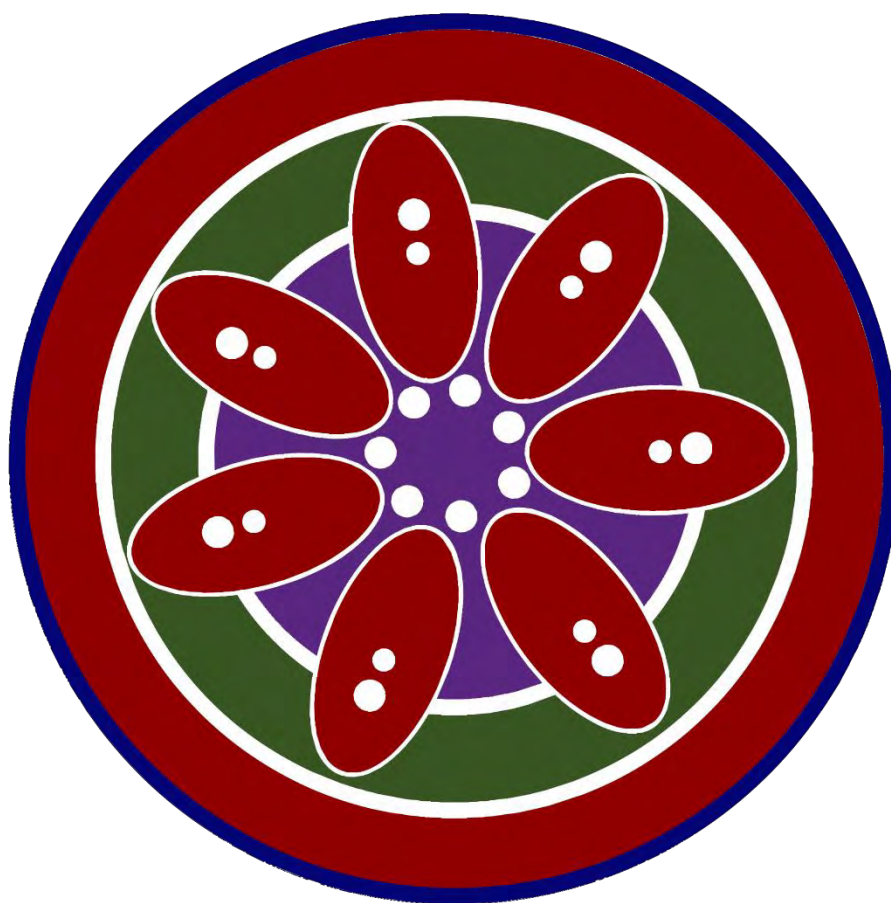


Women Count

Australia



A casebook for gender-responsive budgeting

Monica Costa & Rhonda Sharp
with contributions from Siobhan Austen

PUBLISHING DETAILS

Women Count Australia: A Casebook for Gender-Responsive Budgeting

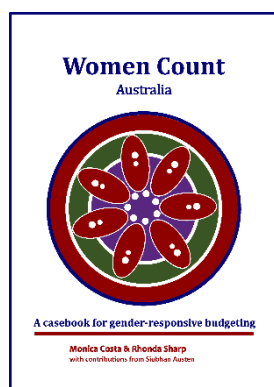
Written by Monica Costa and Rhonda Sharp with contributions from Siobhan Austen

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Women Count Australia

A Casebook for Gender-Responsive Budgeting

Our casebook has been modelled on *Women Count – A Casebook for Gender-Responsive Budgeting Groups* produced by the UK Women’s Budget Group, an independent network of academics, activists and representatives from women’s organisations and trade unions. The original casebook was written by Diane Elson, Jerome De Henau, Sue Himmelweit, Eva Neitzert, Angela O’Hagan, Ruth Pearson and Mary-Ann Stephenson.

Details of the work of the UK Women’s Budget Group are available at www.wbg.org.uk. A dedicated website for their casebook has been set up at womenscount.wbg.org.uk.

This casebook is written by Monica Costa and Rhonda Sharp with contributions from Siobhan Austen. While we acknowledge the valuable contribution of others, any limitations and mistakes are ours alone.

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This casebook was developed by Monica Costa and Rhonda Sharp without external funding sources. We thank Justice & Society, University of South Australia and Women in Social and Economic Research, Curtin University, for in kind support.

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Thank you

This voluntary project would not have been possible without the contributions of many. Our thanks to Siobhan Austen for her case studies and to Ray Broomhill for sharing his research of gender-responsive budgeting. We deeply appreciate Barbara Brougham's invaluable editing, design and support to finish this longer than expected project.

We would especially like to thank the researchers, activists, advocates and government policy-makers we consulted for this casebook. Their experiences and insights are reflected throughout the text.

This casebook has been a labour of love. It has had to compete with the disruption and changes in our personal lives. The longer than anticipated time it has taken, has however, allowed us to document a new wave of gender-responsive budgeting in Australia.

For more information on our work on gender-responsive budgeting visit
<https://www.unisa.edu.au/genderbudgets>

Monica Costa and Rhonda Sharp 2025

Women Count Australia
A Casebook for Gender-responsive Budgeting



This casebook is dedicated to Ray Broomhill.

INTRODUCTION

Gender-responsive budgeting was pioneered by Australian governments in the mid-1980s. It has gained international momentum as an approach for ensuring that policies and budgets are aligned with gender equality commitments. Gender-responsive budgeting involves an analysis of the impact of the budget on gender equality and a process of changing budgetary decision-making and priorities.

This Australian casebook is inspired by the UK Women's Budget Group resource, [Women Count: A Casebook For Gender-Responsive Budgeting Groups](#), supported by the [Open Society Foundations](#). The UK Women's Budget Group gave their permission to use Women Count to produce our Australian edition.

During the course of this project there have been many changes. We began in a context of resistance by Australian governments to gender-responsive budgeting and a marked decline in gender equality outcomes in economic and political participation, health and education. The World Economic Forum's 2021 Global Gender Gap Index placed Australia at 50, down from 24 in 2014. Interest in gender-responsive budgeting was growing amongst civil society.

This dramatically sharpened during the initial phases of the COVID-19 pandemic and the inadequate government policy responses to the disproportional impacts of the pandemic on women. Subsequent changes in government and political mood have been accompanied by a major resurgence in gender-responsive budgeting in Australia. While producing *Women Count Australia* we have been able to track these changes and consider what they mean for the progress and sustainability of gender-responsive budgeting. This process included interviewing people from civil society and government and we thank them for their valuable contributions.

The Australian case studies broadly follow the UK *Women Count* structure and, where appropriate, utilise the frameworks and content of the original case studies. We acknowledge this throughout the casebook, including referencing the UK authors of the individual case studies and sources of content. We thank the UK Women's Budget Group for their willingness to embark on this collaborative exercise with us to add to the body of gender-responsive budgeting practice.

The focus of this casebook is the Australian experience, which has a long history and a recent resurgence at the federal, state and territory levels of government. An area of difference between the UK casebook and ours is an analysis of developments in the inside government experiences of the federal, state and territory governments who publish gender or women's budget statements. The UK casebook is written from the perspective of a non-government organisation (NGO) drawing on its own experience to provide a resource primarily for other organisations and networks. Our Australian casebook is written by researchers who have engaged with gender-responsive budgeting individually. It draws on a variety of Australian examples of gender analysis and political engagement that have raised the profile and created agendas for gender-responsive budgeting at different levels of government.

This casebook:

- promotes the benefits of gender-responsive budgeting to governments, civil society and other policy-makers
- illustrates the potential of gender analysis of economic policies to show impacts on gender gaps and inequalities
- highlights examples of engaging with the budgetary processes in the pursuit of policy and funding changes
- examines the unique role of Australian gender or women's budget statements in gender-responsive budgeting
- builds the gender-responsive budgeting capacity of government, women's organisations and other civil society groups.

A note on terminology

Gender: The gender terminology of this casebook follows that of [The Australian Government Guidelines on the Recognition of Sex and Gender](#) that apply to all Australian government agencies to ensure a person's gender is accurately reflected and recorded (see also Glossary).

Gender is a social construction of what it means to be male or female and refers to the way a person feels, presents and is recognised in a community, whereas sex refers to the biological characteristics associated by scientists with sexual reproduction.

When this casebook refers to woman/women/girls or man/men/boys, it refers to *female- and male-identifying people*; that is, those who identify themselves as being on the spectrum of gender identity from female to male. That spectrum includes persons identifying as transgender and those whose gender matches their biological sex at birth (cis-gender). Others, such as gender non-binary people, do not necessarily identify as female or male. While the economic circumstances of gender diverse people, LGBTIQ+ and non-binary people are important, data limitations restrict the capacity to provide gender-responsive budgeting examples.

Where possible, consideration is given to consequences of budgets and policies for different groups of women and men, including those positioned where gender intersects other factors that can compound inequalities, including income, wealth, age, disability, First Nations, race, ethnicity, sexual orientation and rural/urban location.

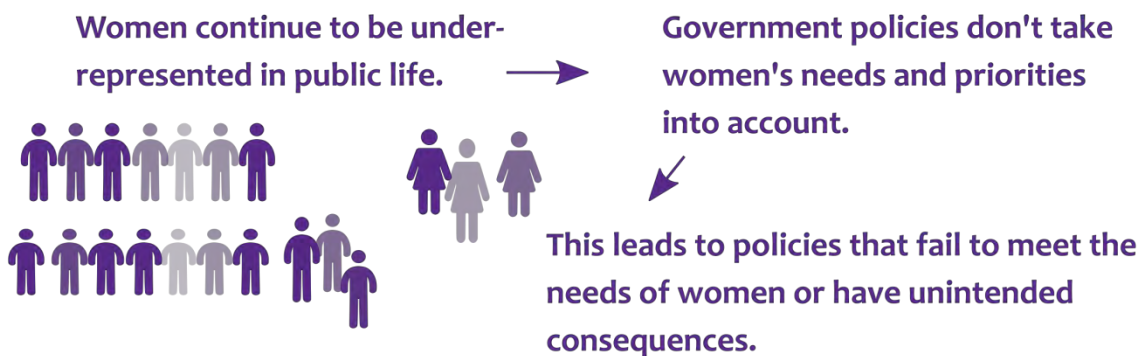
Gender-responsive budgeting (GRB): We use the term *gender-responsive budgeting (GRB)* to describe government spending and revenue raising that responds to gender differences and barriers. It requires institutions, systems and practices to be sensitive to gender, and actions to close gaps and eradicate gender-based inequalities. Other terminology used interchangeably includes *gender budgeting* and *gender equality budgeting*. These terms emphasise different aspects of the budgetary approach, but have similar meanings.

For more information on our work on gender-responsive budgeting:

<https://www.unisa.edu.au/genderbudgets>

Email: gender.budgetsAU@gmail.com

Policies Affect Men and Women Differently



GETTING STARTED

Monica Costa & Rhonda Sharp¹

What is gender-responsive budgeting?

Gender-responsive budgeting is a strategy for integrating a gender perspective into government spending and revenue raising across the budget cycle with the aim of promoting gender equality. It involves revealing the gender differentiated impacts of fiscal policy and engaging with budgetary processes to incorporate gender equality into the priorities of the budget (Figure 0.1.).

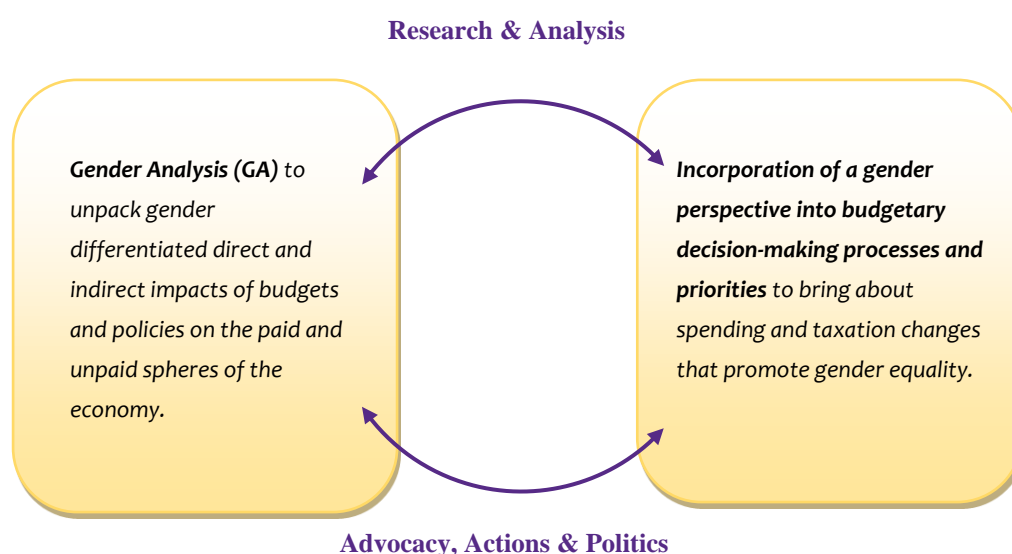


Figure 0.1 What's involved in gender-responsive budgeting?

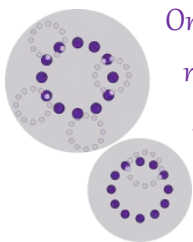
Gender-responsive budgeting in Australia

Central to Australian government initiatives at the federal, state and territory levels has been the publication of an annual **Women's Budget Statement**. The federal government produced some form of a women's budget statement over the period 1984-2013 and state and territory governments did so intermittently.

After the federal government ceased to produce a women's budget statement, civil society played a key role in pressuring government to re-introduce gender-responsive budgeting. For example, the National Foundation of Australian Women (NFAW) provided a detailed critique of the federal budget each year, and in 2019 civil society advocacy in Victoria contributed to the establishment of the Victorian parliamentary inquiry into gender-responsive budgeting.

Women's or gender budget statements published with the budget papers have now been re-introduced by the federal government (2021) and the state and territory governments of Queensland (2017), Victoria (2017), Australian Capital Territory (2019), New South Wales and Tasmania (2022) and South Australia (only 2023). Northern Territory and Western Australia (2023) publish short snapshots to highlight budget areas relevant to improving outcomes for women. Case Study 9 and 10 reviews these developments.

Why gender-responsive budgeting is needed?



One of the key problems we face as women is the deep-rooted sense among policy makers and thought leaders that women are somehow ‘other’, a special interest group, ... to be dealt with through siloed policy initiatives. You can’t treat 51% of the population as a special case or a marginal group.

Helen Dalley-Fisher, Equal Rights Alliance, 2021

Structural inequalities mean that policies and budgets are not gender neutral

Despite some progress on aspects of gender equality, Australian women still experience inequalities throughout their lives. Gender norms and societal expectations shape what women and men can and should do, and combine with other factors to structure their roles and opportunities. Gender inequalities occur where social status, power, opportunities and resources are unequal between women and men, and their economic contributions and voices are not equally valued. Structural gender inequalities mean that policies and budgets are likely to have different effects on women and men, and are therefore not neutral in their impacts.

Policies and budgets are not gender neutral due to²:

- ***Unpaid care responsibility differences***

Gender roles and norms mean that women are more likely than men to have responsibility for unpaid work and have less time for paid work and other activities.

This means that:

- Spending on public services – such as childcare and eldercare – that reduce women’s unpaid work, can have a positive effect on women’s employment.
- Cuts to public services are likely to increase women’s unpaid work to fill the care gap, reducing their paid employment
- Income, wealth and poverty differences occur.

