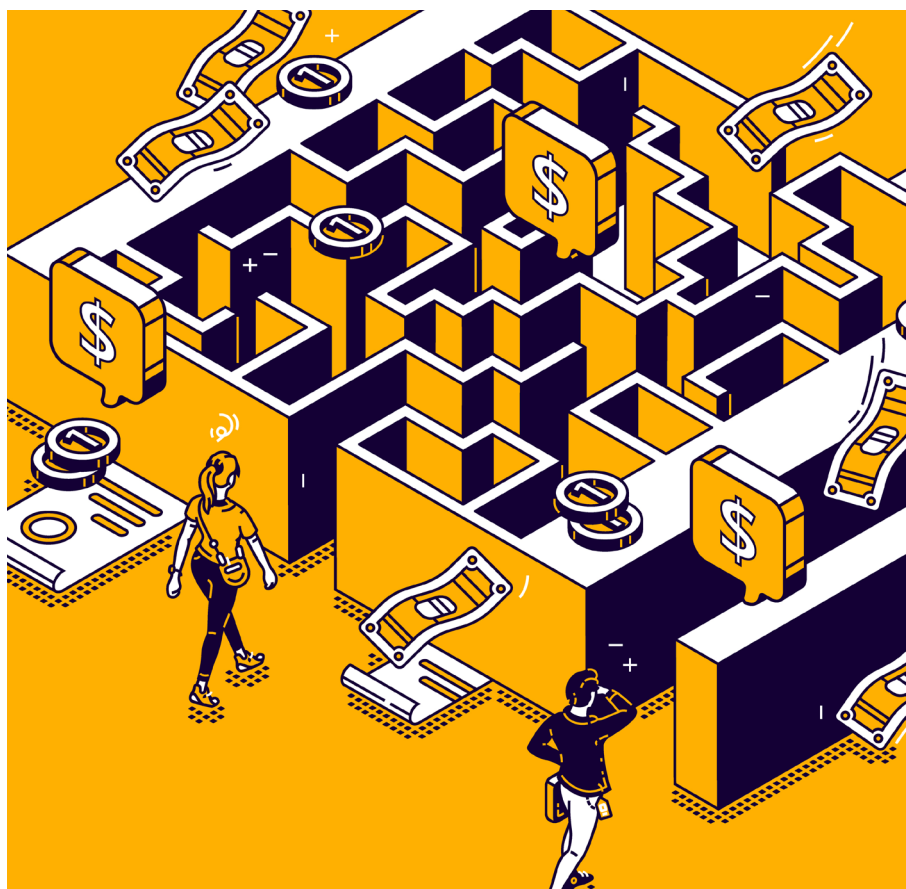




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Fiscal policies, public services and the Beijing agenda for women's rights

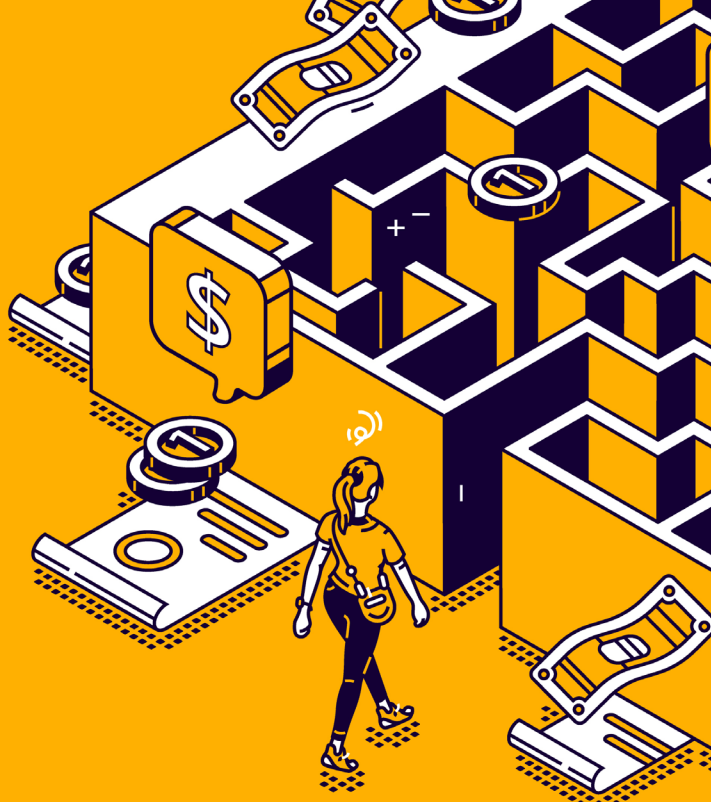
FISCAL POLICIES, PUBLIC SERVICES AND THE BEIJING AGENDA FOR WOMEN'S RIGHTS



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***Friedrich-Ebert-Stiftung (FES)** is Germany's oldest political foundation, with a rich social democratic history that can be traced back to its founding in 1925. FES owes its existence and mission to the political legacy of Friedrich Ebert, the first democratically elected German president.*

***Public Services International (PSI)** is a global union federation bringing together public service workers running water and electricity utilities, health and social services, public administrations and municipal governments, as well as service workers in judiciaries and legislatures. PSI is present in 154 countries representing 30 million workers. In the Americas, PSI is working with organized civil society toward fair taxation through Tax Justice Network for Latin America and the Caribbean (RJFLAC), Tax Justice Network, Global Alliance for Tax Justice, and Latindadd. Other matters PSI is engaged in are trade union rights, free trade agreements, advocacy of quality public services, worker organizing, and equality of opportunities.*



I INTRODUCTION

The Beijing Platform for Action produced by the Fourth World Conference on Women, held in Beijing in 1995, is a powerful roadmap for advancing the rights of women and bridging inequality gaps. 25 years after its adoption, its being in effect is still unprecedented, in a world that has become more complex and wilder.¹

Over these 25 years and despite some rollbacks, progress has been made in accomplishing the goals the platform established. In Latin America, boosted by feminist activism, progress has been made, a machinery set in place designed to advance women at government

level, and a string of regional agreements that culminated in the Montevideo Consensus.

During this process, normative frameworks were set in place to protect women's political, civil, economic, and social rights. Furthermore, protective frameworks have been enlarged to face gender violence, including specific legislation to protect victims and punish perpetrators. In some countries, accomplishments have been made in sexual and reproductive rights (including a very reduced number of countries in which voluntary termination of pregnancy has been legalized). Little by little, women increase their participation in political

¹ Sen & Durano (2014).

representation spaces. And lastly, there is a persistent increase in the share of women in the labor market, simultaneously with a reduction in the proportion of women who do not earn their own incomes. This was not only influenced by the bigger relative participation of women in economic opportunities, but also by the feminization of programs assisting the population in a situation of poverty with the expansion of conditional cash transfer programs.

Yet progress has fallen short of addressing some persisting and substantive multidimensional gender gaps. For instance, in terms of economic rights, women's greater participation in the labor market takes place at the same time precarious working conditions increase dramatically, while gender gaps persist in terms of job quality, casualization, and incomes. In turn, the extension of highly feminized conditional cash transfer programs managed to simultaneously improve the material living conditions of the poorest women and their households yet increased, on account of the programs' conditions, the care role played by women and their difficulty in generating income not coming from state assistance. Lastly, the social organization of care is still unfair, in that the burden of the times and of care work are shouldered by women, still the driving force behind the reproduction of inequality.

Running counter to this trend, more recently have emerged renewed anti-rights movements, some of which have occupied government and power spheres, ultimately threatening the achievements made.

These processes took place in shifting political and economic contexts at country and regional level, with periods of economic growth and even improved social indicators and periods of (some particularly deep) crises. What persists over these shifting periods is the orientation guiding the economies towards (natural resource, labor, time, and data) extractive development strategies, foreign funding-, trade volume- and investment inflow-dependent positioning in the global economy and fiscally constrained governments, all of which having driven (and still driving) processes of commodification and privatization of the provision of essential public services.

