**Global Days of Action on Tax Justice for Women’s Rights**

**Make Taxes Work for Women**

**Care Work Matters**

**Introduction:** Although gender is different in terms of ethnicity, religion, and class, generally and so on; but there are two common areas of common unity in the world. Firstly- the daily work of men and women’s responsibilities, time what they spend for household work and inequality. That is called gender based labor. Secondly- access to property, justice, power, or lack of accessibility of women to decision-making process in comparison to men. Discrimination against women around the world spreads everywhere. Generally men enjoy food, health care, education, entertainment and other facilities as priority basis. Women, on the other hand, work for a long time in far less wages than men. Moreover, the economic recessions adversely affect women more as they loss their job; though women enter the labor market late. According to the International Labor Organization, more than 45 percent of all women in the world between the ages of 15 and 64 are now economically active. Yet, women's growing presence in labor market does not give them guarantee of economic rights. In case of economic activities, women are still victim of diverse discrimination. Unequal opportunity of skill based training, employment, promotion, opportunity, loans, participation, taking decisions etc are partial representation of discrimination towards women in the economic field.

**Agriculture and Women:** The importance of agriculture in Bangladesh's economy exceeds; 62 percent of the total labor force is still engaged in this sector. Study has shown that women's participation in labor force is increasing, and sixty and a half million women are involved in economy. Among them 66 percent of women's labor force engaged in agriculture. In the last two decades, the participation of women in agriculture sector increased 134%, while the share of men in agriculture declined 2%. In the type of 22 agricultural workers, women work 17. However, even after giving so much labor, there is no institutional recognition for them as farmer. There is no financial value for women's labor. On the other hand, a woman is deprived of state's agricultural incentive and loans due to lack of recognition.

**Wage discrimination and women:** In all instances, women suffer from wage discrimination in formal or non-formal sectors. In the formal sector, after having done the same job in the same rank, women get lesser pay than male colleagues. The general mindset of the society is-- women cannot work much harder, they are less talented, and women’s hobbies come to work only for handkerchief, etc. They are given lesser wages for the patriarchal mentality. Women are not getting equal pay as men in non-formal sector too such as agriculture, brick field, construction work, and others. Where a male day laborer gets an average of 300-600 BDT, the female worker gets 200-300 BDT. Especially in the case of lower caste women workers, the discrimination is more. Even women do extra work outside their scheduled work hours, but they are deprived from the wages. Sometimes, male workers, who work less hours of total work hours but women don’t do this generally. Many women workers often seen working along with her baby as they don’t have safe space to drop them. On the other hand, women get 50 to 100 BDT less than men though both are involved in the same work. As women's labor is cheap, owners/employers involve more women workers to increase profits. Women workers are being subjected to wage discrimination due to less literacy, not being able to go far away from home, less skill etc. The demand of women workers is more because of cheap labour.

**Women’s unpaid care work:** There is no recognition of women's unpaid care work though they contribute to the economy. All the unpaid work including care work (children, elders, patients care etc) are done by the women alone. Working mothers are not outside of this routine too. Even in agriculture, various informal labours etc- equal participation of women is seen. But this participation of women is considered as part of the household work. Women who work in jobs, business, handicrafts, day-laborers and others they are also spending an average of 4 hours daily at home. A study said, the financial value of this kind of labor was equal to about 77% of GDP (in the year 2013-2014). It also said, women gave 7 hours of work for the family, where the men gave only two and a half hours. To bring out the recognition of these works of women, it has to be counted. Women in Bangladesh are doing a lot of work in Bangladesh but many of them do not come out or count.

**Need women friendly work place and day-care:** In many cases there is no women friendly environment for women. Women workers are involved in household works are being faced physical, mental and sexual harassment at home or abroad. Beside this, women working in the garment sector are being abused, abused, physically, mentally and sexually by the supervisor. Even most of the women workers are not getting maternity leave. Many women forced to leave work during pregnancy. Research said, there is no day care centre for working women who are engaged in formal or informal sectors expect very few have day care centre. It is also said, 90% of Bangladesh's garments factories do not have day-care centers. Besides, there is no rule of women to work after 8pm, but factories have been working with them overnight. In most cases women workers do not have the courage to protest against them as they will be losing their jobs.

**Regressive tax policy:** It is most important to count women’s participation in economy for women empowerment. But there is no special system/way count their contribution in economy especially household work. Apart from this, there is no policy or authority to ensure the women friendly working environment. Meanwhile, women are deprived of various government incentives / loans as they not treated as a farmer. As women’s unpaid care work has no recognition or financial value; they also don’t have social dignity or voices. According to the Property Act, a woman gets property half of her brother. Moreover, women are deprived of their entitled property by their family members.

**VAT and public services:** There are no special rules for women's economic and social development. There are some different term programs, most of which are not spent on women's development or have not been designed for development. However, the economic development of women should primarily be recognized as the first tool in the way of women's empowerment. But for the developing country like us, we need to reduce inequality between men and women. But it has been found that most laws are not formed focusing women’s rights.

In case of direct taxes, it is said that women's participation in formal labor market is very limited and women income is not taxable in most cases due to short-line work. It is mentioned that women's tax-free income limit is Tk 3 lakh, where 2.5 lakh for men. Besides, about 89% of the people are engaged in informal sector. Because of these women are not taxpayer (direct tax) they are often deprived of their public services, such as education, health, water, electricity, etc; but they cannot ask for it. Because they think that because they do not pay taxes, that is their fate. Bangladesh is one of the few countries in the world where high rates of VAT. Everyone pays VAT at 15% regardless of the rich and the poor, the men and women, the people of the village and urban. The government is increasing the mandatory VAT coverage year but not taking proper steps to collect revenue through income tax.

By VAT policy women headed family is being more affected. And there is still wage discrimination in men and women in labor market. It is easier to collect VAT generally rather than from corporates and companies. Failure to collect revenue, the government put high prices to the public sector service. The transformation of civil services is being bought at a higher price where poor women are mostly affected.

**Conclusion:** It is not possible for any country to go ahead without the development of women and full participation. That's why reforming the economy through innovation should be brought into economic management. Women in the formal sector will have to be increased. They will have to be included in the economic sector to eliminate the oppression and discrimination. In addition politics, economics, legal framework, women's involvement in decision-making and contribution should be acknowledged.