Presentation to Economic Opportunity Funders

TAX JUSTICE IS GENDER JUSTICE

Melissa Boteach, March 5, 2020
Gender & The Tax Code

The tax code sets the rules that shape our economy, reflecting and perpetuating who – and what – is valued.

Unsurprisingly, these rules are not race- or gender-neutral.
1. Racial and gender biases are baked into the tax code.

The tax code reflects the values, experiences and worldview of the small group of wealthy, white men who wrote most of it.

Picture of Senate Finance committee in late 1930s.
Assumptions about family structures, participation in the paid workforce, caregiving, and wealth don't fit realities of 21st century, and never fit the reality for Black and Brown women.
2. The tax code shapes economic behavior before even a cent of revenue is collected.

When the tax code privileges high incomes and wealth, the wealthy and corporations are incentivized to act in ways that have harmful downstream effects on women workers.

- Exacerbating Gender and Racial Wealth Gaps
- Widening Pay and Power Disparities
- Encouraging Predatory Financial Practices
WOMEN ARE DISPROPORTIONATELY REPRESENTED IN THE LOW-WAGE WORKFORCE

Source: NWLC calculations based on U.S. Census Bureau, 2017 American Community Survey using IPUMS.

WOMEN HAVE LESS WEALTH THAN MEN

3. The tax code hasn’t lived up to its potential to increase racial, gender, and economic equity.

The tax system needs to raise more revenue to fund our shared priorities – health care, paid leave, child care and more – that mitigate inequality.
The code doesn’t do enough of what works!

Tax provisions like the EITC and the CTC especially benefit women of color, women overall, and households of color. We need to strengthen them.

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<tr>
<th>Women (Filers and Spouses) Benefiting From EITC</th>
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There is unfinished business for progressives.

Until tax policy reckons with structural inequality and historical discrimination, many provisions of the tax code will continue to exacerbate gender and racial income and wealth gaps.
We need the receipts.

We need better data and tools on the impact of tax provisions on women, people of color, and other historically disadvantaged folks.

That's how we hold policymakers accountable for remedying inequitable impacts of tax provisions.
We need to dismantle structural inequality.

The tax code privileges wealth, top income levels, and corporate profits.

We need to roll back advantageous tax treatment of the rich and big corporations to reset rules of the economy and raise revenue for gender and racial justice priorities.
We need a tax code for the rest of us

Including timely coalition efforts to strengthen the Earned Income and Child Tax Credits

<table>
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<th>Women (Filers and Spouses) Benefiting From the Working Families Tax Relief Act</th>
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Here's how:

To realize the tax code's potential as a tool for equity, help us:

1) Ensure tax justice is integrated into the gender justice movement, and

2) Center gender and racial justice in the tax justice movement.

These reports aim to provide the research and policy to inform and inspire collective action to similarly build the power to create a tax code that works for all of us.
It's time for the women's movement to take on the tax code.

We need a tax code that works for all of us because we – women, people of color, LGBTQ people, immigrants, and people with disabilities – are the economy.
Center gender & race in tax discussions

- American Bar Association Tax Section – Focus on Gender at Upcoming Conference
- Co-Convening Gender and Tax Conference
- Working with leading academics
- Partnering with Tax Coalitions
- Briefings for economic policymakers and other stakeholders
Center gender & race in tax discussions

Tax the Patriarchy
The U.S. tax code helps entrench gender divisions. It doesn’t have to be that way.

Annie Lowrey
Staff writer at The Atlantic

Tax rules have been largely written by rich, white men — and it shows, researchers say

Published: Nov 18, 2019 7:00 a.m. ET

Taxes are a “Women’s Issue,” Too

11/21/2019 by MAURA QUINT
Bring the power of the women’s movement to rewriting tax policy

(1) Grassroots partnerships
- Partnerships with grassroots organizations, including on narrative work and storytelling, centering the voices of the women who are directly affected by inequities in the tax code
- Develop tax curriculum for partner organizations

(2) Engage women's advocacy organizations
- Regular outreach to multi-issue women’s organizations at federal and state level to integrate tax into existing advocacy work
- Resources that connect tax to other high-priority issues in the women’s community, including child care, reproductive justice, survivor justice and more.

(2) Public education
- Core partner in tax credit campaigns and tax coalitions
- Media strategy, video explainers for lay people, and op-ed placement
TAX
THE
PATRIARCHY

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We are advocates, experts, and lawyers who fight for gender justice, taking on issues that are central to the lives of women and girls. We drive change in the courts, in public policy, and in our society, especially for women facing multiple forms of discrimination.