This context is compounded, more recently, by the Covid-19 pandemic, in that the health crisis triggers an economic crisis derived from the partial halting of the economy, the destruction of jobs and incomes, and novel and growing pressure on the public finances of countries.

This is the subject of the analysis that we propose with the present article, which focuses precisely on the fiscal dimension and the possibility of financing quality public services that may contribute to

achieve the goals agreed upon in the Beijing Platform for Action. For that, we draw on studies conducted by PSI of three national cases (Chile, Brazil, Peru), to which we add contributions for the Argentine case. Furthermore, we have also added to our analysis the challenges posed by the context of the Covid pandemic and sketched a few affirmative recommendations toward an agenda that may overcome the risks and move forward in accomplishing the goals agreed upon in Beijing, 25 years ago.

II BEIJING PLATFORM FOR ACTION (BPA): A ROADMAP WITH A RENEWED MANDATE

The commitments made by member countries to meet the objectives of the Beijing Platform for Action are all-encompassing and are intertwined with those required for advancing the Sustainable Development Goals (SDGs). BPA acknowledges the transformation in the world's economy that "...has been accompanied by economic restructuring as well as, in a certain number of countries, persistent, unmanageable levels of external debt and structural adjustment programmes" (para. 47). These levels, in turn, bring about recessions and "[L]ack of employment in the private sector and reductions in public services and public service jobs [that] have affected women disproportionately",

including women [who] take on more unpaid work, [...] compensating for lost household income ..." (para. 160). BPA challenges the "anti-poverty programmes" currently in fashion and adopts a structuralist approach when it calls for "democratic participation and changes in economic structures in order to ensure access for all women to resources, opportunities and public services." (para. 47), as well as expanded "social welfare" (para. 52). (Esquivel & Rodríguez Enríquez, 2020).

In policy terms, women's participation in designing and monitoring economic policy-making is critical to fostering gender-sensitive, and politicizing, macroeconomic policies. "Insufficient attention to gender analysis has meant that women's contributions and concerns remain too often ignored in economic structures, such as financial markets and institutions, labour markets, economics as an academic discipline, economic and social infrastructure, taxation and social security systems, as well as in families and households. As a result, many policies and programmes may continue to contribute to inequalities between women and men. Where progress has been made in integrating gender perspectives, programme and policy effectiveness has also been enhanced." (para. 155).

BPA is driven by a systemic approach that proposes as its first objective the need to "Review,

adopt and maintain macroeconomic policies and development strategies that address the needs and efforts of women in poverty” (BPA, strategic objective A.1). Women’s access to social services such as education (objective B) and health (objective C) are deemed critical, as is securing resources to implement public policies that ensure their access (objectives B5 and C5).

Regarding women and the economy (objective F) the need stands out for promoting women’s independence and economic rights, their access to employment, adequate working conditions, and control over economic resources.

Among other measures governments should carry out is legislation ensuring equal pay for men and women for work of equal value and nondiscrimination in the labor market. The strategic objectives designed to facilitate women’s equal access to resources, jobs, markets, and trade aim at ensuring that women’s priorities are included in infrastructure-related public investment programs such as water, sanitation, electrification and energy conservation, transport, and road construction. Moreover, national policies related to international and regional trade agreements must ensure these do not negatively impact women’s new and traditional economic activities.

Lastly there are those objectives that work as instruments for achieving greater levels of

equity such as reviews of national income-tax systems with a view to facilitating open and transparent budget processes.

Premised on the understanding that the main responsibility for the implementation of the strategic objectives of the Platform for Action lies with governments, in order to accomplish the objectives established, governments should take measures to review the way through which women benefit from public spending and to adjust budgets to ensure equality of access to such spending, while conducting analysis of gender implications.

III BEIJING 25 YEARS LATER – WHAT ARE THE ACHIEVEMENTS AND THE CHALLENGES? LESSONS FROM SELECTED NATIONAL CASES.

As pointed out in the alternative document by the civil society of Latin America and the Caribbean on the occasion of the 25th anniversary of the Beijing Platform for Action, “the region has made advances in acknowledging human rights and, in particular, women’s rights materialized, in some cases, in the improvement of internal regulations and/or the explicit acknowledgement of such rights” (CoNGO CSW LAC, 2019). Still, the chasm between these aspirations and their effective implementation has remained wide. Additionally, the more recent events around the

world, but above all in the region, are jeopardizing these gains.

Over the last decades, the region has seen actions combining government policies purportedly aiming at inclusion, promotion of rights, and redistribution of wealth, and extractive-based development models and relentless pressure from the economic interests driving the accumulation of wealth in the hands of the few and curtailing the Human Rights of all people, especially women and girls. (CoNGO CSW LAC, 2019).

In this strained and contradictory context, focusing on specific national cases warns of the possibilities, tensions, and contradictions and foremost, of the challenges heightened by the Covid-19 pandemic. Next, we review the lessons learned from reports commissioned by PSI that were based on official reports on the achievements made and the challenges faced to advance the BPA, and on a report on Chile drafted by PSI, inquiring into the implications of free trade agreements for the consolidation of achievements and the overcoming of obstacles.

III.1 Normative frameworks and equality plans vis-à-vis fiscal efforts

A noticeable tension is that between aspirations laid down

in laws and plans of action (e.g., equal opportunity plans) and the actual budget available for concrete policy designed to implement such aspirations.

This is what seems to happen in the case of Peru. Peru's "National Review of the implementation of the Beijing Declaration and Platform for Action, and the outcomes of the twenty-third special session of the General Assembly",² published in May 2019, shows that over the last five years (2015-2019) Peru enacted the National Policy for Gender Equality (PNIG, from the Spanish acronym) to address the structural discrimination that affects women in that country. This is a very recent law, enacted in 2019 within the framework of the State's strategic horizon and medium- and long-term gender equality achievements, in line with the SDGs.

The National Policy for Gender Equality aims at guiding actions designed to address inequalities. It is premised on the understanding that progress in terms of formal equality is important, but not sufficient to achieve substantive equality and results. In other words, in order to achieve gender equality, it is not sufficient to strive for equality of access to opportunities but, rather, of achieving real equality between men and women such that this will lead to actual enjoyment of human rights.

² National review of the implementation of the Beijing Declaration and Platform for Action (1995), Beijing+25 and the outcomes of the twenty-third special session of the General Assembly (2000). Final report. Lima, Peru. 2019.

The report shows that in the 2015-2019 five-year period, the country basically managed to develop a normative framework (laws, decrees, and limited scope norms) encompassing the diverse contexts of discrimination affecting women and proposing gender-focused policymaking. And that such development meant, in many cases, an increase in the budget allocated to address the issue, pointing out that “the adoption of measures designed to incorporate a gender focus in the public budget is a State’s obligation”. (National review report, 2019, p. 13).

Indeed, when we examine the achievements, objectives, and priorities mentioned in the National Report in light of the funds allocated to gender policies, tensions emerge, as apprehended by **Public Services International (PSI)**,³ when we analyze the report from a tax justice and gender justice perspective.

In its inquiry, the PSI report shows that over the last years funding for gender policies not only has not grown, but has actually fallen, particularly for programs providing public services benefiting Peruvian women and girls. Despite the information gaps in the national reports, making it harder to conduct an adequate assessment of the efforts made by the State to tackle gender gaps, 17 public services

benefiting women and girls were identified that had lost 5% of their total funding in 2017 and 2018. These programs are part of the National Policy for Gender Equality and provide care for nutrition-related problems and for the ill, assist mothers and their newborn, address housing problems, care for poor populations, and engage in the provision of access to basic education and assistance to rural areas in subsistence economies.