- ***Women have lower incomes over a lifetime, accumulate lower levels of wealth and retirement income, and are more likely to be living in poverty.***

This means that:

- Income tax cuts are less likely to benefit women than men.
- Business tax cuts are less likely to benefit women because women are less likely to be company owners or large shareholders.
- Income tax concessions are more likely to benefit men because men have higher lifetime incomes.
- Cuts to public services and increases in user pay service are more likely to negatively affect women, and women are more likely to gain from spending in public services and welfare benefits.

- *Inequalities within the household*

Partners within households often don't share income equally and women may not benefit as much as men when household income rises.

This means that:

- Policies that reduce women's access to independent income can increase women's vulnerability to financial abuse and violence.
- Policies that promote equality between working-age partners in their paid and unpaid roles could have a positive impact on older women's retirement income.

- *Under-representation in decision-making*

Women continue to be under-represented in public life.

This means that:

- Government policies (including economic policies) may not take women's needs and priorities into account, thereby increasing gender inequalities.

- *Greater vulnerability to gendered violence*

Violence against women and girls continues to be widespread and under-reported, while costing lives. Gender inequalities, and other intersecting forms of inequality, provide the social context in which violence against women and girls emerges.

This means that:

- Policies that promote women's economic security are likely to have an effects on their vulnerability to violence.

Why is gender-responsive budgeting is important?

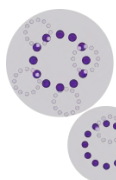
Gender-responsive budgeting is 'good budgeting' because of its capacity to improve budget and policy processes and decisions more generally.

Gender-responsive budgeting:

- **Exposes inequalities** that might inadvertently have become embedded in policies and budgets. An understanding of gender impacts can help address these inequalities and reduce unintended consequences.
- **Highlights the role of unpaid work**, disproportionately done by women, as part of a wider perspective of the economy that considers all paid and unpaid processes of provisioning that contribute to human wellbeing.
- **Closes gender gaps** by promoting measures such as addressing the unequal distribution of unpaid work, reducing gender pay gaps, reducing inequality in representation and leadership, and addressing gender-based violence.

- **Promotes efficiency** by recognising that men and women are likely to behave differently in response to policy because they are systematically differently placed in the economy and society. Gender analysis can improve the efficiency of policy-making by:
 - highlighting potential unintended consequences
 - addressing gender biases in meeting the different needs of men and women through the services, infrastructure and the tax-transfer system that are currently costly to economic growth and wellbeing
 - making the most of resources including labour, there by increasing economic growth.
- **Promotes effectiveness with better and more evidence-based decision-making**, ensuring that spending and revenue-raising is meet intended objectives. The absence of an informed and evidence-based gender analysis risks delivering inadequate revenue raising, poor services and a lack of value for money.
- **Demand for evidence-based policies requires an investment in and use of gender-disaggregated data**, including the collection of time use survey data to inform policy so that it reflects the gendered patterns of unpaid work and its relationship to paid work.
- **Improves participation critical to budget transparency and accountability** by fostering women and men's participation in budget processes, and ensuring that women's voices are heard and their needs and rights considered when budgets are being developed.

Gender-responsive budgeting is a tool for analysis and change



Gender-responsive budgeting is not just a method of policy assessment, but of policy improvement.

A tool for analysis

Central to gender-responsive budgeting is gender analysis to evaluate the potential and actual impact of policies and budgets. Gender analysis provides information about whether or not a policy proposal has gender impacts, and the features of those impacts.

Decision-makers can use these gender assessments of impacts to develop policies to promote gender equality. The case studies that follow in this casebook provide examples of gender analyses of policies and budgets of Australian governments that illustrate various principles of gender analysis of the budget (see Box 0.1).

Box 0.1 Some principles of gender analysis of the budget

<p>Look at impacts on individuals, as well as households.</p> <ul style="list-style-type: none">• Gender norms, attitudes and inequalities may mean that a policy may be unfair and/or affect patterns of behaviour.• Interests within households may differ, so policies that benefit a household's decision maker may not benefit all household members.• Policy may affect decision making power, financial independence and safety within households.
<p>Take account of effects on the unpaid care economy.</p> <ul style="list-style-type: none">• For example, recognise that the fiscal benefits of encouraging women into employment are not 'free' but may have an impact on unpaid care.
<p>Examine differences within particular groups of women and men (such as income, disability, sexuality and so on), wherever relevant.</p> <ul style="list-style-type: none">• Focus on access to services, participation in decision-making and discrimination experienced by the most disadvantaged.• Consider the views of relevant groups and their advocates.
<p>Take a life cycle perspective, wherever possible.</p> <ul style="list-style-type: none">• The long-term effects of policies may outweigh current impacts. For example, policies that make it easier for women to continue doing unpaid care may have negative impacts on women's lifetime earnings, retirement income and wealth accumulation.
<p>Quantify gender differences in effects, where possible, and expand understandings with qualitative arguments.</p> <ul style="list-style-type: none">• But don't assume no gender effect if it isn't possible to quantify; most policies have some gender effect.• Even where impacts can't be measured, qualitative arguments about such effects need to be taken into account.
<p>Apply a gender analysis at different policy and budget levels (including program, policy, departmental, sectorial or industry, whole of government, cumulative, macroeconomic).</p> <ul style="list-style-type: none">• Analysis at different levels can reveal different insights about gender impacts of budgets and their interrelated nature.
<p>All spending and revenue-raising policies need to be assessed for their gender impacts.</p> <ul style="list-style-type: none">• Recognise that gender specific expenditure and taxation is a small proportion of budgets. Studies show gender specific expenditure is usually less than 1% to the total spend of the budget.

A tool for budgetary and policy change

Gender-responsive budgeting involves using gender analysis and assessments of impacts to ensure that policy and resourcing promotes gender equality.

A deep understanding of policy and budget decision-making processes and the budget cycle, or the system of public financial management (PFM), is required in order to influence policies and budgets. This includes recognising the different budget stages, actors and entry points for intervention.

The budget cycle plays a critical role in structuring budget processes and decision-making.

However, there are differences in the timing of the different budget stages, budget rules and institutional features across the different levels of government in Australia.

Figure 0.2 shows the different phases of the federal budget cycle and key institutions and actors.

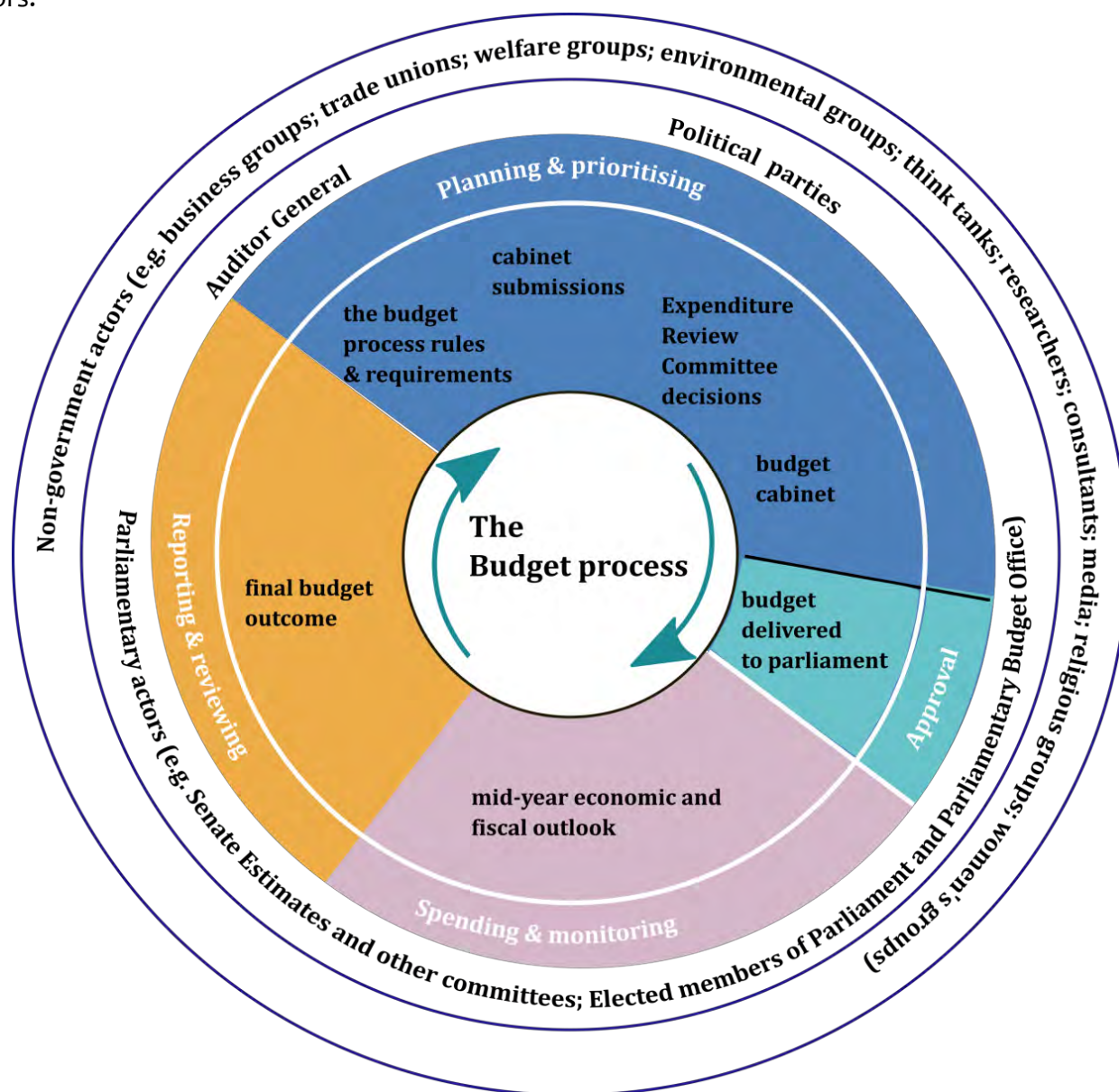


Figure 0.2 The Australian federal budget process

Adapted by authors from Australian Government Department of Finance (2021)³

- The budget is normally delivered to Parliament in May, but the work begins with the Department of Finance circulating the instructions about the budget priorities and process. The Department of Finance coordinates the preparation of the budget and forward estimates.
- The primary responsibility for planning and prioritising the budget rests on the Expenditure Review Committee, a Cabinet committee of senior ministers chaired by the Prime Minister. The Treasurer works closely with other ministers to develop budgets for each government department. The federal Cabinet approves the budget ahead of its introduction to Parliament.
- A key element in the spending and monitoring stage, required under the Charter of Budget Honesty, is Treasury's update of the economic and fiscal position of the budget part way through the financial year – the Mid-Year Economic and Fiscal Outlook (MYEFO). Included in MYEFO is a comparison of estimated expenditure to actual expenditure and an appendix summarising all policy decisions taken since the budget was tabled.
- The Final Budget Outcome is a key feature of the reporting, reviewing and auditing stage of the budget. It is released no later than three months after the end of the financial year. The financial statements in the Final Budget Outcome are similar to those in the budget but provide actual outcomes rather than estimates.

The two outer circles in Figure 0.2 illustrate other participants in the budget process. The eight Estimates Committees of the Senate, for example, provide scrutiny of the budget by examining what the government collects and spends over the year. Opposition parties commission costings and research, including from the Parliamentary Budget Office to debate and monitor the budget's impact. Many external actors interact across the budget cycle. Powerful influences are business peak groups, lobbyists, think tanks and media. Other external actors include women's organisations, environmental bodies, unions and welfare groups.

Charting the budget cycle will help gender advocates, activists and researchers identify opportunities to influence policies and budgets. Figure 0.3 provides a broad view of the Australian federal budget stages highlighting timing, activities and the actors involved.

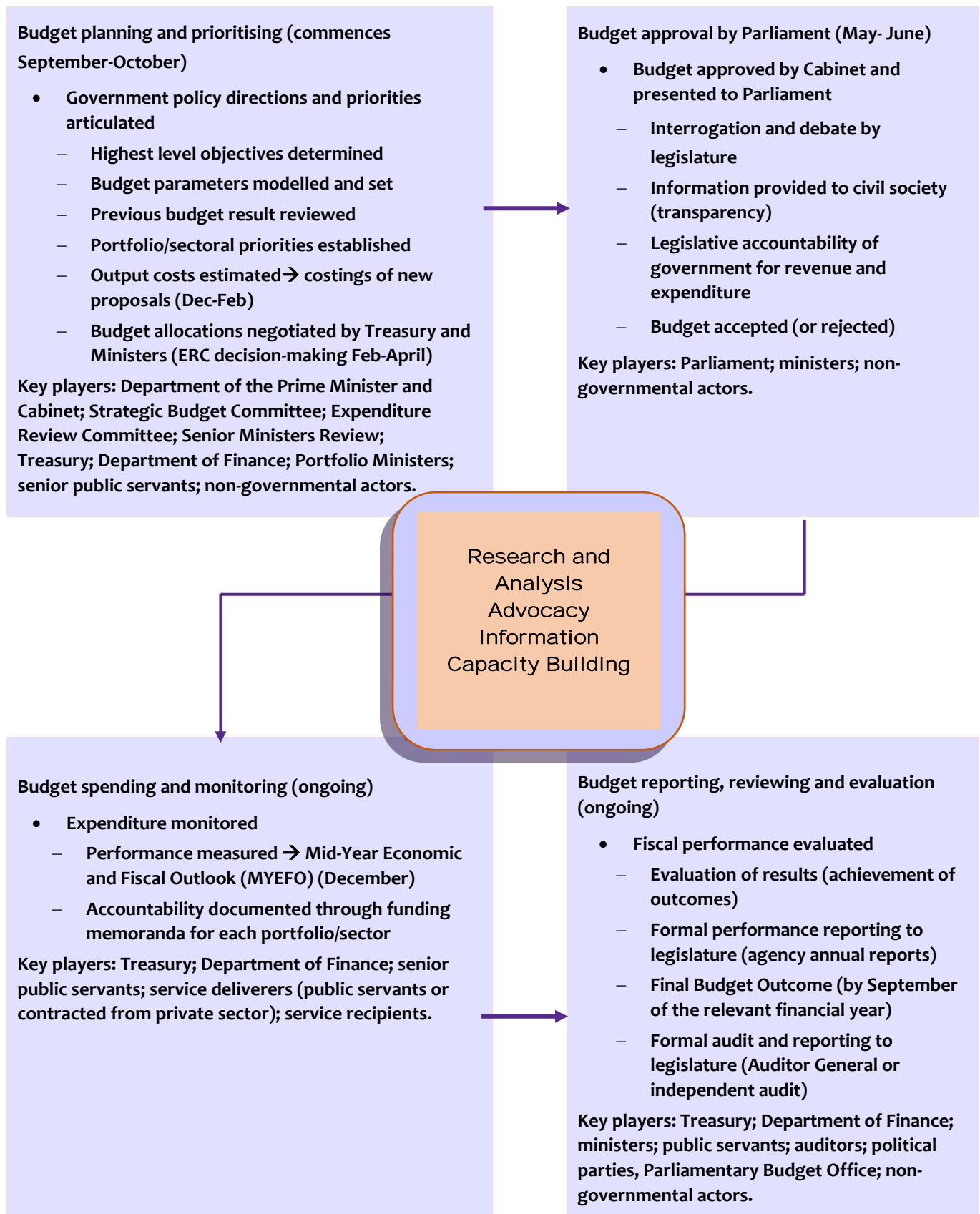


Figure 0.3 Actors throughout the budget cycle in Australia

As noted in Figure 0.3, Australia's federal system requires an understanding of the specific institutions and rules of the different jurisdictions.

