

Gender Mainstreaming in Tax Policy : Introducing Gendered Perspectives in Tax Law

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Japan has a lower female advance rate in the field of politics and economics than other developed countries. The statistics of the Ministry of Health, Labour and Welfare indicate that one-third of women aged between 20~64 live in poverty today. In single mother households, the poverty rate is higher than 50%. Such conditions would be difficult to solve by one specific field alone. Therefore, based on the international situation of a gender gap, this paper aims to define gender analysis in tax law. Gender mainstreaming is the political strategy to introduce a gender perspective in all levels including the political decision-making and legislation, and gender budgeting is a concrete approach to realize gender mainstreaming from fiscal policy. Gender bias exists even in tax law on the premise of equity and neutrality. But as tax law has the properties of social security such as refundable tax credit, it may reduce gender bias by the introduction of gender budget. Gender support from a financial aspect including tax law has become indispensable.