The reduction affected specifically four programs delivering services to women, old women, and girls, including education and health, ethnic and rural minorities, and natural disasters. This decline in funding seems contradictory when it is contrasted with the statements made in the National Report regarding the achievements made over the five-year period.

For example, in **health services**, the National Report acknowledges the challenge posed by reducing the maternal mortality rate for the under-20 group of girls, who exhibit such high rates on account of poor access to fully-integrated services including sexual education and access to modern contraceptive methods. (National review report, 2019, pp. 24-25). Though the problem was identified, the funding allocated to the program assisting mothers and their newborn did not increase in 2017 and 2018.

³ Dávila Loayza; Fuertes Medina (2020). Análisis del informe nacional de Perú sobre los avances en la aplicación de la Plataforma de acción Beijing+25 [Analysis of Peru's review report of the implementation of the Beijing Declaration and Platform for Action Beijing+25]. Public Services International (PSI). Peru.

As for **education services**, the country's review report shows an overall increase in education spending and gender parity concerning access to education. Nonetheless, it identifies that educational differences do exist between women and men when it comes to the poor population groups. This problem is further compounded by domestic child labor, early pregnancies, and gender-based violence. Conversely, the report shows that intercultural bilingual programs have been developed, a main challenge to which is addressing dropout rates in rural areas. (National review report, 2019, pp. 21-22).

Indeed, among the seventeen programs whose budgets had been reduced there was one providing assistance to girls living in the countryside aiming at improving access to regular basic education. According to the PSI analysis, the increase in boys' and girls' dropout rates in 2018 in the countryside may be related to the program's reduced budget, thus affecting access to basic education to three-to-sixteen-year-old boys and girls.

The causes for the reduction in funding are unknown. The National Report fails to disclose the programs' sources of funding and, therefore, the contributing agents; neither does it inform the class of tax that most contributes to them, nor mention the importance of such tax obligations for the achievement of gender equity.

The PSI report assumes that the budgetary reduction is associated with a decline in the Peruvian central administration's net tax revenues in 2017 (from 13.6 % of GDP in 2016 to 13% in 2017). Additionally, it is pointed out that between 2010 and 2019, tax exemptions, provided without any consideration for tax justice, rose in Peru to PEN 130 million – in 2019 alone PEN 17 million soles–, amounts that could have improved funding, or prevented a reduction thereof, for programs assisting the most vulnerable groups of Peruvian women and girls.

In the case of **Brazil**, the National Report, entitled “Comprehensive National-Level Review Report on the Implementation of the Beijing Declaration and Platform for Action”, published in May 2019, provides no budgeting data to enable analysis of the evolution of the gender policies implemented by the country over the last years. The report itself highlights its priority of promoting gender-sensitive budgeting. This may be a good example of the risks of setbacks in achievements made, when policymaking is taken over by conservative and anti-rights coalitions.

In spite of the scarce information provided by the report, reference is made to the fact that the 2016-2019 “Multi-Year Program (PPA, in Portuguese) includes the 2016 Program, Policies for Women: Promoting gender equality and countering

violence against women”, which is monitored in the light of Agenda 2030. For 2018, funding allocated to this program is estimated at BRL 103.9 million, of which only BRL 24.61 million was executed. This low level of budget execution is noteworthy, for the Report fails to inform whether gender policy budgeting has grown over the last years. For reference is made to the low execution level of a budget that does not seem to have increased.

III.2 Loss of tax revenue and the defunding of gender equality policies and of quality public services

The Peruvian case underscores a tension that is shared with other national cases, in that fiscal constraints erode the funding and advancement of policies, which remain solely in the form of norms..

By the same token, Brazil’s national report points out that the funds invested for promoting gender equality and women empowerment amounted to less than 1% of the national budget. Possible difficulties in counting on increased budgeting should be analyzed on the basis of the characteristics of a tax system, that in Brazil’s case, is particularly regressive, with a high tax evasion rate

and tax exemptions established without any criteria.

As pointed out by the PSI study,⁴ the Brazilian tax system revenues come mostly – 50%– from indirect taxes on sales. Additionally, tax evasion is high. According to estimates by Tax Justice Network (2014), in 2010 Brazil’s share in tax havens amounted to USD 520 billion, approximately 25 % of Brazil’s GDP. According to a study released by UNCTAD in 2016, Brazil ranked fifth between 2010 and 2014 among those countries remitting the most funds – approximately USD 23 billion – to tax havens in the Virgin Islands and the Cayman Islands. One of the most frequently used mechanisms by companies to transfer funds abroad illicitly was trade misinvoicing.

Adding to the tax evasion, tax exemptions are granted without the establishment of any tax justice and gender justice criteria. An example thereof are the agrochemical companies, a sector that has the benefit of both federal- and state-level tax exemptions. It is estimated that in 2018 alone, Brazil incurred a loss of BRL 2.07 billion through exemptions to agrochemical companies. Currently, roughly BRL 42 billion in revenues are not taxed because of exemptions. Including tax exemptions for the production

⁴ Análise do informe nacional do Brasil sobre os avanços na aplicação da plataforma de ação Beijing+25. [Analysis of Brazil's national review report on the achievements in the implementation of the Beijing+25 platform for action]. Prepared by Public Services International (PSI). São Paulo, 2020.

of fossil fuels that, according to estimates by the Institute for Socioeconomic Studies (INESC, in the Portuguese acronym), in 2018 amounted to BRL 85 billion, or more than 1 % of the Brazilian GDP.

The findings in the PSI reports are in line with what the literature inquiring from the prism of tax justice and gender justice points out. Itriago & Rodríguez Enríquez (2019) studied the situation in three Central American countries and were able to establish the impact of tax expenditures derived from tax exemptions on the budgets of public policy areas that are essential to advancing women's rights. For example, estimates made for Guatemala for 2016 concluded that tax incentives to investments over the period accounted for 46.6% of education's total spending, 108.7% of all the spending on the country's national health system, and 586.4% of the Ministry of Social Development's budget. In the case of Honduras for the same year, tax privileges accounted for 7.7% of the year's total budget; and was equivalent to 360.4% of the budget of the Department of Development and Social Inclusion; 158.4% of the budget allocated to the Department of Security, in a country where many of the main problems are associated with crime; 487.4% of the Judicial System's budget, in a country where cases of impunity are rampant. Finally, in the case

of the Dominican Republic, for the year of 2017, tax expenditures were estimated at 13.4% of the State's total budget, or 66.8% of the amount established to fund the country's education; 126% of the health budget, and 16.647,2% of what the State allocates to protect the rights of women.

In short, the loss of tax revenues derived from exemptions granted to the private sector, enjoyed mostly by big transnational corporations, is widespread in the region. In a context of severe fiscal constraints, this makes it impossible to finance quality public services and, what's more, is at the root of the persisting processes of commodification and privatization of the provision of services that are critical in addressing inequality problems.

III. 3 The tension between macroeconomics and the funding of gender justice policies

The reading of the review reports on the achievements and challenges to set in place the BPA twenty-five years after it was adopted are illustrative of the tensions between expected achievements in gender justice matters and the macroeconomic contours in which gender justice is to take place. The case of Chile is emblematic in this respect, as it places at the center of the discussion the implications of the

processes of commodification and privatization of public services.

The National Review Report on the Achievements of the Beijing Declaration and Platform for Action (1995), in the light of Agenda 2030,⁵ published in May 2019, highlights the country's efforts to develop gender equality policies, indeed assuming that inequality and gender gaps do exist. In terms of health, a variety of such efforts have been made by the Ministry of Health in an attempt to reduce gender inequality regarding access to the Public Health Care Network, with better quality services for women and girls.

In terms of education, building on data from the Ministry of Education and the Ministry of Women and Gender Equity, the national review report highlights actions seeking to promote a participatory, inclusive, and democratic school, adopting a rights-based and gender equality approach. The main actions over the last years have been oriented to promoting a cross-cutting approach to gender

throughout school life, ultimately aiming at nonsexist education.