Further, in practice, gender-responsive budgeting initiatives in Australia and internationally have tended to focus on planning and approval stages of the budget cycle. A limited approach to the budget cycle reduces the opportunities for changing policies and budgets to deliver gender equality. To address this the federal government extended gender analysis to MYEFO in 2023. It needs to be emphasized that budget decision-making is as much a political process, as a technical one. For gender-responsive budgeting to realise its full transformational potential it needs to engage with the political nature of the budget.

The sections of this casebook

A picture of gender analysis and actions for changing policy and budgets in the Australian context will be developed in the following sections:

Part 1 provides examples of the application of gender analysis to the areas of taxation, social security, public services, cumulative impact analyses and public investment in social infrastructure. It draws on selected Australian studies to illustrate the critical role of gender analysis in providing evidence and guiding better decisions for gender equality.

Part 2 outlines strategies that civil society groups and individuals can use to communicate gender analysis and influence policy and budget decision-making.

Part 3 adds a uniquely Australian dimension to the original UK *Women Count Casebook* with an examination of the resurgence of the publication of a gender and women's budget statement by the different levels of government in Australia since 2016. It outlines the context in which these statements have emerged and the key characteristics of these initiatives. The contribution of gender and women's budget statements to progressing an agenda for gender-responsive budgeting in Australia is assessed, including their sustainability.

Notes, Introduction

¹ To cite this work: Costa, M., & Sharp, R. (2025). *Women Count Australia: A Casebook for Gender-Responsive Budgeting*. Adelaide, Australia.

We would like to thank Mary-Ann Stephenson, author of *Getting started*. In UK Women's Budget Group. (2018). [Women Count: A Casebook For Gender-Responsive Budgeting Groups](#). United Kingdom.

² Stephenson (2018). *Op. cit.*

³ Australian Government Department of Finance. (2021). [The budget process – Overview](#). Canberra, Commonwealth Government.

Case Study: Taxation

Men earn more than women and benefit more when tax is cut.

For example, income tax cuts planned for 2024, costing government \$36.9bn a year by 2032, would have resulted in 38% of adults gaining nothing, 57% of these adults being women.

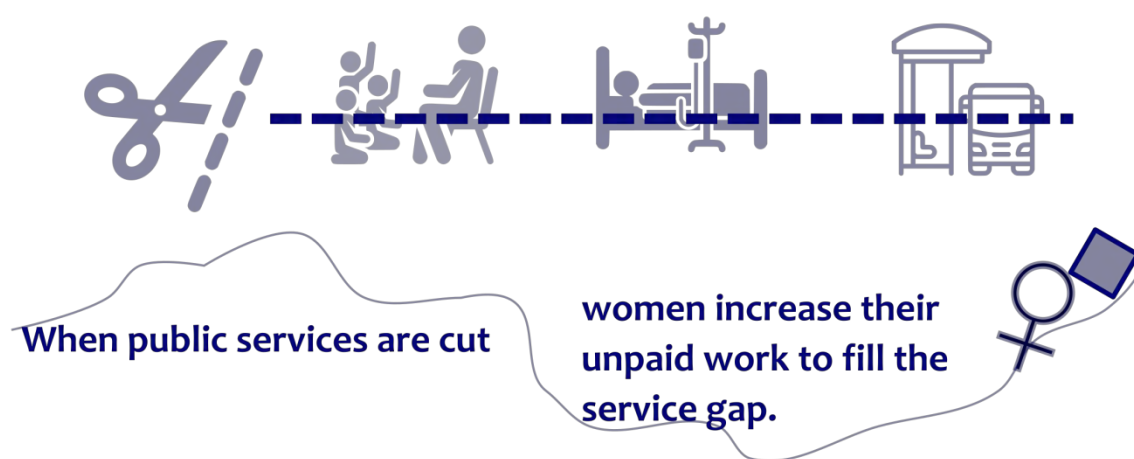
However

Marginal tax rates were redesigned that gave a bigger tax cut to 90% of women taxpayers.



Nevertheless

When taxes are cut, regardless of who is taxed more or less, there is not as much revenue to invest in public services. And it is women who generally benefit the most from public services.



CASE STUDY 1: TAXATION

Siobhan Austen, Rhonda Sharp & Monica Costa¹

Taxation

An analysis of taxation is an essential component of gender-responsive budgeting.

Australian governments have paid relatively little attention to taxation measures in promoting gender equality. Across all levels of government \$755.8 billion in taxation revenue was collected in 2022-23, accounting for 29.5% of GDP. This ranks Australia as a low tax country compared to other OECD countries.²

This case study shows that there are many opportunities for Australian governments to apply a gender lens to their taxation policies and the interactions between the taxation and benefit systems and introduce reforms that would contribute to gender equality. Key points are:

- *Although Australia's tax laws do not explicitly discriminate on the basis of gender, men and women pay different amounts of tax because they differ systematically in their economic circumstances and behavioral responses.*
- *Different types of taxes and their design affect the distribution of income and wealth between women and men.*
- *Taxes may have behavioural impacts because they create incentives to act in particular ways. These incentives may result in widening or closing gender gaps in behaviour, for example, in participating in paid work, in saving for retirement, or in spending money on alcohol.*
- *Revenue raised by taxation affects the ability and willingness of government to provide public services and social benefits, and women in general, and poorer women in particular, are more reliant than men on public services and benefits.*

Box 1.1 An example of gender-responsive taxation

In response to a strong campaign led by the Women's Electoral Lobby, in 1972 the newly elected Whitlam Labor government removed luxury sales tax on the contraceptive pill and added it to the Pharmaceutical Benefits scheme. This decision reduced the pill's cost and increased its availability to more groups of women.³



Source of photograph:
BroadAgenda⁴

Personal income taxation in Australia

Personal income taxation is the largest single source of taxation revenue in Australia and under the Constitution federal and state governments can impose income taxes. However, since the 1940s an agreement has been in place where personal income taxes are collected by the federal government, but a share of the revenue is transferred to state and territory governments.

Four inter-related aspects of personal income tax are relevant to gender equality:

- *Are the taxes focussed on individual or joint household incomes?*
- *How do personal income taxes interact with the benefit system?*
- *Are the personal income taxes progressive in nature?*
- *What types of tax concessions are available, if any?*

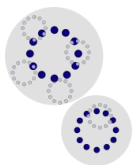
Individual vs joint taxation

Under the Australian personal income taxation system, the tax each person pays is independent of their partner's income; that is, the tax is individually-targeted. Thus, each person's first dollar of earnings is taxed at the lowest tax rate (currently 0%).

In a joint taxation system, the tax each person pays depends on a couple's joint income. The first dollar of earnings of a person in a couple could be taxed at up to 45% (the highest rate in 2024) if their partner's earnings were taxed at this rate.

Joint taxation is bad for gender equality because it penalises the lower earner (often termed secondary earner) in couple households, the majority of whom are women, with relatively high tax rates, and it ignores unpaid work.

Joint taxation tends to penalise women. It ignores the benefits of unpaid work by taxing couples who have one person available to do unpaid work full-time the same as one in which both partners are occupied in paid work. This provides a disincentive to many women to take employment, reinforcing the gender employment gap.



Individually-targeted income taxes are better for gender equality.

The interaction between tax and the benefit system

Discussion of joint taxation is relevant in Australia because many households effectively experience joint taxation as a result of the interaction between the taxation system and the system of means-tested social security benefits.

Although personal taxes are based on individual incomes in Australia, many government benefits, including Family Tax Benefits, Child Care Subsidies, the Age Pension and JobSeeker, are means-tested against household income as a whole, and, in some cases, assets.

The means-test for Government benefits, such as the Age Pension and Jobseeker, being based on household income and assets, means that secondary earners in couple households pay very high effective marginal tax rates. High effective marginal taxes present a large barrier to women's participation in paid work and limit their access to an income of their own. Women with income earning partners are not eligible for many government benefits, even if they lack income or assets of their own (Box 1.2).

Box 1.2 High effective marginal tax rates on secondary earners penalise women and discourage their participation in paid work

Effective marginal tax rates (EMTRs) measure how a person's total financial position is affected by both taxes and the withdrawal of government benefits when their labour market earnings increase. In other words, EMTRs measure how much money a person loses to taxes, as well as reduced benefits, lower tax offsets, and higher childcare costs, when their income increases.

Example: Sara takes on extra hours of work, which boosts her earnings from \$45,000 to \$55,000p.a. She will pay 32.5 cents of each extra dollar in tax. At the same time, she will lose 1.5 cents in the tax offset for low-income earners and, due to the means-test, 27 cents in Family Tax Benefits, as well as pay 22 cents towards child care costs in order to earn that dollar. Sara's EMTR can be considered to be '83 cents in the dollar'. Her partner's marginal tax rate will be, at most, only 45 cents in the dollar.

Stewart (2020) estimated that a secondary earner on the average wage in 2020 lost up to 85 cents in each dollar from the extra earnings from an additional day's paid work.⁵

While there are those who argue that the level of a woman's own income does not matter if the household's level of income and wealth is high, *it cannot be assumed that the benefits of a high income are shared equally within households.* Women who are financially dependent on their partners are particularly vulnerable to poverty if their relationship breaks down, and especially if they have children. Studies (see Case Study 5) demonstrate the economic and gender equity benefits of greater labour force participation among women and the importance of women having an independent source of income.

Progressive tax rates

A progressive tax structure is important for gender equality. In 1985-86, the top marginal rate was 60 cents in the dollar; by 1990–91, it had fallen to 47 cents and by 2006-7, it was 45 cents. Thus, over time, the gap between the top and the bottom tax rate has fallen; the tax structure has become ‘flatter’. An important issue in Australia has been proposed changes that would further flatten the structure of personal tax rates. Such changes would be negative for gender equality.

When tax rates are progressive, those on higher incomes pay tax at a higher rate than those on low incomes. This reflects a principle of fairness: those with the greatest ability to pay should pay the largest proportion of their income in tax.

Progressive tax rates are critical for gender equality because they help to reduce the income gap between men and women. Men tend to have higher before-tax incomes than women. Progressive income taxes reduce the gender gap in after-tax incomes by collecting a larger share of men’s income in tax than women’s.

Personal Income Tax Plan (PITP) 2018-24

Over recent decades, and through the Personal Income Tax Plan (PITP) 2018-24, changes to the Australian tax system have undermined the progressivity of our income tax rates by flattening the marginal tax rates, with detrimental effects on gender equality (Box 1.3).

**Box 1.3 Changes to marginal tax rates under the
Personal Income Tax Plan (PITP), 2018-2024**

The PITP announced in the 2018-19 federal Budget when fully implemented will further reduce the progressivity of the taxation scale (see table below). Changes introduced in Stages 1 and 2 have primarily reduced tax rates on mid-range incomes by raising the threshold at which a higher tax rate applies, leaving the tax rate on income under \$37,000 unchanged. In Stage 1, the threshold above which the 37c tax rate applies increased from \$87 to \$90,000. Stage 3 of the PITP is worse for gender equity because it delivers large tax cuts to higher income earners.

	Marginal tax rates personal income tax plan		
Rate	2018-19 (stage 1)	2020-21 (stage 2)	2024-25 (stage 3)
Nil	Up to \$18,200	Up to \$18,200	Up to \$18,200
19c	\$18,201-\$37,000	\$18,201-\$41,000	\$18,201-\$41,000
32.5c	\$37,001-\$90,000	\$41,001-\$120,000	\$41,001-\$200,000
37c	\$90,001-\$180,000	\$120,001- \$200,000	na
45c	Above \$180,000	Above \$200,000	Above \$200,00

Source: ACOSS (2019)⁶

Reducing personal income tax rates has additional negative impacts on gender equality because it reduces the capacity of the government to provide public benefits, as well as education, health and other services that women, much more than men, rely on.

Having introduced the Stage 1 and Stage 2 tax cuts, the Stage 3 cuts were planned for July 2024. The gender and broader distributional impacts of Stage 3 of the PITP were investigated by the Parliamentary Budget Office (PBO) in a 2022 report prepared for the Australian Greens.⁷

Comparing the Stage 3 tax rates to those applying in 2018-19, *the PBO report found that 66% of the benefits of the changes will flow to men; 33% to women.*

The gender impacts of the Stage 3 tax cuts result from the different distributions of men and women across the different income tax groups. Those on incomes above \$180,000 receive 48.3% of the benefits of the changes in the tax rates. Women account for only 27.3% of taxpayers earning income in this range. Only 1.7% of the benefits of the Stage 3 tax cuts go to those on incomes under \$60,000, and women are over-represented in this income range.⁸

Stage 3 of the PITP has become a topic of debate in the federal government and among advocates of gender equality and increased social services. A variety of alternative measures that are more positive for gender equality can be identified (Box 1.4).

Box 1.4 Interactive tools for demonstrating equitable and affordable alternative expenditures and taxation options for the legislated 2024 Stage 3 Tax Cuts

Aged care

Give aged care workers a 25% pay rise

More than 300,000 aged care workers across the country would receive a significant pay rise, in a sector struggling to recruit and retain staff. Source: Grattan Institute

\$30bn

add

Community

Improve community responses to natural disasters

With more support, community sector organisations could better assess their natural disaster risk and plan responses. It would also provide a contingency fund for use as needed. Source: Acoss

\$5.4bn

add

Community

Restore funding to defunded peak bodies



Peak representative groups would get the money they need to advocate for their communities – particularly on Indigenous, LGBTQ+ and disability issues. Source: Acoss

\$27.5m

add

Total spent:
\$0

Total remaining:
\$243.5bn

Share results:
 

The Guardian (2022) tool developed by Evershed and Remeikis shows how \$243.5 billion of revenue lost due to the Stage 3 personal income tax cuts could instead be allocated to a range of alternative expenditure categories that would have positive impacts on gender equality. Over 10 years a 25% wage rise to aged care workers would cost an estimated \$30 billion, building social housing, \$10 billion, solar power for public and Indigenous housing, \$230 million.⁹

Box 1.4 (continued)

Interactive tools for demonstrating equitable and affordable alternative expenditures and taxation options for the legislated 2024 Stage 3 Tax Cuts

Build your own budget - consultation release

Download the interactive tool: Build your own budget (excel only - will not work on other applications such as google sheets)

The Parliamentary Budget Office (PBO) is inviting your feedback on an experimental interactive tool named **Build your own budget**.

Have you ever wondered how much it would cost the Australian Government to lower personal income taxes? What about an increase to the rate of the JobSeeker payment? Or what would happen if the unemployment rate were to fall below historic lows?

Build your own budget is a new tool to explore these questions and more.

The PBO's 'Build your own budget' tool shows that substantial changes are possible by altering the tax rates and thresholds that provide the same spend as the Stage 3 personal income tax cuts but with fairer outcomes.¹⁰ It also highlights macroeconomic policy impacts by allowing changes to the budget forecasts (inflation and wages growth) to show how budget decisions and alternative tax and welfare payment options interact with economic growth, the budget bottom line and debt levels.

Personal income taxes
Calculate the revenue and tax rates for each year:

Income thresholds, per year (no bracket)	2022-23	2023-24	2024-25	2025-26	2026-27	2027
For low income earners	\$18,200	\$18,200	\$18,200	\$18,200	\$18,200	\$18,200
For middle income earners	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
For high income earners	\$135,000	\$135,000	\$135,000	\$135,000	\$135,000	\$135,000

After a long public debate Labor legislated amendments to stage 3 PITP in the lead up to its 2024-25 budget. Key changes include lowering the marginal tax rate from 19% to 16% for low income earners (\$18,201- \$45,000), retaining the 37% tax rate for higher income groups (\$135,000 - \$190,000) and raising the income threshold for the 2% Medicare Levy.

