this issue, the administration, in 2016, trialled a talent acquisition strategy and launched 5 recruitment processes, focused on attracting women candidates in the IT stream and reducing unconscious bias. This included:

- developing a micro-site for candidates where testimonials from women from the administration's EST group, IT project management, and test analyst roles) were profiled;
- requiring all recruitment panel members to undertake an unconscious bias training prior to assessing applications;
- redacting all gender information from candidate applications and resumes; and

- once a short list of candidates had been established, inviting applicants to the interview, with the rest of the process following normal protocol.

The Behavioural Economics Team found that minority and women applicants were more likely to be shortlisted when they were identifiable than when their applications were de-identified for the purposes of blind recruitment.

In line with this research, we found processes without a focus on gender bias, resulted in the proportion of female candidates shortlisted to interview were slightly worse than in the parts of the process where gender was identifiable.

The recruitment processes with a focus on gender bias did result in a larger proportion of women being placed.

It is likely that the unconscious bias training and awareness raising may have had a positive effect, as the proportion of women who did well at the interview stage and placement did increase.

Canada

The CRA has launched a number of initiatives (beginning in 2018) to increase the representation of women in the IT work stream. The IT branch has partnered with a local university as well as with a private sector bridging employment programme (called Advancing New Canadian Women in Technology) as a way to reach out to women who have technical skills in Engineering, Technology, Computer Science and Information Technology, with the goal of matchings skills and jobs, and ultimately offering employment opportunities.

The IT branch has also partnered with a local college on a new initiative focused on Women in Technology called We Saved You a Seat. This is a three-year pilot that aims to create a gender diverse environment to increase the success of all learners. In addition to increasing the number of women in the classroom and equipping the faculty to teach effectively, a mentoring programme for women has been launched, targeting four programmes: Computer Systems Technician; Electrical Engineering Technician; Mechanical Engineering Technician; and Electro-Mechanical Technician (Robotics). As part of another initiative, called World of Choices – Women in Tech, the IT Branch has partnered with the local network for Education to engage students in a small group setting and provide information on “a day in the life” of a woman working in a field they may not have considered as a career pathway. This is an opportunity for students to learn about the necessary requirements to work in the IT industry.

Advancing Gender Balance in the Workforce: A Collective Responsibility

This report has been produced by the Forum on Tax Administration (FTA) Gender Balance Network (GBN). It contains examples of initiatives, legislative and administrative, taken by a number of GBN members or their governments to support and enhance gender balance. It provides helpful comparative information, including for the consideration of possible future policies and activities at the domestic level. Work on this report was led within the GBN by officials from the Canada Revenue Agency (CRA). It is the second in an intended series of reports by the FTA's Networks and Communities of Interest which bring together experts to exchange views and work collaboratively on major themes of modern tax administration.