What the national report allows us to discern, further corroborating the findings in the report prepared by PSI,⁶ is that the people, in general, have access to the health and education systems; and gender gaps in their access, when health and educational social services are mostly provided by the private sector instead of the State, as is the case in Chile.

The evolution of Chile's public services spending and the parallel evolution of the private sector's supply of services illustrates the behavior of services that are clearly public, for public spending on public services has risen steadily since 1990,⁷ as the supply of private services expanded. This is due to a logic of private services provision that is supported by the machinery of a type of liberal State that, over the last decades, has collected and managed high budgets only to transfer them to private companies that end up providing these same public services.

5 Twenty-fifth anniversary of the Fourth World Conference on Women and of the approval of the Beijing Declaration and Platform for Action (1995). Review Report of the State of Chile. May 2019.

6 Arellano Rojas, F; Miranda Medina, C. (2020). Privatización de servicios públicos, desigualdad de género y dependencia. Estudio sobre el contenido y alcance de los Tratados de Libre Comercio a partir del caso de Chile. Fundación Nodo XXI.

7 According to Arellano Rojas & Miranda Medina (2020), in footnote 5, "Durante los gobiernos de la Concertación (1990 y 2009), el aumento promedio anual del gasto público social total fue de 5.1%. En particular, en educación fue de 7,3%, mientras en salud alcanzó el 7,8%. Véase CIEPLAN, Comparación de los indicadores de gasto público social de los gobiernos de la Concertación con el gobierno de la Alianza." ["During the Concertación administrations (1990 and 2009), the average annual increase of total social public spending was 5.1%. In particular, in education it was 7.3%, while in health it reached 7.8%. See CIEPLAN, Comparison of the social public spending indicators of the Concertación administrations with the Alianza administration"]. 2013

An example for the Chilean case is how the education system works, in that the State transfers funds according to the number of students actually attending classes, thereby forcing schools to compete for more students to enroll in order to receive more funding. This “education marketplace” is stimulated by standardized tests the State submits schools to and whose results are promptly and widely released to provide “market information” that may allow parents to choose in which school to enroll their children. Ultimately, schools that are not “chosen” lose their budget and, by not being able to fund themselves, disappear.

As for higher education, students who cannot afford to pay the high tuitions charged by all universities, both public and private, can resort to state-sponsored student loans (CAE, from Crédito con Aval del Estado) extended by private banks, yet the State is jointly liable for any students’ debts in arrears, paying for any late payments with a surcharge. The outcome of this process is that today 40% of the State’s higher education budget is spent on student loans, while private universities compete for the profitable business of recruiting CAE-funded students.

These processes seeking to privatize the provision of public services have become more complex with the opening of borders and the signing of free trade agreements (FTAs) that not only include goods,

but also the provision of services. The connection between the provision of services by foreign suppliers, made possible through the signing of an FTA, and gender inequality emerges not only because it is another way of privatizing public services, but also because of the conditions an FTA imposes. The close relation between free market, privatization of the State, and gender inequality is made clear the moment a free trade agreement sets legally binding agreements reaching beyond each country’s specific body of law.

Over the past twenty years, Chile signed four free trade agreements: i) the Chile-European Community Association Agreement, in 2002; ii) the U.S.-Chile Free Trade Agreement, in 2003; iii) the Chile-China FTA, in 2005, and; iv) the Chile-Japan Strategic Economic Partnership, in late 2007.

In the Chilean case, these agreements are specially designed to allow access to the already existing services markets, both public and private. These agreements in particular make sure that Chile does not establish any form of preference for local services providers over foreign competitors. The agreement does not oblige the Chilean State to hire or issue licenses to foreign providers, as for U.S. companies it suffices to compete on “a level playing field” with Chilean companies. The economic and technical superiority those possess will make them,

save for some very few exceptions, prevail.

Moreover, access to public services and, ultimately, their privatization is facilitated and promoted by FTAs. Privatization may occur merely through the selling of public services to private companies or through State-funded “bonuses” for which public and private companies have to “compete”, competition for which public services were never conceived. The result is the complete transformation of a public service associated with a universal right granted by the State into a commodity accessible to those who can afford it.

The privatization of public services is a main issue when it comes to its direct impact on gender inequality whenever it restricts access according to purchasing power. In economies where wage gender gaps are still notorious, this entails an additional barrier to access public services, many of which are essential to reducing inequality gaps (as are education and health care, along with those related to basic social infrastructure).

In sum, and in particular as regards the structural nature of oppression against women in our societies, it is worth emphasizing that no macroeconomic measure, as is the depth and breadth of a free trade agreement, is neutral: it either increases inequality or faces it head-on. Therefore, only those economic policies that

are premised on the existence of gender inequality as a structural component of our societies, that analyze their own measures in light of said structural inequality, and that establish targeted and binding measures to face gender inequality can contribute to the advancement of women’s rights, as laid down by the BPA twenty-five years ago.

The three cases studied in the PSI reports are revealing of the region’s recurring problems, yet also allow us to think of strategies that may foster progress and prevent rollbacks. The political context is essential to understanding the feasibility of such strategies and identifying those that are most effective. For example, the case of Brazil is one of the most hostile in the region, given the government’s general orientation, its fight against the social, feminist, and trade union movements, and in general its undermining of democratic practices. The conservative and reactionary view of the government structures, particularly those dealing with women’s rights, offer a bleak scenario. In this context, it is worth noting the essential importance of organizing and coordinating movements, the need to strengthen the evidence of the negative implications of these forms of government and the need to set up spheres from where to resist and denounce.

The Peruvian case offers a different context, much more so

since the political process initiated with the people's resistance against an attempted civilian coup. In Peru, the organized or organizing youth has recently acquired an unprecedented leading role, thus enabling a renewal of themes brought to the agenda. The strength of the Peruvian feminist movement in this context is unquestionable and ushers in new possibilities. Regarding the previously mentioned issues, particularly how to address women's rights and to ensure the funds needed to entrench them, it would be important to strengthen dialog in the spaces prompted by the

equality plan, taking advantage of a context of renewed participatory and deliberative practices.

Furthermore, the Chilean case offers a renewed window of opportunities as the constituent process the country is going through unfolds. Of great importance has been the coordination among and between women's and feminist movements, civil society organizations, and social movements in general in order to make sure that the provision of public services and the organization of care make their way to the discussions and may be drafted and entrenched as basic principles in the new constitution.



IV THE COVID-19 CRISIS, PUBLIC POLICY RESPONSES, AND THE CHALLENGES TO THE BEIJING AGENDA

The crisis triggered by the Covid-19 pandemic is causing a global economic slowdown, with destruction of jobs and loss of household income, like never before. It is estimated that in 2020 the world's GDP fell by 5.2%, while global trade shrank by 32%. The ILO estimated that the social distancing measures set in place to prevent contagion affected 81% of the world's working population, or 2.7 billion workers. Unemployment will grow by between 5.3 and 24.7 million people, who will join the 188 million people who have been unemployed since 2019.

For Latin America and the Caribbean, whose economies had been struggling on account of their poor economic growth and the significant weight of public

debt on their budgets –more than 45% of the region's GDP–, ECLAC estimates gross domestic product to fall by 9%, and 2020 exports, by 23%. It is estimated that the unemployment rate will rise from 8% to 13%, with 44 million people seeking employment. Per capita income is forecast to return to 2010 levels. This will be the greatest recession in the last 100 years.

As the region has the highest levels of inequality, a high proportion of the population lives in a situation of poverty or nearly that, and the crisis is expected to further compound these figures. According to ECLAC, 231 million people are expected to drop to a situation of poverty in 2020, or 37% of the population, 118 million of whom will be women. Extreme poverty will go up from 68 to 96 million people, 15.5% of the population. Eight in every ten people will live on incomes below three different poverty lines.