These restructured tax cuts are more gender equitable than the original stage 3 PITP of the Coalition government as they go some way to restoring progressivity to the income tax system. They deliver a bigger tax cut to low and middle income taxpayers, where women taxpayers are over-represented as a consequence of the gender pay gap and women's lower labour force participation, and a smaller tax cut will go to the high income taxpayers. Treasury analysis indicates that Labor's amendments are broadly revenue neutral, will not put pressure on inflation, and will support labour supply. However, when other income tax changes are taken into account, such as the removal of the Low and Middle Income Tax Offset (LMITO) in 2022, the benefits for some lower income groups are muted. The restructured stage 3 tax cut for taxpayers earning less than \$73,000 (an estimated two thirds of which are women) is a little less than the tax offset removed in 2022.¹¹

Tax concessions (also termed tax expenditures)

Tax concessions are ways of exempting people or companies from paying all or part of their income tax in certain circumstances. They can be used by governments to incentivise desirable behaviour or simply to reduce levels of taxation for particular groups of people. Many large tax concessions *have adverse distributional impacts for gender equality and reduce the tax revenue base available for funding public services that women disproportionately rely upon.*

Income tax concessions, for example, tend to be regressive because those with the lowest incomes are ineligible as they do not earn enough to pay income tax. Higher earners compared to lower earners gain more benefit from income tax concessions. This is a gender issue because men on average already have higher disposable incomes than women so the availability of income tax concessions increases gender income inequality.

The Australian Treasury estimates the revenue forgone of the 10 largest tax concessions to be \$180 billion in 2023-24. Superannuation tax concessions and capital gains discounts along with exemptions on home ownership account for \$115 billion (64%) of the total value of the 10 largest tax concessions.¹²

Tax expenditures are a budget allocation like direct expenditures. This simply means that if 10 largest tax expenditures were put on the spending side of the 2023-24 federal budget, outlays on programs would increase by 35 percent to \$864 billion. (In practice, the removal of a tax concession may not generate increased revenue of the amount of Treasury's estimated revenue foregone as behavioural changes etc, can influence the result).

Australian Treasury in 2023 began to provide a distributional analysis of these tax concessions that includes gender, age, income and industry.¹³

Tax concessions on superannuation

There are two key tax concessions associated with superannuation. Both are likely to benefit men more than women because the benefit of these concessions increases with income and asset balances.

- **Lower taxes on voluntary superannuation contributions.** One concession allows people to redirect up to \$27,500 of their earnings to superannuation each year and be taxed at only 15% on these contributions. Other income is taxed at the relevant marginal tax rate, which can be up to 45%. This concession allows those in the top income tax bracket to 'save' up to 30 cents in the dollar on any earnings they contribute to superannuation.

*Modelling by the Australian Treasury shows that men received 58 % of the tax benefit on voluntary personal and employer superannuation contributions combined in 2020-21.*¹⁴

For those in the lowest tax bracket, where the marginal tax rate is zero, any tax paid on superannuation is refunded by the government. In merely getting back any tax paid on their super, individuals in this tax bracket do not gain as a result of the tax concession on superannuation contributions. Women are over-represented in the low tax brackets, and get fewer benefits from the concessions for voluntary contributions to superannuation.

- **Reduction of tax on investments within superannuation.** Another tax concession reduces the tax on any returns that accrue on investments within superannuation funds (through, for example, dividends and interest) to 15%. Returns on investments outside of superannuation can be taxed at the person's marginal tax rate – up to 45%. As a result, the benefits of the concessional treatment of superannuation flow predominantly to those in high income tax brackets and accrue more to those with higher superannuation wealth or balances.

Distributional analysis by federal Treasury shows men received 61% of the benefit from the concessional treatment of fund earnings in 2020-21.¹⁵

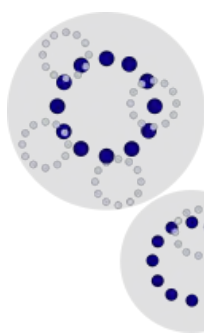
In response to pressure about the inequities and cost to revenue of superannuation tax concessions Labor's 2024-25 federal budget doubled the rate of tax applied to future superannuation investment earnings to 30% for those with balances above \$3 million. Commencing in July 2025 the Prime Minister gave reassurance at a press conference that this tax will only apply to about 80,000 people with superannuation (0.5%) while raising about \$2 billion in extra revenue.¹⁶ However, increasing the tax on superannuation earnings of a relatively small number of mostly male beneficiaries of the tax concessions may do little to reduce the gender gaps in superannuation and wealth holdings more generally if those with large super balances are able to reorganise their asset portfolios to take advantage of other tax advantaged options in the tax system widely.

Superannuation tax concessions are problematic because men already have higher assets and opportunities to save than women, and the concessions increase those gender inequalities.

The impact of concessions overall

Taxation concessions have different distributional effects and are critical in assessing the gender impacts of taxation. Some have a positive impact on gender equality such as the reduced Medicare levy for low income households with an estimated 58% of beneficiaries being low income women.¹⁷ However, a relatively few very large tax concessions create a negative impact on gender equality.

An analysis of the gender distribution of the benefits from four large tax concessions (superannuation, negative gearing, capital gains discount, excess franking credits), as compared to the distribution of total income tax paid, shows that men receive a disproportionate tax benefit compared to the proportion of the tax they pay.



... men do pay more income tax than women. This is because men earn more income and have on average a higher income than women. But even accounting for this, men get an oversized benefit from these tax concessions. That is, they pay 65% of the tax but get 70% of the concessions. For women, it is the opposite: they pay 35% of the tax but only receive 30% of the concessions.

Matt Grudnoff and Eliza Littleton (2021)¹⁸

A further problem with tax concessions is that the budget treats them as revenue forgone and not government spending. As a result, the concessions are less visible. The scrutiny that is applied to other government spending that is critical for women, such as on the age pension, social housing and carer support, tends not to be applied to tax concessions.

Other taxes

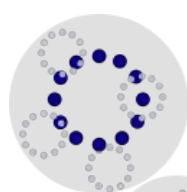
Beyond personal income tax, a number of other taxes affect men and women in different ways and influence whether government revenues are sufficient to fund public services and benefit payments.

Goods and services taxation

Since 2000 Australia has had a broad-based *goods and services tax* (GST) of 10% on most items sold or consumed in Australia, and on most services. The GST is now a key source of government revenue. The federal government levies the tax, and distributes the entirety of the revenue to the states and territories.

Such a tax is regressive because poorer households need to spend more of their income on goods and services than richer households.

The GST requires all consumers to pay the same rate of tax regardless of income. Because women are more likely than men to live in poorer households and live with children, where spending on goods and services as a proportion of income tends to be relatively high, the GST has gender impacts.



Australian Treasury modelling of the distributional impacts of the GST exemptions found that 62 per cent of the total benefit was received by the top five income deciles as they spend more in dollar terms on food than households with lower incomes. However, the benefit received by the top five deciles averaged 1.0 per cent of their income, whereas it averaged 1.9 per cent of income for the bottom five.

Australian Treasury (2023) ¹⁹

Exemptions for some basic categories of food help to reduce the adverse distributional impacts of the GST. In Australia, basic foods, some education courses and some medical, health and care products and services are GST-free.

Despite exemptions, gender impacts will persist if goods and services predominantly used by women are taxed and those used by men are exempted (or vice versa).

Increasing the GST to raise more revenue to distribute to the states and territories is more likely to have negative impacts on gender equality than raising income taxes with a progressive rate structure or increasing wealth taxes (see over page).

Box 1.5 The tampon tax

A long-running debate about the GST has centred on the *tampon tax* – the levying of the GST on menstrual hygiene products. On face value, this tax was gender neutral; it was imposed regardless of the gender of the purchaser. However, in reality, the tax was a tax on women.²⁰ since this product is exclusively purchased by women. Women argued that it was unfair to categorise menstrual products as non-essential items. Finally, in 2018, following years of campaigning by women's groups, the GST on tampons and sanitary pads was removed at a cost of \$30 million.

Ironically in 2024, the federal government announced plans of savings on the expenditure side of the budget by categorising menstrual products as 'lifestyle-related' and excluding them from the National Disability Insurance Scheme (NDIS) funding.

Other taxes on goods

Aside from the GST, specific excise taxes are levied on many goods, such as fuel, alcohol or tobacco. In most countries men consume more of these goods than women, so pay more of their income in these taxes. However, often these taxes are levied because the products have harmful effects, and the taxes are designed in part to discourage overuse. Care should be taken when assessing the gender impacts of such taxes. Where men control household resources, they may still be able to pass on the additional costs of these taxes to women and children in their household by reducing spending on goods and services that are consumed by other household members.²¹

Taxes on business

Taxes on corporations, companies and contractors are important for ensuring that the tax revenue needed for government services is protected and that scope for tax avoidance is reduced.

Low corporate taxes and tax havens

As capital (wealth) increasingly moves globally there is a danger of a race to the bottom as governments compete to have the lowest rates of company taxation, leading to a serious reduction in governments' ability to raise revenue. Most countries have agreed to enforce, from 2023, a minimum global corporate tax rate of 15% and a system of taxing profits where they are earned.



cartoon by Cathy Wilcox; <https://www.cathywilcox.com.au/>

The Labor government announced in its 2023-24 budget its implementation of the minimum corporate tax of 15% would raise an extra \$160 million in 2025-26, and \$210 million in 2026-27. This represents a very modest increase (0.5%) in company tax revenue, and could entrench profit shifting out of Australia because it does not deal with taxing corporate activities at their source. In Australia that would mean taxing mining companies ‘where they dig their riches out of the ground’.²²

Curbing government attempts to award or influence companies by offering lower taxes, and eliminating tax havens, are important steps that could be taken to ensure that governments are able to collect adequate levels of revenue from company taxation. Having sufficient revenue is vital for promoting gender equality.

Incentives to shift from income to corporate tax

When the taxes levied on corporate income fall below those levied on individual incomes, incentives exist for companies and individuals to organise their affairs in ways that will reduce their tax liabilities. For example, individuals set themselves up as companies to receive income as company income rather than wages. Alternatively, they might split the ownership of shares in the business between family members so that a larger share of the firm’s total income is taxed at a zero or a low rate. Such activities take up government resources in monitoring and regulating tax avoidance, and reduce the tax base.

Men are much more likely to benefit from lower business taxes than women. Two-thirds of all business owners in Australia are men.²³ Generous tax support to business was a central part of the government’s COVID-19 stimulus response, which disproportionately benefited men. In contrast, government support to redress the large impacts of the pandemic on women was limited. The impact of such budgetary decisions is to worsen gender inequalities.

Business subsidies

Governments at all levels provide subsidies in the form of tax concessions to business, such as accelerated depreciation of capital equipment, tax incentives for certain types of production, fuel tax credits and reduced payroll tax. An example that has largely escaped scrutiny from a gender perspective is fossil fuel tax concessions by federal, state and territory governments for fossil fuel industries and main business users of fossil fuels. The Australia Institute found these tax concessions providing incentives had risen to a \$12.5 billion in 2023-24.²⁴

This costs revenue and reduces funds available for public services that women disproportionately rely upon (see Case study 2, Social Security) as well as funding actions to mitigate the impacts of climate change on the most vulnerable groups.

Limited wealth taxation

The abolition of inheritance and gift duties in 1979 relegated Australia to one of a few OECD countries that does not have such a wealth tax. Wealth in the form of the family home and investment property, shares, superannuation, and non-financial assets (artwork, cars) is lightly taxed. Since 1999 capital gains tax is applied at a highly concessional rate on the sale of most assets held for more than a year. A few state governments levy a land tax and a property tax is levied by local government.

Australia's limited taxation of wealth (which includes tax concessions for superannuation, capital gains, negative gearing and owner occupied housing) has contributed to a growing wealth divide with the top 10% of households owning 44% of all wealth in Australia in 2022-23.²⁵ This fosters gender inequalities in home ownership and housing security, retirement, incidence and risk of poverty and financial security derived from resource buffers during the life cycle.

Studies of gender and wealth in Australia, although limited, indicate that men have more wealth than women, with a strong relationship between wealth and income. An Austen et al. analysis of changes in net worth 2002-2010, using HILDA data, showed a significant increase in the gender wealth gap. This was largely associated with the rapid increase in the value of housing assets owned by single men households compared to households of single women.²⁶ There is evidence that the distribution of wealth is uneven within a household. For example, within the majority (61.5%) of male and female couple households the male partner's (non-housing) wealth was found to exceed that of the female partner.²⁷ A large and growing gender wealth divide is incompatible with gender equality.

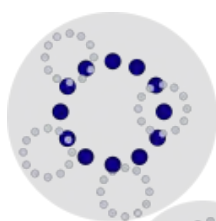
In summary, personal income taxation is the main means of raising revenue for funding government expenditures in Australia. Therefore, the impact of the tax-transfer system on gender equality is strongly related to personal income taxation raising substantial shares of total revenue and its progressive or regressive gender impacts.²⁸ Other major taxes, tax expenditures or concessions and limited wealth taxation, discussed above have regressive impacts and detract from the overall progressivity required for promoting gender equality of the tax-transfer system.

Gender-responsive budgeting principles for taxation

An analysis of taxes and their interaction with the social security system is an essential component of gender-responsive budgeting. Gender equality will be advanced if the system of tax in combination with the social security system:

- ensures government revenues are sustainable and sufficient to fund high-quality public services and social benefits
- promotes a more equal distribution of income and wealth between men and women
- ensures taxes and benefits vary progressively with differences in income and wealth
- considers the impacts on individual, household and business behaviour
- provides individuals with access to an independent source of income
- encourages women's participation in paid work and men's contribution to unpaid work
- recognises the value of unpaid work
- minimises tax concessions and shifts them to the expenditure side of the budget to promote transparency.

Overall, a gender-responsive analysis of taxation is about both efficiency and equity. However, it challenges the narrow definition of efficiency that is commonly used in policy circles. As Miranda Stewart explains:



The notion of efficiency helps us ask the question: will a tax provision, such as a childcare deduction, have the intended effect of encouraging paid childcare, women's work, new childcare centres or any other policy goal?

And what other effects or incentives (desirable or undesirable) could the proposed measure create?

Miranda Stewart (1998)²⁹

Notes, Case study 1

- ¹ To cite this work: Austen, S., Sharp, R., & Costa, M. (2025). Taxation. In M. Costa & R. Sharp *Women Count Australia: A Casebook for Gender-Responsive Budgeting*. Adelaide, Australia.
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Case Study: Social Security

 Ways in which the social security system affects equality between women and men



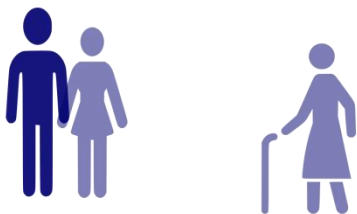
Who is the money paid to?

******* *This affects women's power to make financial decisions.*



Is unpaid work recognised?

******* *This affects women's financial autonomy and their risk of poverty.*



Does the social security system consider a life course view?

******* *This has an impact on women's financial security in older age.*



Is the social security system monitored for the impact of budget savings and expenditure cuts?

******* *Australia's highly targeted and means tested social security mean that further cuts can increase the risk of policy induced poverty and gender inequalities.*

CASE STUDY 2: SOCIAL SECURITY

Monica Costa & Rhonda Sharp¹

Social security is essential for a caring economy, supporting those engaged in unpaid care work; and playing a key role in protecting against life risks such as illness, disability, poverty, unemployment and old age. Social security and welfare are the major item of expenditure for Australian governments. The largest budget allocations are at the federal level – \$267 billion in 2024–25 – comprising 36% of total federal government spending.²

Most people will receive some form of welfare support during their lifetime, and a quarter of the population – 5 million people 16 years or over – received government income support payment in 2023. Half of all social security recipients (52%) received the age pension, 16% received unemployment benefits and 16% disability-related payments,³ and women are disproportionately represented among social security recipients.

