


Women, tax and social programs: The gendered impact of funding social programs through the tax system ^[1]

Author: Young, Claire F. L.
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Abstract: This study examines the impact on women of funding social programs through the tax system. It does so using the framework of tax expenditure analysis, which allows one to view any departure from the normative tax system (i.e., those basic rules, such as the tax rate and the tax unit, that comprise the revenue-raising part of the system) as a spending measure. The analysis also takes into account the socio-economic realities of women's lives and concludes that many tax measures that are subsidies in respect of social programs do not benefit women to the same extent that they benefit men. Tax measures explored include the child care expense deduction, the Canada Child Tax Benefit, tax subsidies for retirement saving, the disability tax credit and tax relief for caregivers. The conclusion is that in many instances women have less access to these tax subsidies and, often, the amount they receive is less than the amount that men receive. The study concludes with a list of issues that should be considered by those involved in the tax policy process in order to ensure that women are not disadvantaged in comparison to men when tax subsidies are used to fund social programs.

Region: Canada ^[4]
Tags: economics ^[5]
 funding ^[6]
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