IV.1 The greatest impact is on women, underrepresented in informal employment and in essential sectors

In Latin America and the Caribbean, the average female activity rate is 52%, 25 points below the male rate. The greater impact of the Covid-19 crisis on casual jobs and the rise in unpaid care work will make it harder for women to keep their share in the labor market. As, to a great extent, women have informal jobs affording no social welfare, earn and save less, and are at the head of single-parent households, their economic and productive life will be disproportionately affected vis-à-vis men's.

According to ECLAC estimates, in 2020 there will be 21 million unemployed women, their unemployment rate growing to 15.2%, six percentage points higher than in 2019. Among employed women, one in every two will work in the informal sector, meaning, with no social protection.

Preventive, and in many cases also mandatory, social distancing halted the economic activity of home-based companies, businesses, and services, affecting mostly the income of households with informal jobs, of which women hold the biggest share. That is the case of paid domestic work, with its high share of women workers, many of them migrants, and 83% of whom have no working

papers, earn low wages, and have no social protection.

In addition, those activities deemed essential and which must continue in spite of social distancing rely on a high proportion of women, as is the case of health care staff – 9 out of 10 professionals in the region are women, who are highly exposed to the risk of contagion, as they are frontline health care workers.

Women also account for the biggest share of workers in health care establishments providing laundry, catering, and cleaning services, with greater exposure to the virus and contagion and, in many cases, with less protective equipment. Industrial cleaning services employ women mostly. A group particularly hit by the crisis was tourism workers, activity that produced the first round of dismissals and where women are overrepresented.

IV.2 Isolation in poor homes, women's greater risk of contagion, and the exacerbation of health care

Populations living in poor urban neighborhoods or in distant rural areas are those most affected by quarantine. Households lacking basic infrastructure, water shortages, inadequate and overcrowded homes, all render it difficult to comply with health care guidance to avoid outbreaks. Compounded by the fact that scarcity of income

pushes women to keep working in their jobs, unable to socially distance themselves and increasingly exposed to contagion.

Due to the lockdowns and social distancing, care also increased inside the homes both of boys and girls, as schools closed down, and of elderly people as a risk group, but also of sick people who do not go to health centers or have been contaminated by Covid-19 and to whom home schemes were recommended in order to free hospital beds for other sick patients. Most of the health and care activity is carried out by women and girls, who are under greater pressure.

For poor homes with boys and girls to be looked after the closing of schools meant they had two problems. On the one hand, the difficulty entailed by keeping education going on, while suffering from the digital divide to have access to the internet and networks – according to ECLAC estimates, 33.3% of the region's population has no internet connection. On the other, the major difficulty of providing for the daily bread in poor homes, where the youngest usually eat at school. For women employed in essential activities, in turn, lack of support to take care of boys, girls, and the elderly is a serious problem, since they cannot stay home.

This way, the pandemic and the orders to socially isolate, by in-

creasing unpaid care work inside the home, have made visible how dependent households are of this type of work.

The situation is also complex for women refugees and migrants who lose their jobs and income, further increasing their vulnerability. And for women incarcerated in penitentiaries, where the risk of contagion increases due to the overcrowding. For countryside and indigenous women, many in situations of extreme poverty and without any social protection, the situation of vulnerability becomes extreme as the number of places for them to sell their produce is reduced to prevent people from circulating.

The impacts of the Covid-19 crisis also affect the provision of health services to women. The priority focus of health centers on the care of those affected by the Covid-19 virus is diverting resources and health staff from sexual and reproductive health services, including maternal health. In Latin America some 18 million women are estimated to lose access to modern contraceptives as a consequence of the Covid-19 pandemic.⁸

Social distancing measures and lockdowns entailed increased domestic gender violence and potential femicide growth. Exposure to Covid-19 is being used as a threat, for abusers exploit women's inability to seek help.

⁸ United Nations 2020 – The impact of COVID-19 on women.

In short, women's disadvantaged situation, exploitation, oppression, and violence have escalated in the context of the pandemic. Against this backdrop, a good sign is the fact that the governments have responded actively. Nonetheless, as we shall see in the next section, the effectiveness of these measures has been inconsistent and, in most cases, insufficient.

IV.3 Country responses. Policies adopted in some countries of Latin America: the cases of Brazil, Chile, Peru, and Argentina⁹

In the context of the Covid-19 pandemic, contagion and the risk of spread prompted governments to implement mandatory and preventive social distancing measures, their strictness varying from country to country. Isolation entailed constraints for conducting economic activities, except for those declared essential, the closing of schools, public and private travel restrictions, and even the closing of national borders. To mitigate the impacts of social distancing and lockdowns, the region's governments adopted a number of emergency measures starting in the early months of 2020, combin-

ing health, social, and economic measures designed to protect employment and productive activities, in addition to aiding more vulnerable households whose incomes had been lost.

The fiscal effort of the measures devised to tackle the pandemic, according to ECLAC estimates for 2020, averaged **4% of GDP**. Considering the individual cases of four countries of the region, Peru, Chile, Argentina, and Brazil, the first three reported a fiscal impact of between 4 and 6%, while Brazil, of 7.5%.¹⁰ In part, the fiscal effort was the result of budget reallocations, and the rest from nonbudgeted funds.

We have classified the measures implemented by the countries according to whether a) they meant greater fiscal expenditure or; b) involved tax breaks, or still; c) through the adoption of financial mechanisms providing greater liquidity. We have also included some measures designed to afford greater income flows yet not entailing greater fiscal efforts by governments. And lastly, measures related to care work.

⁹ IMF. Policy Responses to COVID-19. <https://www.imf.org/en/Topics/imf-and-covid19/Policy-Responses-to-COVID-19#A> – UNDP. COVID-19 Global Gender Response Tracker. <https://data.undp.org/gendertacker/> - CEPAL. CEPAL COVID-19 Observatory in Latin America and the Caribbean Economic and social impact

¹⁰ See CEPAL.

Greater tax expenditure on health and vulnerable household incomes or on funds to support businesses

The four countries increased health spending. Brazil, for example, adopted a mechanism to expand transfers from the central government to the states, temporarily suspending payment of state debts with the aim of expanding budgets to meet the increased expenditure.

In the four countries cash transfer policies were adopted to help the more vulnerable households as they lost income.

In **Brazil**, transfers targeted informal workers and low-income households that, for three months, received relief payments worth 60% of the minimum wage, limited to two benefits per household. This payment was also extended to retirees. Single-parent mothers were awarded payments worth twice the amount paid to informal workers, soon extended to mothers under 18 years of age. Additionally, cash transfer program Bolsa Familia was joined by more than 1 million new beneficiaries.

In the case of **Chile**, cash transfer was directed to more vulnerable households and self-employed workers with unstable incomes; as well as to households with older people over 65 years of age, beneficiaries of the old-age solidarity pension. Public policy Emergency Family Income (IFE, from the

Spanish acronym) invested USD 2 billion (0.8% of GDP), providing relief to 2 million households over a four-month period. Of a total of 1,911,435 households benefiting from IFE in June 2020, 62% were headed by a woman.

A supplemental, one-off bonus was also adopted to further benefit those entitled to the IFE program, or part of the 60% of the more vulnerable households as certified by the Social Registry of Households.

2.5 million food baskets were also distributed, at a fiscal cost of USD 100 million, which included feminine hygiene products and contraceptives.

Finally, a subsidy was approved to stimulate the return of working men and women whose work contracts had been suspended or new hires by businesses, with the State funding part of these workers' pays (50% or 60%) for up to 6 months.

In the case of **Peru**, direct cash transfers were made at a fiscal cost of 2% of GDP, with women as recipients – except when no woman between the ages of 18 and 60 was a member of the household.