This chapter illustrates a gender analysis of social security policies to assess their impacts on gender inequalities and provide a basis for changing policies and budgets. Key principles of gender-responsive budgeting are highlighted, including taking into account:

- *the interrelationships between gender and poverty*
- *that income is not always shared equally within households*
- *the impact of policy on both paid and unpaid work, and the people doing the work*
- *a life-course approach is required*
- *the need to monitor the gendered impacts of budget savings and expenditure cuts.*

The interrelationships between gender and poverty

Australia has a non-contributory social security system that provides payments administered through Centrelink to people without the means to support themselves. According to the Department of Social Security the social security system ‘plays a key role in reducing and alleviating poverty in Australia’.⁴ These payments are means tested and emphasise labour market participation through mutual obligation provisions in a context of privatised employment services. Compared to other OECD countries, Australia has the lowest level of spending on social security, along with the most stringently means tested and targeted income support system.⁵ An estimated 1 in 8 (13%) Australians live in poverty including 1 in 6 (17%) children.⁶

Inadequate income support

Critically, recipients of income support payments have a higher risk of poverty because *payments are inadequate*. ACOSS reports that over a third of people in households reliant on social security were in poverty in 2019-20, indicating that reliance on social security is a marker for poverty (see Figure 2.1). Unemployment benefits (JobSeeker), Youth Allowance and Parenting Payment are below the poverty line. While poverty is multifaceted inadequate payments are argued to be a structural driver of poverty. Policy design features related to the base rate, interaction with the taxation system and mutual obligation have led the phenomena of ‘policy induced poverty’ whereby the social security system is contributing to the prevalence of poverty in Australia.⁷ An example of the gendered consequences of policy induced poverty is provided by Anne Summers whose report found that many women experiencing partner domestic violence face a stark choice of staying in violent relationships or risking poverty by relying on social security payments.⁸

Conversely, income support supplements introduced for a brief period during the COVID-19 pandemic produced historically large reductions in poverty for recipients (61% and 29% decreases for those on Jobseeker and Parenting Payment respectively), demonstrating the critical role of an adequate system of social security payments. This period of income support supplements also revealed that the women and men’s different labour market positions need to be reflected in the policy design and level of payments for women to benefit from a reduction in poverty equally to that of men.⁹

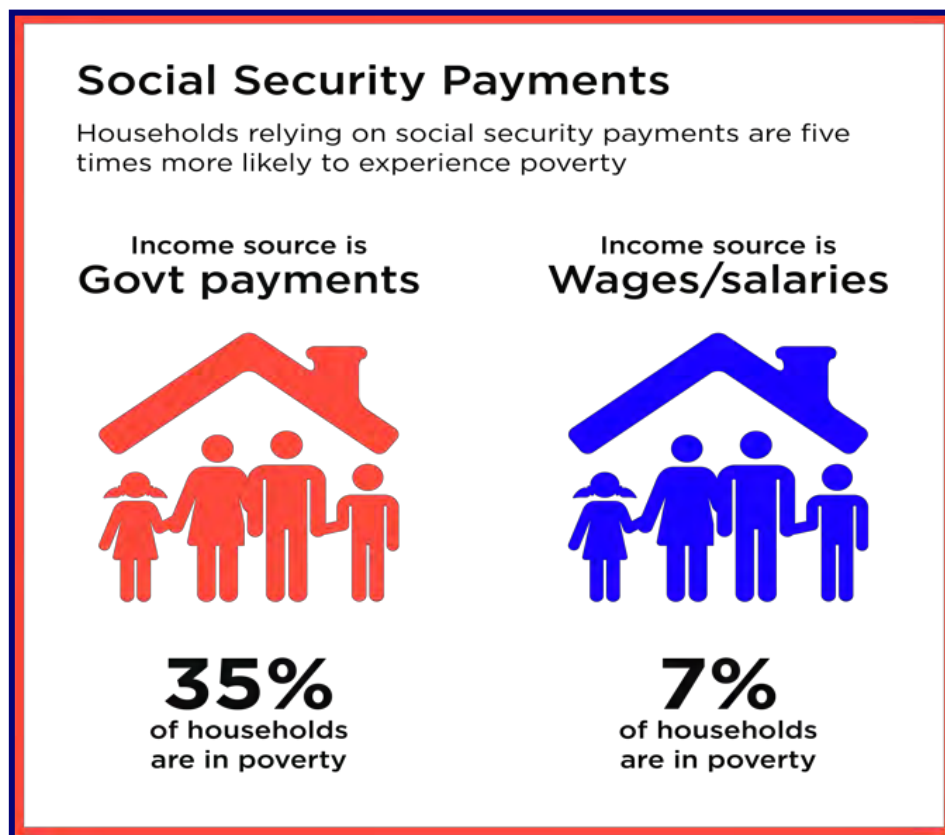


Figure 2.1 Reliance on social security is a marker for poverty¹⁰

Measures that adversely affect the real disposable incomes of those dependent on social security payments can also increase income inequality in Australia more than in any other OECD countries. This is because social security spending is highly targeted to the lowest income households. Cuts to social security payments are therefore likely to have the greatest regressive impact on the poorest households, which are disproportionately headed by women.¹¹

Gender and social security payments

Women comprise 57% of social security income support recipients. Using Department of Social Services 2022 data, Chart 2.1 shows the *gender distribution of main social security income support*. Women are overrepresented among recipients of care benefits (parenting and carer payments) and the age pension. Men are more likely than women to be recipients of disability support pensions.

Men and women on average are equally represented among the unemployment (Jobseeker) benefit recipients and youth allowance. An analysis of the distribution of JobSeeker payments that intersects gender and age shows that women are overrepresented among older recipients of JobSeeker, while men are overrepresented among younger JobSeeker recipients.¹²

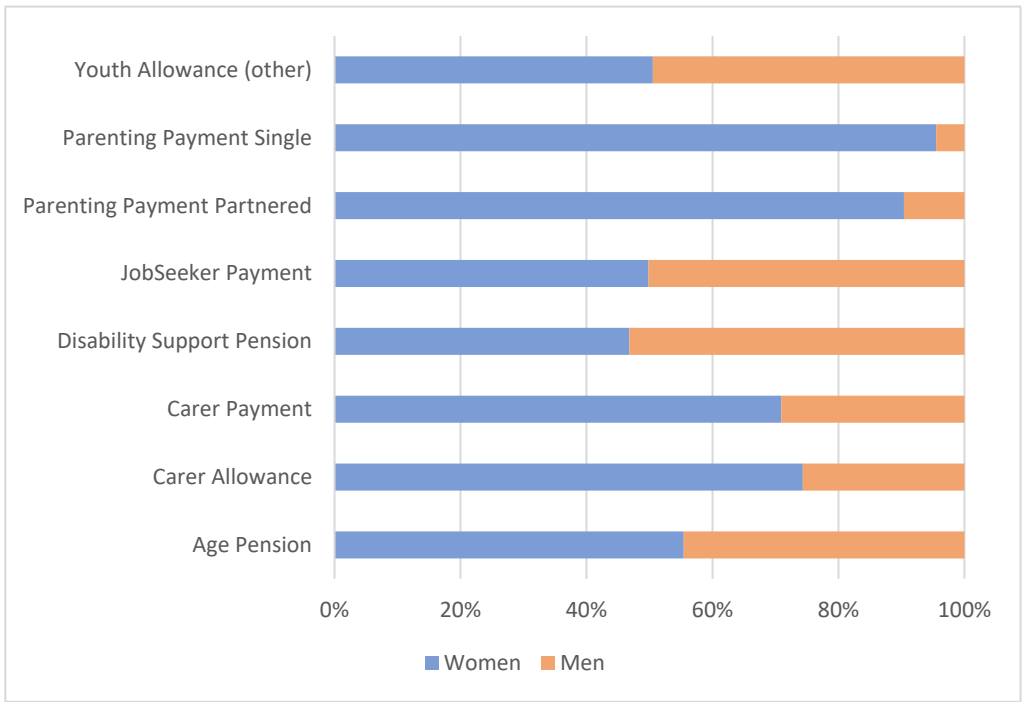


Chart 2.1 Gender distribution of main social security income support 2022¹³

While women are more likely to live in poverty than men, particular groups of women experience relatively high levels of poverty, as shown in Box 2.1.

Box 2.1 Women and poverty in Australia

On average, women (20%) are more likely to live in poverty than men (17%) and are more likely to experience longer periods of living in poverty.¹⁴ Gender also intersects with other social factors:

- Older women are the poorest because of a lifetime of interrupted work patterns, a gender pay gap, limited accumulated retirement savings and relationship breakdown. Consequently, older women are more financially insecure and more likely to be dependent on the age pension.
- Single parent families, 79.9% of which are female headed, are amongst the poorest family types with about one quarter (24.9%) of all one parent families with dependants being jobless in 2023.¹⁵ Because of care responsibilities, a mere 56% of single mothers with dependent children are in paid work.¹⁶
- Domestic and family violence is an important driver of poverty and homelessness. National data of the AIHW shows one in six women having experienced violence by current or former partner and many experience financial insecurity.
- Poverty rates are high for women who live in households where the main income earner is unemployed (62% of these households are in poverty). Households in which women are the main income earners are twice as likely to live in poverty as those in which men are the main income earners.¹⁷
- First Nations households are disproportionately represented amongst the poor, with First Nations women (39%) more likely, than First Nations men (33%), to live in households in the lowest income quintile.¹⁸

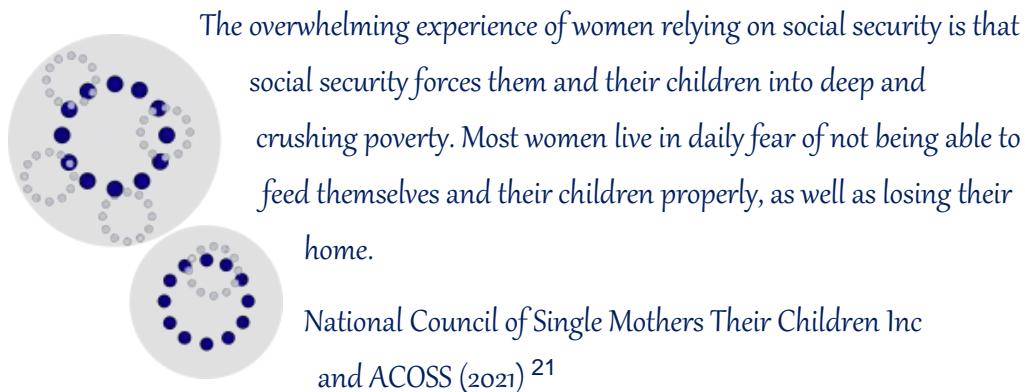
Note: Different 'poverty lines' are used in reported studies.

Unequal distribution of paid and unpaid work

The different forms of income support for men and women are rooted in gendered patterns of unpaid and paid work. Women and men make similar contributions in terms of total hours of paid work. The 2020-21 Australian time use survey undertaken during the exceptional COVID-19 environment shows men spent eight hours and 13 minutes in a day on paid work activities, compared to women who spent seven hours and 12 minutes. During the pandemic both men and women increased their unpaid work but the gender gap remained with women contributing four hours and 31 minutes per day of unpaid work, compared to men's average of three hours and 12 minutes.¹⁹

Australian women's unpaid work contributions are nearly 20% higher compared to the average across OECD countries.²⁰ As a result, women's need for social security, particularly in relation to support for their unpaid care work, is relatively greater than men's.

The unequal distribution of unpaid work reinforces gender stereotypes and contributes to the gender inequalities in the labour market. Labour market gender inequalities include the facts that women, on average, earn less than men, face more discrimination in the workplace, work in more insecure jobs, earn less over a lifetime, and acquire lower levels of wealth and retirement income. Because Australian women tend to experience these structural inequalities throughout their lives, they are also more likely to experience a range of economic and social disadvantage that increases the likelihood of poverty and the need for social security. Men on the other hand, are more likely to fall into poverty if they become unemployed because the level of unemployment support in Australia is substantially below the poverty line.



Income is not always shared equally within households

It is important to understand to whom payments are made and the basis for determining these payments.

The couple rule

Eligibility for, and rates of, many social security payments in Australia are determined on the basis of whether a recipient is considered to be single or in a relationship as one of a couple. A couple's income and assets are considered jointly for income support payments. This treatment of couples as single economic units is in contrast to tax law which assesses individuals in a relationship as separate taxpayers (see Case Study 1 on Taxation).

Social security payments assume couples pool and share resources. A range of factors, such as financial and social arrangements, commitment and the presence of sexual activity, are used to determine the state of a relationship (the couple rule). The policy of treating couples as a unit would not be an issue if both individuals in a relationship were genuinely equal partners who fairly pooled their resources. But this is not the case for many households.

For example, using data from the Australian Bureau of Statistics 2015-16 Survey of Income and Housing, Siobhan Austen et al. (2018) calculated coefficients of variation to compare the level of inequality in the distribution of household and individual income and assets in older Australian couple households. If there is no intra-household inequality, a shift from household to individual measures of income and assets will not affect the measured level of inequality.²²

However, the analysis suggests that intra-household inequality among older households is significant, with the measured level of income inequality increasing by 41.0% and asset inequality by 23.5% when the focus shifts from household to individuals. Women's substantially lower incomes and assets are largely responsible for the increased percentages.

Given existing patterns of intra-household inequality, it is likely that determining eligibility and rate of welfare support at the household level will tend to overstate the economic resources to which women have independent access and potentially distort the allocation of resources within households.

Domestic violence and the couple rule

The couple rule is particularly problematic for women experiencing domestic violence because it can disadvantage them when it comes to accessing income support payments. Because social security payments are paid to a 'couple', many women are prevented from getting enough money individually to manage their caring role or to leave a violent relationship.

Some who wish to leave are coerced by their partner into claiming the higher single rate without actually being allowed to physically separate. If administrators deem that a victim is still part of a couple, she will incur social security debt. Domestic violence records (including police and health records) can actually be used to demonstrate an ongoing relationship. Evidence of financial control, such as an abuser accompanying a victim to Centrelink interviews, controlling credit cards and accessing a victim's bank accounts, have all been used to support a determination that there was a relationship.²³

These situations show how the couple rule fails to acknowledge the complexities and financial implications of power in relationships.

Critically, the couple rule heightens victim-survivors' financial vulnerability, with evidence that perpetrators use social security apparatus to extend their harassment, abuse and control.

A policy change

In 2023 the government announced changes to social security to allow Centrelink officers to use discretion and consider evidence of domestic violence to overrule other factors that would point to a relationship, such as marriage, to determine that a recipient is not part of a couple. *The changes aim to reduce women's vulnerability to violence, and provide victim-survivors with financial autonomy by making it possible for them to access single rate income payments.*

The new rules have been described by welfare groups as a paradigm shift in understanding pooling assumptions in the administration of the social security system. This change was a response to over a decade of research and activism from groups such as Australia National Research Organisation for Women's Safety, and Economic Justice Australia.

Income support payments allocated without concern for potential intra-household issues are likely to disadvantage women and increase gender inequality. Other groups are putting the adverse impacts of pooling assumptions under the microscope, including disability groups.

The impact of policy on both paid and unpaid work, and the people doing the work

Social security policy settings can recognise unpaid care work by attaching none or few conditions for income support eligibility.