In the case of **Argentina**, in order to help vulnerable households and offset the drop in incomes, an Emergency Family Income (IFE) was established to aid unemployed people, casual workers, and domestic workers amounting to about USD 140, granted to a single member of the household, women as priority recipients. In June 2020, 57% of those receiving the emergency

income were women. At a second moment, measures were established to include transvestite and trans people in the programs providing IFE to people in a situation of vulnerability.

Among those programs focusing on prioritizing women as household recipients, we can cite the Universal Child Allowance program, which introduced an additional payment, as did the Universal Pregnancy Allowance program.

An extraordinary, one-off subsidy – worth USD 40 – was also authorized and awarded to retirees, pensioners, and mothers of seven or more children.

Finally, a stimulus payment was made to health workers worth USD 70 over the months of April to June, 71 % of whose recipients were women.

In order to help businesses, a fiscal mechanism was used that increased spending and consisted of transferring funds to subsidize payrolls.

Relief by means of tax channels or liquidity amplification mechanisms

In **Peru**, support to business came through extended income tax filings date and flexible forms of payment, at a fiscal cost of 2% of GDP. Moreover, a fund was established to provide SMEs with working capital or to refinance their debts, at a fiscal cost of 0.6% of GDP. Also implemented was a

program to restructure business and household debts, at a fiscal cost of 0.8% of GDP.

In **Argentina**, one of the mechanisms adopted to help businesses was the exemption of contributions to social security, along with subsidized loans for the construction industry.

In **Brazil**, the central government launched a program to increase credit lines to private companies, whereby banks extended credit to increase working and investment capital, and to ensure salary payment in an effort to retain workers. The program established a six-month grace period before loans started being repaid, and 36 months for full repayment. A relief plan is also being drafted by private banks and the BNDES (Brazil's National Economic and Social Development Bank) to help big companies affected by the crisis (airlines, energy utilities, big retailers) that is to inject at least BRL 48 billion through convertible bonds available for stock exchange-listed companies.

Another set of measures is to be developed over the next 24 months targeting **businesses**, at a fiscal cost of USD 12 billion, that includes tax measures designed to increase liquidity; and a program to support middle-class incomes, at a fiscal cost of USD 1.5 billion, including low-interest loans, postponement of mortgage payments, rent subsidies, and outright cash transfers to middle-class workers.

Advance of pay to workers or wage assurance

Among the federal public employees who have to work from home throughout the state of emergency, in **Brazil** those included were the 60-plus-year-olds, those with chronic or serious illnesses, those caring for Covid-19 patients, and pregnant or breast feeding women.

Formal workers, in turn, are being allowed to withdraw cash from their FGTS severance fund accounts; and retirees/pensioners, advance of pay and advance of Xmas bonuses.

In **Chile**, employers of female domestic workers contributing to the pension system were required to pay the workers' health- and social security-related contributions and part of their pays through the severance fund when contracts get fully, or partially, suspended in case of reduction of working hours.

In **Peru**, the government adopted measures to ensure and oversee the social and labor rights of domestic working women and men as are written contract; fair and equitable pay; and minimum working age of 18 years. Measures were also adopted to prohibit discrimination against working women, including against their spatial 'segregation'.

In **Argentina**, domestic working women were granted paid leaves effective throughout lockdowns.

Measures related to paid domestic labor and to organizing care work

In **Peru**, the government announced a deferral on household electricity and water supply bills, and a subsidy to electricity bills amounting to 0.1 % of GDP. In Argentina, the government established that companies providing electricity, water, piped gas, landline or mobile telephony, Internet, and cable TV services cannot suspend their services to users considered vulnerable including retirees, electricity-dependent patients, and recipients of Universal Child and Pregnancy Allowance programs, in case of default of up to 3 months.

In **Argentina**, the government established that companies providing electricity, water, piped gas, landline or mobile telephony, Internet, and cable TV services cannot suspend their services to users considered vulnerable including retirees, electricity-dependent patients, and recipients of Universal Child and Pregnancy Allowance programs, in case of default of up to 3 months.

In **Argentina**, with regard to care work provided by household members, it was established, by means of a government resolution issued at the moment school service was suspended, that leaves of absence of household parents whose presence in the home was indispensable for the care of boys,

girls, and teenagers were justified. The same applied to 60-year-olds-plus, pregnant working women, and those included in risk groups. Also, people taking care of others, whether children or adults, related or not, were excepted from the free movement restriction.

The government also issued recommendations to promote the co-responsibility of household care and to ensure compliance with the leaves of absence of female domestic workers. National awareness-raising campaigns were developed, i.e., *Cuidar en igualdad*. *Necesidad, derecho y trabajo* [Equality care. Necessity, right and work], targeting political, technical, and administrative staff in state-run enterprises, civil society organizations, and the educational community to contribute to the design of comprehensive public policies toward a more egalitarian redistribution of care activities.

In short, the States have indeed been active and, counter to the prevailing dogmas and even the government's own speeches delivered until right before the beginning of the pandemic, allocated significant resources to emergency care. Regardless of whether the seriousness of the crisis will prove the responses to be insufficient, and of the likelihood that there is still much more given the depth and duration of the impacts, undoubtedly this situation provides an opportunity for restoring the State's leading role, opens up the

possibility of resources being disputed, and points to a scenario in which to renew proposals and strategies to make effective the goals established in Beijing.

V CHALLENGES AND PROPOSALS

Twenty-five years after the BPA, the region's achievements have been significant, however insufficient, while the challenges posed by the present context keep mushrooming. Not only are we facing the advance of anti-rights positions in the region that challenge and jeopardize the achievements made, but also the pandemic and the deepening of the economic crisis are broadening the scope of the disputes.

It is against this backdrop that we should review our transformative agenda toward the achievement of the goals agreed upon in Beijing. To accomplish these goals, we must strengthen collective strategies and coordinate the social (trade union, feminist, territorial, environmental) agendas, as well as reclaim the State for the benefit of the people and the sustainability of life.

The crisis arisen from the Covid-19 pandemic made the setting described even more complex. As we have mentioned, the policies implemented by the countries in the region, as critical as they may have been to meet unprecedented emergency situations and mitigate

impacts, are actually insufficient to neutralize the implications of the crisis for the economy and economic inequality.

The limited fiscal capacity that is a structural characteristic of the region, derived from the low average tax burden, compounded by tax elusion and evasion and associated with a regressive tax structure, constrains the space for policymaking and challenges the potential distributive impact of fiscal spending.

It is worth underscoring that taxes are the most sustainable and predictable source of finance for public goods and services, as well as a key tool in addressing economic inequality, including gender-related inequality. The problem is that the present taxation policy does not generate sufficient revenues to match public spending or to close the existing funding gaps concerning gender inequality and women's rights. (Grondona; Bidegain Ponte; Rodríguez Enríquez, 2016).

Latin America's average tax burden in 2018 was 23.1%,¹¹ ten percentage points below the OECD countries' average, which was 34.3% (Cepal, 2020). These differences, key factors as regards the possibilities of implementing public policies and improving equality conditions, are explained by the composition of the tax

structure, as well as by tax elusion and evasion.

Regarding the tax structure, less than a third of the region's tax revenues come from direct taxes, the brunt of the burden being shouldered by indirect taxes: in 2018 consumption taxes accounted for 50% of tax revenues. In contrast, capital and rent-seeking are subject to very low taxes. This is further compounded by imbalances in the tax incentives programs that many governments in the region grant to multinational companies through preferential tax agreements – exemptions, deductions, credits, reduced rates, and deferrals. These are the so-called 'tax expenditures', on whose account States give up revenues, further reducing their capacity to finance public policies designed to reduce inequalities.

Financial profits and capital gains not only are charged low tax rates, but are also subject to high tax evasion, which further compounds the tax evasion of such indirect taxes as the VAT.