Prior to the introduction of welfare-to-work policies in Australia, parenting was considered a legitimate social role; and there was no expectation that parents receiving parental support would be required to fulfil a number of conditions, including seeking paid work.²⁴

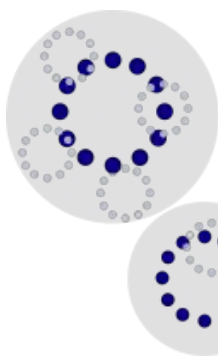
The policy was changed in 2006 as part of the welfare-to-work arrangements introduced by the Coalition government. Primary care giver recipients were reclassified as unemployed when their youngest child turned eight for single parents, and age six for partnered parents, and parents were required to enter the labour market by registering with what is now JobSeeker. At the time, these eligibility changes affected about 20,000 single parents.

Parenting payments had always been and continue to be a major source of income support for low income single and partnered families. Lifting the cut-off age of eligibility for these payments became a priority for advocacy groups from the moment the 2006 changes were introduced.

Australian studies, using various data sources, conclude that women do a disproportionate share of care work compared to men with the birth of a child dramatically increasing the demand on a women's care and house work. Drawing on 14 years of HILDA survey data on male and female couples, the Australian Institute of Family Studies found time spent caring by new mothers rose from an average of 2 hours to 51 hours a week and for housework there was an increase from 16 to 25 hours a week. This research shows that even when their children start school, women still dedicate an average of 26 hours per week to caring responsibilities and 30 hours to housework.²⁵ *Time demands for single mothers are even more acute, with single mothers almost matching couple families' levels of childcare.*²⁶

Nevertheless, in 2013, Labor further tightened the policy, which moved an additional 80,000 single parents to unemployment benefits. The 2012-13 federal budget papers estimated savings of \$686 million over four years from the policy change. However, the impact of this policy was to double the poverty rate to 59% of, predominately female, single parents.²⁷ *In seeking savings, these policy decisions with associated employment compliance requirements and penalties (including suspension and cancelling social security payments), penalised single parents for their unpaid work commitments and pushed them into the crisis sector of food banks and emergency housing.*

Impacts of policy changes



We punish single mothers if they are not in employment, while we penalise married mothers if they are. Our entire tax and welfare systems are built around the archaic 'white-picket fence' assumption that mothers with young children should be married and stay home to care for them.

Anne Summers (2022)²⁸

The introduction of the welfare-to-work policies was justified by both the Coalition and Labor on the grounds of expected improvements in wellbeing (as well as budget savings). Research so far suggests that the lives of single parents worsened.

The expectation that single parents would increase their engagement in the labour market did not materialise.²⁹ Further, the financial wellbeing of single parents and their children declined, parents were less satisfied with their future security and standard of living, and poverty increased.³⁰ Single parents bear the brunt of inequality comprising 38% of the poorest 20 percent of households in Australia.³¹

However, time use analysis by Lyn Craig (2024) reveals that the high rates of poverty experienced by the children of single parents is not matched by a 'parental care deficit' suggesting single parents attach a high value to care over demands for earning in the face of economic deprivation.³²

Parenting Payments (single) 2023-24 policy and budget changes

Labor's 2023-24 budget extended the Parenting Payment (Single) until the recipient's youngest dependent child turns 14 and scrapped the compulsory aspects of the pre-employment program, ParentsNext. These decisions drew on gender analysis and reflected the role of sustained advocacy from parents and community groups, including the National Council of Single Mothers and their Children. In addition, government acted on advice from parliamentary committees and the government's own Women's Economic Equality Taskforce and Economic Inclusion Advisory Committee to recognise the right to parent and the value of this work.

The decision to lift the cut-off age for Parenting Payments (Single), is expected to impact the lives of 57,000 single carers, including 52,000 women and around 5,700 First Nations carers, who will no longer be moved to the lower payment rate of JobSeeker when their youngest child turns eight. The change represents an investment of 1.9 billion through to 2026-27.³³

Recognition of the unpaid work involved in parenting, and its interactions with paid work, were central to the rationale for changing single Parenting Payment's eligibility rules in the 2023-24 Budget. The demands of full-time parenting faced by single parent families make them less able to engage in paid work. These changes mean that single carers will have additional income, and will be able to prioritise care.

The 2023-24 budget decision to raise the cut-off age for Parenting Payments (Single) to 14 years old has been welcomed, but falls short of calls from parents and community groups for it to be fully reinstated to 16 years old. Other areas of contention remain, including the adequacy of income support and fairness across the transfer-tax system.

Abolishing ParentsNext. Some Parenting Payment recipients were targeted to participate in ParentsNext (see Box 2.2).

Box 2.2 ParentsNext

ParentsNext, a pre-employment scheme launched in 2018, had increased the mutual obligations of targeted recipients of the parenting income support payment. The scheme required parents and carers to work with their job network provider to develop a plan outlining parenting, pre-employment and employment goals, and to meet regularly with the provider to report on progress.

Almost all participants in the program were women (95%). Single parents (71%) were the largest group, with 18% identifying as being of Aboriginal and Torres Strait Islander background. Another 15% identified a disability and 21% were from culturally or linguistically diverse backgrounds.³⁴

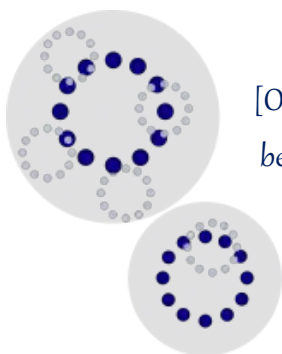
Over time ParentsNext became an increasingly harsh compliance-driven system. For example, parents of nine month old babies were required to participate in the program as ‘workers-in-waiting’, with severe penalties for non-compliance, including suspension, reduction or permanent cancelation of payments.³⁵

ParentsNext was mandatory for targeted recipients of the Parenting Payment and driven by assumptions about their risk of welfare dependency.

Job providers benefitted from their role in ParentsNext, and their business arrangements with the government included financial incentives that encouraged the providers to maintain recipients in pre-employment activities. They were less inclined to perceive childcare as legitimate work and to award exemptions to recipients. Strict compliance increased parents’ time burdens, while negatively impacting parenting responsibilities and financial security.

The 2023-24 budget abolished the contested ParentsNext program from 2024, paused mandatory requirements and committed to replace it with a voluntary initiative. This change is expected to impact the lives of nearly 100,000 Parenting Payment recipients, mostly women with young children, who will no longer be required to prioritise employment obligations at a time when the caring needs of children are high.

The abolition of ParentsNext and the easing of eligibility requirements for single parent payments are positive steps towards mitigating gender inequalities experienced by single parents. However, individual social security measures must be seen in the context of the whole budget and its interconnections with other policy areas.



[One cannot] say that life as a sole parent on income support will become easy [after the 2023-24 budget changes]: the Parenting Payment Single itself is still a payment below any measure of the poverty line. But combined with increased rent assistance, cheaper childcare, the removal of some punitive welfare measures and a significant lift in the amount they can earn before losing benefits – coupled with better paid job prospects in the care economy – this is a budget that has deliberately stopped punishing single mothers and their kids.

Emma Dawson (2023)³⁶

A life-course approach is required

Different patterns of paid and unpaid work among women and men over a lifetime affect women's financial circumstances in later life, making them more likely than men to be dependent on the age pension.

An analysis of the drivers of long term earnings (2001-2015) by Siobhan Austen et al shows that men's mean long term earnings exceed those of women by 74%, with parenthood a key source of gender difference in the long-term earnings (Box 2.3 provides further details of our study).³⁷

Other factors, such as education and spending more time married or in a de-facto relationship, contribute to gender differences in the pattern of long-term earnings, but it is the gender division of paid and unpaid work associated with parenthood that drives a large gender gap in long-term earnings. Policies such as Labor's introduction of government funded paid parental leave in 2011 and the inclusion of 12% superannuation contribution from 2025 will have positive impacts on future generations of women. However, the consequence of these patterns of paid and unpaid work on older women is evident.

Box 2.3 Cost of motherhood

Motherhood imposes a significant penalty on women's lifetime earnings.

For women, at mean values, having a child under the age of two in 2001, compared to no children, is associated with a 77.7% reduction in earnings over the subsequent 15 years. For men, this factor is not a statistically significant source of variation in long-term earnings.

For women, on average, having a child between 2001 and 2015, meant a reduction of 29.5% of their long-term earnings compared to other women. For many men parenthood improves their long-term earnings.

Older women are:

- *experiencing rising poverty*
- *the poorest household type*
- *the fastest growing group of homeless persons*
- *the most likely to be dependent on income support.*

Women are more likely to be recipients of the age pension and more likely to be eligible for the full rate of the pension.

Increasing the retirement age for receiving the age pension

In 2017 in response to the rising cost of its retirement income outlays, the federal government legislated to gradually increase the minimum age of eligibility for the age pension for both men and women from 65 to 70 years by 2035. The policy change assumed individuals either stay employed or receive the less expensive (to the government) JobSeeker payment.

Age discrimination, lack of employment opportunities, especially in regional and remote areas and physical and health issues currently keep older Australians unemployed, and are likely to continue in the future. In recognition of these barriers, the 2023-24 federal budget changed the basic rate of JobSeeker for those aged 55 and above. Payments increase after nine continuous months receiving JobSeeker. Women comprise 55% of the beneficiaries of the 2023 changes to the basic rate.³⁸

Regardless of increased unemployment benefits after 55, extending the age at which men and women can get the age pension means that:

- *Many older women will be on unemployment benefits for an extended period before they are eligible for the more generous social security pension. Already women over 50 comprise 20% of unemployment recipients and a third of women aged over 55 have been on unemployment benefits for more than five years.³⁹*
- *Older women are a rising group among the long term unemployed who receive the below poverty level JobSeeker payment.*
- *First Australians are particularly disadvantaged. The impact of an eight-year gap in average life expectancy means First Australian men and women are less likely to access the age pension, or do so for a shorter period of time than non-First Australian groups.*

Changes to the eligibility settings of the age pension in a context of budget savings generates a range of economic and social impacts that arise from different patterns of paid and unpaid work of men and women over a lifetime. This illustrates the importance of using life cycle approach to assess the gender impacts of these changes.

The need to monitor the gendered impacts of budget savings and expenditure cuts

Australia has not implemented the austerity budgeting of other OECD countries with large cuts to social security and welfare spending and increases in taxation. However, Australian governments have targeted social security and welfare budgets in the pursuit of surplus budgets and debt reduction.

This focus on budget savings paved the way for Robodebt, an automated system to raise social security debts for alleged ‘overpayment’ among social security recipients. Introduced in 2016 by the federal Coalition government, the scheme used income averaging to determine unemployment and other ‘overpayments’ made to social security recipients from 2010 onwards, promising \$3.9 billion in savings.⁴⁰ The new scheme was geared to increase the identification of discrepancies in entitlement payments from 20,000 a year to 20,000 a week (see Box 2.4).

Box 2.4 The failure of Robodebt

The Robodebt scheme was controversial, with claims of false or incorrect debts raised in the media, and by academics, advocacy groups, and politicians.

The crux of the issue was that a debt could be identified using an algorithm that matched recipients' earnings reported to Centrelink with averaged income data from the Taxation Office to allege overpayments, with limited human oversight. But the calculation method was fundamentally flawed because under social security law, income payments are based on actual fortnightly earnings, which can fluctuate in particular for casual workers who are mostly women.⁴¹

Critically the government embarked on this initiative without undertaking any modelling or ensuring it had a legal basis. Questions were raised over the shift of the onus of proof to the recipient, the legal basis for the change, the lack of transparency and the impacts of debt notices on the physical and mental health of recipients.

Following legal challenges, the government announced the end of the scheme in 2019 and agreed that all debts raised wholly or partly under the Robodebt scheme would be refunded, unresolved claims dropped and compensation paid.

Women were particularly impacted. Of the 687,000 reviews between 2016-19 that resulted in a determination of ‘debt’, 55% were women.⁴² Those impacted by the automated system of debt recovery reported a range of negative effects, including reduced financial security, lowered wellbeing, and decline in mental health.

In 2022 a Royal Commission on the Robodebt scheme was opened by the new Albanese Labor government to investigate how the scheme started, why warnings went unheeded and how public interest was compromised in its pursuit of cost savings.⁴³ It provides extensive evidence of how the quest for budget savings through social security risks serious and costly impacts on vulnerable groups, that potentially increases gender inequalities.

Box 2.5 Personal story of the harms of harsh debt recovery⁴⁴

Shirley, a single mother with three dependent children, received a carer's pension because one of her daughters requires constant care. A Centrelink review showed some disparity between what her ex-partner and she had reported in terms of care arrangements.

Centrelink called without warning at 5pm on a Thursday to inform her that the carer's pension she was expecting to receive the next day was suspended and she owed \$12,000 because she had been overpaid.

Shirley panicked and was confused. She said, You can't just cut me off; how am I supposed to support my kids and myself? I will have no money there to cover my bills this week.

The cancelation of her carer payment left her with a number of financial commitments she could not meet, including providing for the basics. Centrelink suggested she apply for the JobSeeker payment, go to the Salvation Army to get food orders and ask relatives and friends to help. They gave her no number to call and offered no help.

Penalties and harsh compliance procedures, through imminent and unexpected payment cut-offs, put vulnerable groups at risk of losing access to living basics such as housing, energy and food, and undermine their capacity to provide unpaid care and protect their mental health. As the 2023 Royal Commission on the Robodebt Scheme concluded, harsh compliance procedures reflect long-standing cultural narratives about social security being a 'drag on the national economy, an entry on the debit side of the Budget to be reduced by any means available'⁴⁵ and cast welfare recipients as untrustworthy, undeserving and a burden on the tax system. Such narratives drive policies that ignore the reality of welfare recipients' lives.

Condemning people 'on welfare' has encouraged Australian governments to view social security as a major source of savings and expenditure cuts rather than a tool for ensuring social and economic equity. Balanced budgets are emphasised in the face of structural deficits, but revenue raising reforms are resisted. Instead, expenditure savings and cuts funded by general revenue have been pursued.

The Royal Commission recognised that this neoliberal mindset has to change. The Labor government has accepted 56 of its 57 recommendations. Many of these recommendations have potential, but unrecognised, gender implications. For example, recommendations involving community groups are likely to bring gender impacts to the forefront of policies and new rules and costing approaches to deal with the failures in budget process would be more equitable and effective in a context of gender-responsive budgeting. Alternative narratives that prioritise the care economy and social investment are needed to protect the most vulnerable.

Australian social security legislation today, like taxation law, does not explicitly discriminate on the basis of gender, with most historical gender-specific provisions having been eliminated.⁴⁶ However, the prevalence of poverty and other gendered structural inequalities mean that changes to payments (level and/or design) are likely to produce different impacts on men and women and on different groups of men and women. Nonetheless, the Australian federal government revealed in 2018 to the United Nations Committee on the Elimination of Discrimination Against Women (CEDAW) that it did not undertake a gender analysis prior to implementing billions in cuts to social services and social security.⁴⁷

The amount and quality of gender analysis has improved since the introduction of the federal women's budget statement in 2022 (see Case Study 10). Also, the Labor government engaged gender equality experts and community groups through Women's Economic Equality Taskforce and Economic Inclusion Advisory Committee that have played a role in the introduction of important social security policy and budgetary changes that support gender equality (see Parenting Payment (Single) example in this case study). However, significant gaps remain requiring a broader approach to sustain change. This includes ensuring the system is not a driver of policy induced poverty and inequality, a vulnerability faced by many women. An essential element would be the *adoption of an official 'poverty line' to enable the systematic measuring of the nature and extent of poverty, and monitoring the impact of budgetary measures on poverty.*⁴⁸

Notes, Case study 2

- ¹ To cite this work: Costa, M., & Sharp, R. (2025). Social security. *Women Count Australia: A casebook for gender-responsive budgeting*. Adelaide, Australia.