In order to complete the whole picture, it is necessary to mention capital flight as materialized by illicit financial flows (IFFs). These include not only those IFFs derived from illicit activities (e.g., slave trade, drug trafficking, and illegal arms trade), but also from foreign trade-related corporate practices. Their rationale is to withdraw gains

11 This average fails to reveal some striking differences across countries, with national cases such as those of Brazil and Argentina exhibiting tax burdens of around 30%, while in countries as Guatemala, the Dominican Republic, Paraguay, and Panama tax burdens are below 15%.

and dividends from the country without paying taxes through trade misinvoicing and transfer pricing.

According to ECLAC, in 2018 the region's tax evasion was estimated at 6.1 % of GDP, while tax expenditures accounted for 3.7% of GDP. This can be accounted for by low tax revenues and the tax system's regressivity. Which is why it is necessary to strengthen tax progressiveness and tax-collection efficiency. (Bárcena, 2020).

The present context has exacerbated the problem, the emergency, the inequalities. By ECLAC estimates, the region's Gini coefficient will rise by 4.9 percentage points from 2019 to 2020. This rise will vary from 1% to 8% across countries. Among the countries with the lowest increases are Guatemala and Paraguay – 1% and 1.9% – while at the other end are Argentina, Ecuador, and Peru, with 6%-plus. And that by only considering changes in average household income flows. Analyzing the income concentration of people at the top tier of the distribution, the fortune of Latin America's 73 billionaires has risen by USD 48.2 billion since the beginning of the pandemic. (OXFAM, 2020). In Brazil, the country's 42 billionaires increased their net worth from USD 123.1 billion in March to USD 157.1 billion today. Oxfam's estimates show the region will lose USD 113.4 billion in tax revenues this year for 'under-taxing' individual wealth and corporate benefits. This tax

loss is equivalent to 59% of the region's public health spending.

This is the crux of the problem we must solve if we wish to advance an egalitarian agenda. The crisis offers an opportunity for a radical transformation of historical patterns, including those having oppressed women for decades. A new and comprehensive policy system requires public funding to meet the demands of coordinated, short-, medium-, and long-term policies. For the future the program will require expansive monetary and fiscal policies that may sustain greater structural spending in order to ensure universal and quality health and education services, the expansion of basic social infrastructure, increased provision of essential social (water, energy) services, access to a social protection and care system, as well as policies hinged on social inclusion and environmental sustainability.

A transformative agenda must be based on guiding policymaking so as to organize an economy that favors the people and the sustainability of (human and nonhuman) life, rather than an economy governed by the logic of accumulation, financialization, and guaranteed, and increasingly higher, short-term profits. Decentering the markets and placing sustainability of life at the center, a prerequisite to further boost the Beijing agenda, implies a few specific priorities we outline next.

Reversing commodification and privatization processes

As the evidence shows and the Covid-19 crisis has forcefully laid bare, allowing the market access to goods and services that are essential for life implies eliminating such access to vast swathes of the population in which women are overrepresented. This is all the truer the more precarious labor market conditions, and therefore access to earnings that may allow participation in these commercial exchanges, are.

After decades of neoliberal policies, governed by the logic of competition and meritocracy and premised on the assumption that the private sector is a more efficient provider than the State, the commodification of every dimension of life and the privatization of its provisioning have become much worse. This process must be reversed, reclaiming once again the leading role for the State in organizing and managing access to basic social services. Education, health care, water, basic sanitation, etc. must reclaim their status as rights of all the people.

This calls for aligning development strategies, coordinating macroeconomic policies, and implementing sectoral policies.

Expanding access to quality education and health care

Education and health care are two of these fundamental rights, besides being the cornerstones for the enjoyment of all other rights. Even though access to basic education has grown over the entire region, and gender gaps in this respect have been reduced, secondary and higher education outcomes are still highly stratified. Which is why we need to:

- Sustain public education spending;
- Invest in policies oriented to equalizing the quality of education;
- Strengthen investment in early education, pivotal for the development of girls and boys, but also critical for facilitating care arrangements;
- Foster the incorporation of women into scientific and technological careers, eliminating entry barriers to and discriminatory practices in these educational fields.

In terms of health, the pandemic has reflected the existing bias barriers in accessing a service. It is most urgent to advance the consolidation of universal health coverage systems that may reorganize today's fragmented and inefficient systems. For that we must:

- Increase and sustain health care public spending;
- Reorient the systems in order to

prioritize primary health care and prevention;

- Ensure access to health care for migrant women;
- Strengthen coordination between the different health care subsystems, under the leadership of public institutions;
- Improve the working conditions of health care workers of every educational background, professionalizing support and care activities, thus potentially strengthening their remuneration and improving their overall conditions.

It is important that in countries undergoing institutional transformation processes that are likely to lead to the strengthening of normative frameworks that guarantee rights (as for example, the constituent process in Chile) strategies be coordinated to ensure that these basic rights (education, health care) are recognized and established as such, their guaranteed access regulated by the State.

Given that guarantee of rights calls for public policies providing related services, and that those policies require funding, a strategy seeking to legally guarantee minimum budget allocations for these services may prove to be an effective strategy. In Argentina, for instance, the National Education Law enacted in 2006 established a consolidated (i.e., for every jurisdiction) public spending timeline until education spending reaches

6% of GDP. The law also established the allocation of specific funding to reach that goal.¹²

Organizing comprehensive, co-responsible, and defeminized care systems

Recognizing, reducing, and redistributing care work is an aspiration that has been gaining strength since the days of Beijing. For this agenda to be consolidated, it is imperative to build comprehensive care systems that foster social co-responsibility and between men and women, and that are guided toward broadening the possibilities for people to carry out the care arrangements they wish, without penalizing other dimensions of life.

This requires:

- Holding a broad, democratic, and well informed debate on the social care organization paradigm that is socially aspired to;
- Expanding care services for dependent population groups (early childhood, the elderly, and people with disabilities), equipping them with the flexibility needed to adapt to the multiple needs of people and households;
- Broadening and equalizing leaves of absence due to care-related responsibilities, extending the benefit further beyond those granted to formal employees;

¹² For more, see: <https://www.argentina.gob.ar/sites/default/files/ley26075-58ad93e7a4641.pdf>

- Investing in basic social infrastructure that facilitates care tasks (water, electricity, sanitation, transport);
- Improving the remuneration and social protection of paid care working people, improving their qualifications and taking stock of the vast swathes of migrant people working in these tasks.

Two examples may illuminate strategies to that end. The first one is from Uruguay's National Integrated Care System, an initiative that grew out of civil society into policymaking arenas and enabled the design and start of a coordinated care policies system. The Uruguayan example is enlightening in several senses: **i)** the importance of dialogue between civil society and public policy management; **ii)** the complexity of care and the need, thereby, to approach care from a coordinated and integrated institutional framework approach (this is not about creating a ministry of care, but of creating an institutional sphere that is coordinated by the various areas of government); **iii)** the need to ensure the budget to advance substantively; **iv)** the importance of constant alertness so that the system may be built and guided by transformation of social gender relations; and **v)** the dangers of rollbacks. This refers to system rollbacks implemented with the

change in national government administrations. Which is why the necessary consideration must be given to the social appropriation of this agenda and to the building of a normative framework that may prevent rollbacks, and foster active citizen monitoring.¹³

The second example is the case of Argentina, which is now in the process of designing and setting up a federal integrated care system. The Argentinean experience epitomizes the importance of social movements and, in particular, of the feminist movement in introducing key themes on the public policymaking agenda. Even though the care theme had been debated for years in scholarly, trade union, social, and even parliamentary arenas, it was only with the advance of the feminist movement and the change of government, which appointed feminist sisters to manage these policies, that change gained traction.

It is the feminists in public management (and the support of the women's and feminist movements that with their struggle opened this window of opportunity) the ones who established care as a priority policy, endorsed by the creation of the Ministry of Women, Genders and Diversity. Ongoing dialogue with civil society, embodied in the creation of a broad advisory council to this ministry, is another positive point to take

13 For more information on the health care system in Uruguay, see: <https://www.gub.uy/sistema-cuidados/>

as experience. The process for the creation of a federal integrated care system presents a few key steps: i) the creation of a specific steering board for care policies; ii) the creation of commission to draft framework legislation for the national integrated care system; iii) the preparation of a federal care map to identify care demand and supply and locate (even by means of georeferencing) any coverage deficiencies; iv) the constitution of an interministerial care committee to coordinate the various government spheres/agencies as regards care needs; and v) the development of a care parliament where civil society, social, women's, and trade union organizations may voice their demands and needs, as well as suggestions on how to meet them.¹⁴

These two examples are instructive of how social movements can drive policy agendas and guide specific strategies adapted to the diverse national contexts.

Strengthening social protection systems and labor rights

The pandemic has exposed the enormous vulnerability to which the population in casual jobs is submitted and also how costly it can be for governments to meet the people's needs in emergencies. Expanding the cash transfer programs in place and, foremost,

implementing emergency schemes to provide care for the unemployed and/or those workers with casual jobs have been part of the responses adopted to face the crisis.

In this sense, the debate is oriented towards making social protection universal by redefining the contributive logic as the roadmap to rights. Universal guaranteed basic income must be accompanied by the strengthening of employment protection institutions, collective bargaining arenas, respect for the voices of the organized working women and men. In this regard it is critical to strengthen working women's representation and voices as a necessary condition to set in motion the women's agenda in the workplace.

The pension systems are a particularly troublesome dimension of social security for women, as they struggle with structural barriers of entry to formal employment that may ensure contributive consistency and longer life expectancies. Reform and counter-reform processes in the region have succeeded in some cases in increasing coverage, albeit with insufficient benefits and without being able to resolve the stability of such systems in the long run. This is a priority theme that must also permeate the social, trade union, and feminist agenda.

Most likely there is no system design that will fit the diverse

¹⁴ For more information on the process of building a national health care system in Argentina, see: <https://www.argentina.gob.ar/generos/cuidados>

characteristics of all the countries; still, old age income mechanisms should be premised on assuring basic (not minimum) universal coverage.

Chile's example is paradigmatic in this theme. Being the country that has taken the commodification, financialization, and privatization of its pension system farther, the negative results for the people are plain to see and have in part helped explain the social unrest unfolding since late 2019. The powerful No + AFP movement and its alliance with the feminist movement is another example of how the different resistance movements can ally to build structural transformations.¹⁵

Expanding funding mechanisms and adopting a more progressive tax structure

All the aforementioned cannot move forward without addressing a crucial issue for ensuring transformation: competition for funds. Which is moreover intimately related to the debt of inequality.

The region's countries must quit the tax-revenue-loss vicious cycle (due to still moderate tax burdens and widespread tax evasion and elusion mechanisms),

the granting of tax holidays to the private sector (in the form of subsidies, including for the provision of essential basic services), and the resulting indebtedness needed to meet the deficit (indebtedness to multilateral bodies, but also and primarily to the private financial sector, often in association with actors benefiting from these public subsidies). Additionally, the heavy relative weight of indirect taxation and the rising weight of taxation levied on the exploitation of natural resources paint a scenario of injustice and dispossession.

It is imperative, in order to autonomously finance policies that may advance the goals assumed in Beijing, to move forward with a fiscal and tax reform agenda to:¹⁶

i) Transform the tax system's regressivity: Modificar la relación dominante de los ingresos tributarios al consumo y aumentar los impuestos directos principalmente referidos a renta, patrimonio y herencias, que son impuestos con muy baja contribución en casi todos los países de la región. Hay que aumentar dichos impuestos del 27,8% de la recaudación que hoy representan a un 45% del total recaudado y reducir el peso de los impuestos al consumo, incluido el IVA, que hoy representan un 50% de la recaudación al menos a un 30%.

¹⁵ For a feminist view of the Chilean pension system and the need to change it, see: <https://cooperativadesbordada.com/la-crisis-del-sistema-de-pensiones-en-chile-una-mirada-desde-la-economia-feminista/>

¹⁶ Here we follow Coronado (2020). El otro virus: el fraude fiscal. Series of reports prepared by Public Services International (PSI). Special report on the Covid-19 pandemic. PSI-FES.

ii) End tax privileges: Tax expenditure derived from tax privileges has a very high cost for the region. For a significant group of countries, the cost is really high, more than 5% of their national GDPs and more than 30% of their annual tax revenues. For the others it gravitates around 3% and 4% of national GDPs and between 14% and 24% of their annual tax revenues. In particular, corporate tax holidays must be eliminated and the whole set of tax incentives reviewed in order to drastically reduce these tax losses and recover said tax revenues to strengthen social policies.

iii) Eliminate illicit financial flows: Advance regulatory legislation in every country on transfer pricing; foster country-to-country reporting on transnational activity and automatic exchange of tax information across tax administrations; strengthen customs control; and foremost push for capital account regulation or the regulation of capital flows.

iv) End VAT and rent-seeking tax evasion: Increase electronic invoicing for goods and services; end bank and tax secrecy; make off-shore societies illegal; fight against tax havens; establish tax evasion as a criminal offense.

The tax reform agenda must ensure tax designs that are not gender biased or contribute to increase inequalities.

A citizen's and social organizations' audit of public accounts can boost transformative dynamics

and raise women's voices and public scrutiny, strengthening the likelihood of making up progress in achieving the BPA.

Coordinating collective strategies

The transformations mentioned above can only gain traction with the collective and coordinated organization of the social, feminist, environmental, and trade union movements at the national, regional, and global levels. Collective strength is of critical importance because this is about facing hegemonic powers (conservative, reactionary, authoritarian forces in the governments; national and transnational corporate power; patriarchy in its multiple forms).

Similarly, it is important to design a coordinated and consistent strategy that may succeed in establishing inter-sectoral dialogue and in connecting the national with the regional and the global. Global activism is of the utmost importance, since the processes outlined are of such dimension. Hence the importance of insisting on multi-lateral spaces that may strengthen and amplify collective voices.

As regards the women's agenda at a global level, there are three forums in which to engage in the presentation of evidence and analysis, in the organization of collective dialogues and debates, and in strategic organization. In 2021, these spaces are:

- The annual meeting of the Commission on the Status of Women (CSW), which will be held on March 15–26. A space to where government officials and civil society converge. Work should be focused on influencing the declaration and the commitments made by governments, as well as presenting the agenda in the various social forums.¹⁷
- The Generation Equality Forum, a space for civil society that grew out of the Beijing+25 process. Even though the forum's meetings have been constantly postponed due to the Covid-19 pandemic, the meetings planned are expected to take place remotely over the year. An essential space for raising one's voice and demanding the structural transformations that are still necessary for the advancement of the BPA.¹⁸
- The United Nations General Assembly annual meeting. A major venue because it represents the resistance of multilateralism. Facing its loss of importance over the last years and recharging it with political content are some of the challenges we must face as organized civil society. It is of the utmost importance to participate in these

civil society arenas, bearing the women's and equality agenda, forcing countries to make firm commitments and global cooperation agreements for structural transformation.¹⁹

It is important to nourish all these spaces for participation and collective voice in synch with the regional and national levels and with the daily experiences of people's lives. Only by doing that shall we really drive structural change to place sustainability of life at the center.

17 For further information on CSW, see: <https://www.unwomen.org/en/csw/csw65-2021>

18 For more information on this forum, see: <https://www.unwomen.org/es/get-involved/beijing-plus-25/generation-equality-forum>

19 For more information on the General Assembly, see: <https://www.un.org/en/ga/>. For information on the next session, see: <http://sdg.iisd.org/events/76th-session-of-the-un-general-assembly-unga-76/#:~:text=The%2076th%20session%20of%20the,be%20Tuesday%2C%2021%20September%202021>

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