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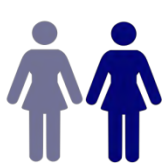
In Australia, social security and welfare include a range of services and payments to families and individuals including the age pension, JobSeeker, family and childcare payments, the National Disability Insurance Scheme, income support and compensation for veterans and assistance to First Australians not included elsewhere. Cash payments are the majority of spending on social security and welfare.
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Case Study: Public Services

Women tend to make more use of public services



Because of their greater responsibilities for unpaid care and their lower incomes.

What is the gender distribution of public expenditure?

Are there gender gaps that might indicate barriers to access to services?



Is funding to women's needs adequate and transparent?



Is spending on public services that are vital for gender equality expanding or being cut?



Bearing in mind the diversity of women, who is benefiting most from expansion or losing most from cuts?

Who is employed to deliver public services?
Are wages and working conditions conducive to gender equity?



CASE STUDY 3: PUBLIC SERVICES

Monica Costa & Rhonda Sharp¹

Public services and gender equality

Public services are vital for the achievement of gender equality. The services include education, training, healthcare, age care, housing, services related to violence against women and girls (VAWG), support for small businesses, the justice system and many other sectors that serve the community.

Gender-responsive budgeting does not seek to achieve the same or equal use of services. It recognises that services are used differently by women, men and different groups of women and men. The point is to respond to their different needs.

This case study describes the links between public services and gender equality outcomes. An understanding of public services from a gender perspective requires knowing:

- *who uses public services (and how)*
- *if resourcing of the services (and planning) is adequate*
- *who is employed to deliver these services (and pay and conditions).*

This kind of analysis requires a variety of data including information on past and plans for future spending, how services are accessed and used, and public service workforce data.

Mapping the use of public services

Women tend to make more use of public services because of their greater unpaid care responsibilities, particularly in relation to the elderly, people with disabilities and children. Women's lower incomes over their lifetimes make them more vulnerable to poverty and more dependent on public services. There are services, of course, that women use less than men, such as support for small businesses and technical training, either because they are not relevant to them or there are barriers preventing access.

Information revealing who uses public services is available from many sources (Box 3.1). Budget documents and other official documents from the Treasury and Department of Finance could also be a source of this data.

Box 3.1 Selected sources of data on the use of public services

Administrative records can be used for some services, such as education and healthcare. For instance, school enrolment data may be available from the school system, although schools have an incentive to exaggerate enrolment and disregard students who drop out if government spending is allocated on the basis of enrolment.

Household surveys tend to provide aggregate use of public services by the household, not by each individual in the household. This means that it is not possible to directly compare the average usage of public services of women and men, girls and boys. An option is to compare the use of services by single women and single men, or by lone parents, or by geographic location, wealth and income.

Qualitative data from semi-structured interviews or focus groups can also provide important information about access and use of services, and the impact of any changes to those services on the lives of women. Quotes from interviews and focus groups can support findings from quantitative analysis and provide a ‘human face’ to the statistics, which can help to communicate issues and concerns.²

Data can assist in identifying barriers to delivery and point to options for improvements. For example, qualitative research was used in a 2016 Australian Capital Territory (ACT) Office for Women study to investigate what would be required to improve the quality of domestic violence services. Focus group data revealed that general welfare, health and justice service providers see domestic violence services as outside their remit, leaving gaps in the system and need for cultural change.³

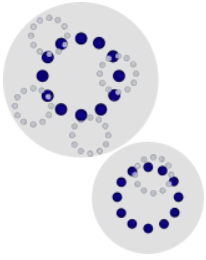
Barriers to accessing public services

The need to provide well designed and funded public services to achieve policy outcomes, particularly in the areas of healthcare (e.g. vaccination) and mental health was emphasised by the Australian community’s experiences during the COVID-19 pandemic.

The pandemic underscored ideas central to gender-responsive budgeting, such as service accessibility, government transparency and citizen engagement while exposing barriers faced by Indigenous women, refugee and migrant women, women with disabilities and women living in rural and remote areas.

Structural, economic and social factors, including racism and discrimination, economic hardship and income inequality, disability, cultural and educational disparities, all present barriers to successfully accessing public services.

For example, racism in the public health service means that Indigenous Australians are less likely to receive cancer treatment and have poorer cancer survival than non-Indigenous Australians, and research has shown that final year medical students exhibit subtle biases when discussing hypothetical Indigenous patients and their care.⁴

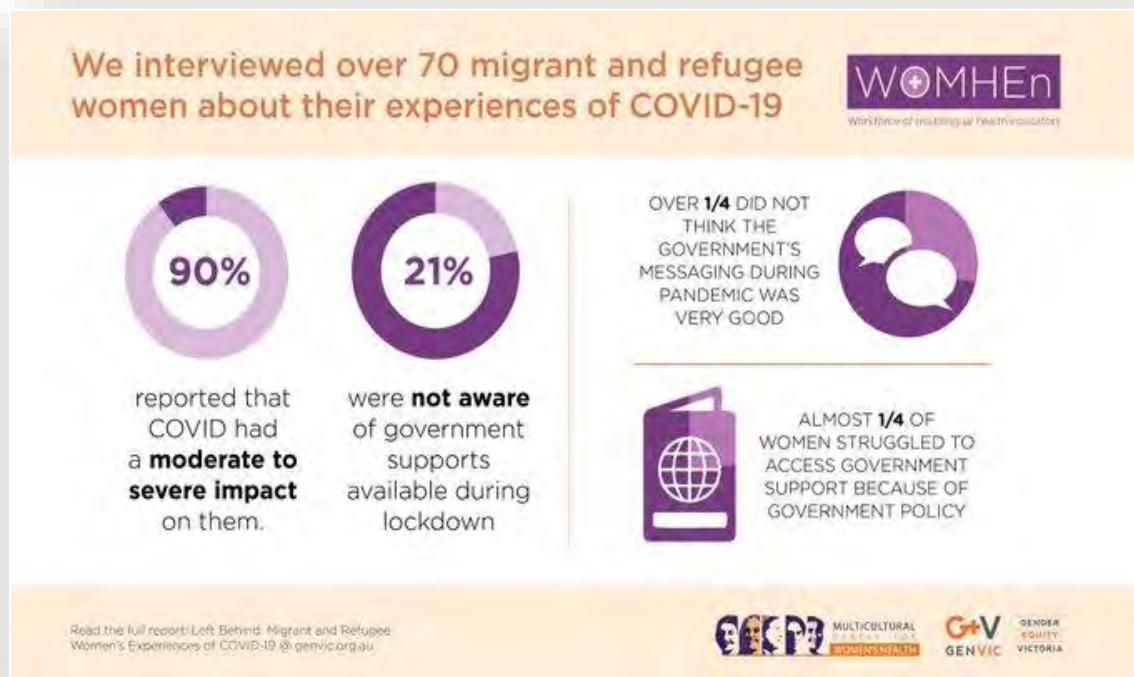


They don't really sit there and explain things to you – what the [medical] procedure is, why it's important to do this. They just say 'Do this' and that's it.

First Nations woman⁵

The largest study of women's health in Australia involving 40,000 participants reveals a range of barriers to women in rural areas accessing health care including having more out-of-pocket health care costs, and benefiting less from bulk billing than women in urban centres.⁶

Evidence also suggests that those who speak a language other than English at home are less likely to participate in health services. Access to interpreters is limited, and healthcare professionals often exhibit poor knowledge of cultural norms.⁷ A report by the Multicultural Centre for Women's Health (MCWH) and GenVic tells the story of how migrant and refugee women felt forgotten by service providers during the pandemic, were less aware of government support and had to rely on their community for support and information.⁸



(GEN VIC Twitter, now X, 6 October 2021)

Without service providers' enlightened engagement with the users of public services, and greater accountability to them, health services will continue to be perceived as daunting by women from diverse backgrounds.

The adequacy of resources

Governments may adopt policies to address key issues – such as violence against women and girls, women’s health in regional areas and housing and homelessness – but fail to back them up with long term and adequate funds.

Adequacy is understood in gender-responsive budgeting as enabling gender equality outcomes. This includes ensuring that sufficient funds are available to carry out measures to meet the needs of men and women. Whether resources are adequate to address complex problems, or not, is often subject to contestation. Resource adequacy has been a long term issue in the area of violence against women and girls (see Box 3.2).

Box 3.2 Resource adequacy and domestic violence policy

Since the 1970s the problem of domestic violence has been a focus of feminist activism. The response of policy makers has been slow despite numerous national, state and territory plans, reports and inquiries on domestic violence. The funding responses have rarely been adequate to the complexity of the task and the size of the problem.

For example, a more coordinated approach introduced by the Gillard Labor government in 2010 in its National Plan to Reduce Violence Against Women, initially committed over \$852 million to initiatives to reduce domestic and family violence which turned out to be a drop in the ocean. The government’s advice by the Productivity Commission indicated that these budget commitments fell short of the resources it recommended.⁹ In 2016 a commissioned report found that the cost of violence against women and their children to the economy, governments, individuals and families was significant, estimated at \$22 billion in 2015-16.¹⁰

The COVID-19 pandemic led to a spike in violence against women and girls. The Australian Institute of Criminology found one in ten women in a relationship reported experiencing intimate partner violence during the pandemic and half of these women reported an escalation in the severity of the violence.¹¹ In response, the Morrison Liberal-National Coalition government committed in its 2020-21 budget an additional one-off \$150 million to support those at risk of domestic, family and sexual violence. The inadequacy of COVID-19 response to domestic violence needs was pointed out by the National Foundation of Australian Women (NFAW). It argued that savings in health and education to help fund the federal government’s estimated \$27 billion COVID-19 Recovery Plan, was likely to exacerbate gender economic inequalities, which has long been associated with increased levels of violence against women.¹²

National Plan to End Violence against Women and Children 2022-2032

The Albanese Labor government introduced the *National Plan to End Violence against Women and Children 2022-2032* with an ambition to end gender based violence in a generation. It has been described as a substantial package of measures across a range of areas (safety, economic security, health, justice) with a spend of \$2.29 billion over its first two years with a further \$1 billion allocated in early 2024 to extend the program for survivors to leave violent partners. However, in the face of an escalation of femicides and increased sexual assault reports, a number of criticisms have been made about the tracking of the National Plan and its resourcing adequacy to deliver on the government's promise of ending gender based violence.

*A particular area of criticism was that the existing framing of the problem that informed funding privileged one driver over others and led to gaps in measures and funding to address domestic violence.*¹³ The most recent government response in September 2024 was a dedicated National Cabinet meeting of federal, state and territory governments to extend previous funding agreements, committing an additional \$4.7 billion over five years, beginning July 2025. This funding indicates a shift towards frontline and community legal services, and on high-risk perpetrators and marginalised groups following the recommendations of the government's Rapid Review of Prevention Approaches (2024). It was described by one commentator as unprecedented new funding that would go a long way towards implementing the approach in the National Plan to End Violence against Women and Children 2022-2032.¹⁴ However, some in the sector argue real cuts have been made to other areas (see below).

An assessment of adequacy of resources also requires a consideration of funding consistency. Despite successive commitments of funding to address issues of domestic, family and sexual violence, a variety of programs have seen their funding discontinued or not extended in the forward estimates. Examples include the Coalition government cuts to the peak body representing Indigenous survivors of domestic violence in 2019 and halving the budget of the school prevention program, Respect Matters in 2020.¹⁵

Many aspects of domestic and family violence are covered by five year national partnerships funding agreements between the federal, state and territory governments. There is no guarantee that funding will continue after the expiry of these agreements and the negotiation of new intergovernmental agreements can go perilously close to the expiry date with such 'funding cliffs' contributing to uncertainty and loss of jobs, skills and services in the sector.

The issue of adequacy in face of funding inconsistencies of the different funding agreements was evident in the response of some domestic violence groups to National Cabinet's 2024 commitment of the additional \$4.7 billion. There is new funding to a new National Access to Justice Partnership Agreement. However, the National Partnerships Agreement on Family and Domestic Violence Responses, which is the mechanism through which the states and the federal government share funding responsibility, share is \$700 million towards a renegotiated agreement in 2025 which is argued to deliver a 12.5% cut in real terms in the federal government's contribution.¹⁶

Is funding of women's needs transparent?

Assessments of adequacy can be fleshed out if governments are transparent in their budget decisions.

The critical significance of transparency was laid bare when an audit in 2021 revealed that funding to address women's needs in community sports (the Female Facilities and Water Safety Stream Program) had been inappropriately assessed and distributed. The program was based on deficient design with no guidelines, no application forms and no tender process. Although part of the justification for such community sports support had been to make local clubs more women friendly, reporting revealed that the Office of Women had not been consulted and some of those receiving funding to support women had no sporting activities available to women.¹⁷

Transparency can be undermined with budget changes that shift money from a specific program to general funding of a portfolio.

The Australian Nursing and Midwifery Federation (ANMF) highlighted how program funding can 'vanish' in this way when it tracked the budget allocations for wage parity for nurses and carers in the aged care sector, who earn less than nurses and carers in other areas. Successive federal governments had made a specific allocation for aged care wage parity for nurses and carers since 1996. This changed in 2013 when commitments of \$1.2 billion for wage parity were redirected to general aged care funding. It makes following the money for wage parity difficult and easier for the money to be used for other purposes.

Funding new priorities by reallocations from existing commitments is rarely transparent.

In its 2002-3 budget, the Howard Coalition government reallocated \$10.1 million of underspent funds earmarked for the Partnerships Against Domestic Violence program to fund a public anti-terrorism campaign that included a fridge magnet mailed to every household. When discovered by the Opposition Shadow Minister for Women, Nicola Roxon, advocates and researchers raised concerns about the loss of domestic violence services and the consequences for women and girls who are victim-survivors of domestic violence. The Office for Women responded by commissioning the first major analysis of the costs of domestic violence to the Australian economy. This gender impact assessment was successfully used to campaign for further funding of domestic violence programs with increased transparency resulting from their announcement in subsequent Women's Budget Statements (as well as the Budget Papers).

Does funding take into account price rises, forward commitments and changing needs?

Governments may claim that spending on particular services has been maintained, or even increased. It is important to assess whether the claim takes into account inflation (or rising prices), whether appropriate commitments have been included in the forward estimates and whether needs have changed.

Inflation. If the same amount of money is allocated, but it costs more to accomplish the same task, then in real terms there has been a funding cut to the service.

An example is the Liberal-National Coalition government's claim that they spent more than \$1 billion per year on aged care between 2014-15 and 2017-18. Adjusting for inflation, the real spend on aged care was between \$679 million and \$796 million per year, not \$1 billion.¹⁸

Forward estimates. Federal government budget papers provide forward estimates or rolling projections of the allocation to a policy over three years following the budget year. This is not a guarantee of actual expenditure.

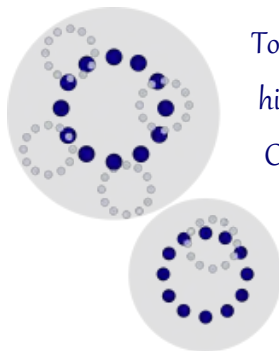
For example, disability advocates welcomed the commitment in the 2018-19 budget of \$43 billion of funding of the National Disability Insurance Scheme (NDIS) over the forward estimates to 2021-22. However, the NFAW noted that this allocation was not secure, being contingent on matching funding by the states and territories.¹⁹

Population growth and changing needs. When the needs of a group change or its population changes, per capita funding is affected in real terms. For instance, if the same amount of money is provided but the number of people to be covered has risen, then in per capita terms there has been a cut.

Slow government response to the growth in the aged population and its changing needs has produced a mismatch of demand and supply of aged care services in Australia. In particular, residential care is increasingly focused on high dependency care while Australians are preferring to age-in-place.

The Coalition federal government's 2020-21 budget included funding for an additional 23,000 home care packages. Another 10,000 packages were announced in the MYEFO in December 2020. However, while 115,000 people are receiving home care, 102,000 have been waiting, often for more than a year, for similar packages. Many will not receive the care that they need to remain in their home and will be forced into residential care. For older women, and single older women in particular, inadequate funding for quality care at home will present challenges, given that they are more likely than men and couples to experience financial insecurity in retirement.²⁰

Public sector employment



To a significant extent (...) the Australian Public Service is constrained by its history and its human resources practices are extremely resistant to change. Changes to 'accommodate' women have been relatively recent and superficial (...) The historical context has led to a path dependence from which it is difficult to depart [with](...) previous gender equity initiatives (...) firmly based within managerialism and the masculine culture.

Sue Williamson and Linda Colley (2018)²¹

Gender and work

Public service is a critical source of decent employment for women.

Women represent 60% of federal public sector employees and comprise almost 3 in every five new ongoing recruits. The gender pay gap for women is smaller in the public sector than the private sector – 13.5% compared to 21.7% in the 2022 Employer Census. However, women hold less than 50% of public sector senior leadership positions. Women are also more likely to be employed in health and human resources, whereas men make up the majority of employment in engineering and technical jobs.²²

Neoliberal narratives have for several decades eroded the contribution governments once made to women's employment and employment conditions.

Measures such as freezing public sector recruitment have intensified workloads, resulted in poorer wages outcomes and service provision. Caps on public sector wage increases (and loss to superannuation), such as those in place in New South Wales between 2011-2023, makes it difficult to attract new workers to essential sectors, contributes to decreases in real wages and undermines wage growth for the labour market.²³

Neoliberal measures applied to the public service can be accompanied by the out-sourcing of services to external suppliers, who may pay lower wages and lower the conditions of employment. Contractors are frequently required to do more work in the same or less time, and it is harder to ensure that they apply values of equality and diversity.

Outsourcing and working conditions

Outsourcing

Over the past five decades the public service has become over-reliant on outside labour hire and consultancy firms. There has been renewed interest in the work of consultancy firms in the aftermath of the PricewaterhouseCoopers International Ltd (PwC) tax advice scandal in early 2023. Further revelations of overcharging, conflict of interests and poor advice have come to light in the areas of defence, aged care, the environment and social security.

Consultancy work for the federal government undertaken by the 'big four' consultancy firms (KPMG, PwC, EY, Deloitte) was reported by the independent Centre for Public Integrity to exceed \$1.4 billion in 2021-22, an increase of 400% over the decade.²⁴ This trend has hollowed out the public service, reducing knowledge and skills in core service areas and undermined government accountability and transparency. There are fewer public service employment opportunities; and undue outside influence on policy agendas distorts government service activity. While some, such as KPMG, have reported benefits of gender-responsive budgeting²⁵ more often the impact of consulting work on public sector employment and service, provision undermines gender-responsive budgeting.

The aged care system that emerged from the 1997 Aged Care Act, under the Liberal National Coalition government, is a prime example of outsourcing arrangements and privatisation. Provisions were made to pay aged care service providers to deliver aged care, through subsidies, capital grants and aged care programs. *The 2021 Royal Commission into Aged Care Quality and Safety found that this outsourcing system is deeply flawed and distinguished by failure to deliver either quality aged care services or employment opportunities.*

Working conditions and aged care

These issues were canvassed in the 2021 Royal Commission report that was highly critical of the existing funding and regulatory system, the precarious nature of, and pressures on, the workforce and the quality of the services delivered. The Commission noted that across all services ‘substandard care and abuse pervades the Australian aged care system’.²⁶

Other studies have detailed the dire situation of care workers, including increasing pressures because of worker shortages and particular disadvantages faced by migrant workers, predominately women. One study concludes that workers of non-English speaking background are more likely to be employed casually and to be underemployed in aged care, and especially if they are employed by a for-profit provider.²⁷

These systemic problems contributed to COVID-19 deaths and to increasing demands for widespread reforms particularly in pay and working conditions if aged care services are to meet community expectations.

The 2023-24 federal Labor budget allocated \$11.3 billion over four years to fund the 15% pay rise to aged care workers, awarded in a work value case by the Fair Work Commission. This is likely to have a positive impact on gender equality by helping to close the gender pay gap and increasing the status of the work in this sector. However, the pay rise is modest and does not apply to all workers in the sector.

Notes, Case study 3

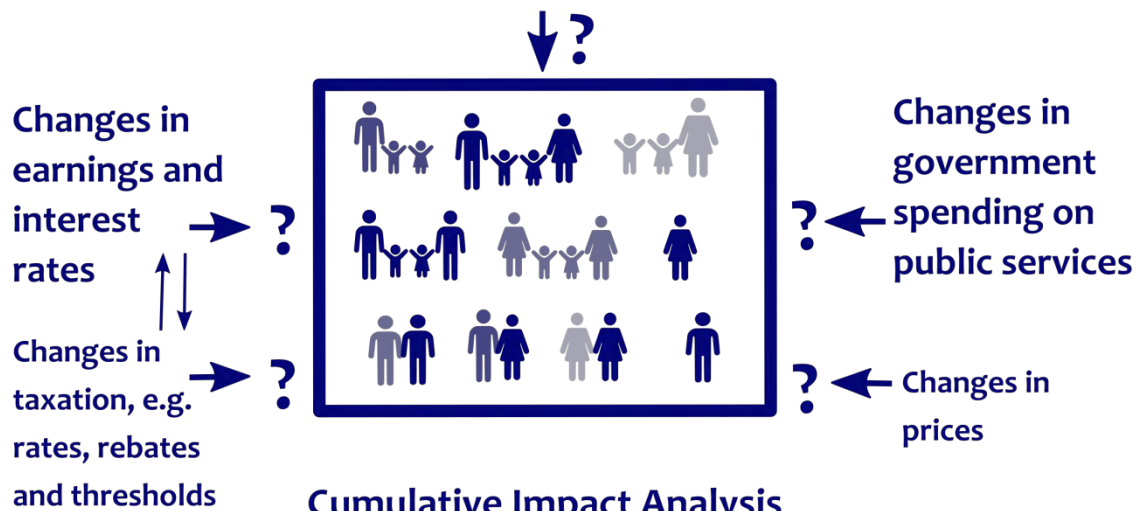
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Case Study: Cumulative Impact Analysis

Changes in social security and other benefits

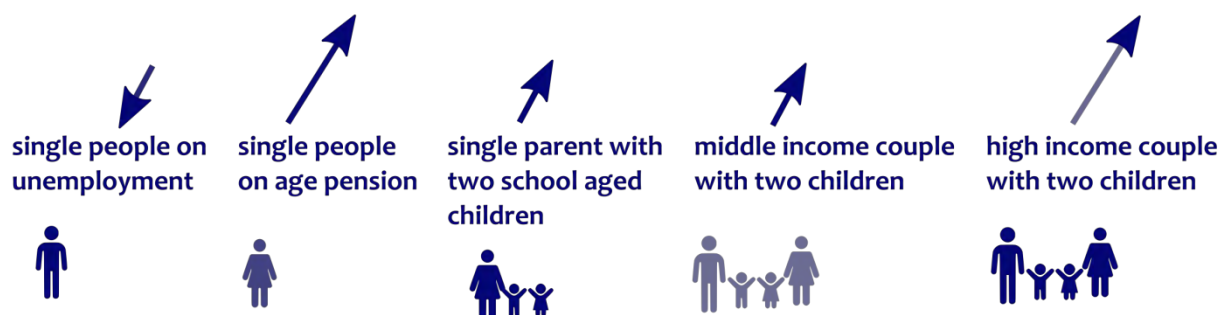
e.g. JobSeeker; Child Care Subsidies; Age Pension; Family Tax Benefits



Cumulative Impact Analysis

examines the combined impact of changes in taxes, benefits and government spending on the financial position of different types of households and individuals

Cumulative impact of changes in tax and benefits on real disposable incomes for different groups, 2009-10 to 2019-20



CASE STUDY 4: CUMULATIVE IMPACT ANALYSIS

Siobhan Austen, Monica Costa & Rhonda Sharp¹

Why do a cumulative impact analysis?

A cumulative analysis of the budget means looking at the combined impact of a number of spending and revenue raising measures. The effect of some individual measures may be small, but taken together the cumulative impact may be substantial for certain households and individuals.

Cumulative impact analysis promotes an understanding of the distributional effects of a range of tax, benefit and spending policies by describing the combined effects of these budget measures in terms of changes in the net income and/or the value of public services accessed by different types of households and individuals.

When a gender lens is applied, cumulative impact analysis can help identify how much different groups of women and men are affected by a set of budgetary measures. To illustrate, academic analysis of the controversial austerity measures included in the Abbott coalition government budget of 2014-15 showed that low income families and people receiving social security benefits would do the heaviest lifting in contributing to budget savings over the following four years. Particularly large adverse impacts were estimated for sole parents, the majority of whom are women, and young people. There was no negative impact on high income couple households with no children.²

Cumulative impact analysis can:

- *provide a more comprehensive understanding of the combined impact of budgetary measures, including distributional effects over time*
- *contribute to transparency by providing pertinent information on how budgetary changes impact on different types of households and individuals*
- *make visible the reality of changes to public services and taxation for different groups of women and men by shifting the focus away from analyses that simply describe the total or average level of expenditure, tax or benefits*
- *inform discussions about inequality and poverty by giving attention to harmful inequalities*
- *clarify validity, or not, of political rhetoric around the budget by providing numbers that relate the budget to the experiences of households and individuals.*

This case study illustrates the potential of cumulative impact analysis, and some limitations, for gender-responsive budgeting by describing a small-scale evaluation of the distributional effects of changes in taxes and benefits in recent Australian federal budgets.

Applying a gender lens to cumulative impact analysis

Using a gender lens, cumulative impact analysis of a budget can help determine how much different groups of women and men are affected by budgetary measures. The UK Women's Budget Group casebook includes a series of cumulative impact analyses of the distributional impact of all cuts and changes to social security, spending on public services and tax policies from 2010 projected forward to 2020.

For this casebook, we conducted a smaller-scale evaluation analysing the impact of changes in taxation and benefits, including Family Tax Benefits, in the Australian federal Budgets between the financial years 2009-10 and 2019-20. We used a publicly available micro-simulation model, together with census and other data. We examined a limited set of policy 'reforms' to illustrate how the gender impacts of policy changes introduced in stages over a period of time might be evaluated. Due to data limitations (discussed below), the evaluation falls short of what a full cumulative analysis can achieve.

A distributional analysis. Cumulative impact analysis is 'distributional', examining the impact of policy changes on the *disposable (net) incomes* of women and men and their households across a range of different household types (such as different sized households, households with and without children, different age groups, employment statuses, income and wealth).

Such analysis should be conducted at both the household and individual level because there is gender inequality both between households and between individuals. Women tend to disproportionately live in particular types of households. Table 4.1 shows that sole parents and single age pensioners are more likely to be women in Australia, while working-age singles without children are more likely to be men. But there is also gender inequality between individuals, including between those who live in the same household, and this can only be captured if we examine what budgetary changes mean for individuals as well as households.

The steps and data involved in cumulative impact analysis






An initial step in cumulative impact analysis is to identify representative groups of households, so that the differential effects of changes in taxes and benefits can be assessed.

In our study we used data from the joint report into inequality in Australia by the Australian Council of Social Services and the Social Policy Research Centre of UNSW³ to identify five household types (Column 1, Table 4.1). To achieve a gendered analysis, we added details, where appropriate, on the proportion of each household type that is female. Data limitations meant that this analysis could not include diverse characteristics such as race, ethnicity, LGBTIQ+ and location.

A further step is to assess the effects of taxes and benefits, and to do this we first needed to measure the earnings and wealth of the adults within each household type.

We used ABS data on median earnings⁴ (rather than average earnings) for the mid-income household, to focus on outcomes for those in the middle of the earnings distribution. For high-income households we used data on the earnings of the men and women at the 80th percentile of their respective earnings distributions. In the low-income households there were no earnings (see column 3 of Table 4.1). We used Davidson et al.'s (2020) data to measure the housing and other wealth of each household type (see column 4 of Table 4.1).

Table 4.1 Characteristics of representative households, 2019-20

Income Group		Income	Wealth
Household 1 (39.3% female) ¹			
Single; no kids; unemployed 	Lowest 10%	Earnings: \$0	Own home: \$0
		Social Security Benefits: (Newstart): \$18,065 Disposable Income: \$18,065	Financial Wealth: \$10,000
Household 2 (80.1% female) ¹			
Single parent; 2 school-aged kids (10 and 7); unemployed 	Lowest 10%	Earnings: \$0 Social Security Benefits: (Parenting Payments and Family Tax Benefit): \$39,127 Disposable Income: \$39,127	Own Home: \$0 Financial Wealth: \$10,000
Household 3 (68.2% female) ¹			
Single aged pensioner 	Lowest 20%	Earnings: \$0 Social Security Benefits: (Age Pension): \$23,780 Disposable Income: \$23,855	Own Home: \$518,000 Financial Wealth: \$75,000
Household 4			
Middle-income couple; 2 school-age kids (10 and 7); waged 	Middle 20%	Earnings: His: \$1,491 pw Hers: \$522 pw Social Security Benefits: (Family Tax Benefit): \$1,324 Disposable Income: \$87,544	Own Home: \$296,000 Financial Wealth: \$271,000
Household 5			
High income couple; 2 school-age kids (10 and 7); waged 	Highest 20%	Earnings: His: \$2,808 pw Hers: \$983 pw Social Security Benefits: \$0 Disposable Income: \$142,956	Own Home: \$551,000 Financial Wealth: \$963,000

Adapted from Davidson et al. (2020)⁵

Note 1: The gender characteristics of the 3 single households are based on Census 2021 data. These statistics are not relevant to mixed-sex couple households

The STINMOD+ model. To measure the taxes and benefits affecting each household – and the individuals within them, we fed the information on each individual’s earnings and the wealth of their household into the STINMOD+ model for 2009-10 and 2019-20 (with wealth data limited \$1m due to restrictions in the model). This generated estimates of each individual’s entitlement to benefits and their liability for personal income tax in 2009-10 and again in 2019-20 (see column 3 of Table 4.1 for 2019-20).

A note on STINMOD+

STINMOD+ is a publicly available tax and welfare policy simulation model from the National Centre for Social and Economic Modelling (NATSEM).

STINMOD+ includes a policy database covering all major taxes and benefits over the last two decades.

Establishing a baseline. Assessing the impact of the changes in taxes and benefits on the disposable income of the individuals and household types in our study involved a further important step. We constructed a ‘baseline’ for each adult and household type shown in Table 4.1. *This baseline consisted of the disposable income that the person/household type would have had in mid-2019, taking account of inflation, if the tax and benefit changes introduced over the period 2009-10 to 2019-20 had not taken place.*

Measuring the difference. We then estimated the actual disposable income of each person and household type in 2019-20, taking account of the tax and benefit policy changes that had been put in place over the preceding decade, and also taking account of price inflation and the growth in earnings. The difference between the baseline and actual incomes in 2019-20 represents the cumulative impact of tax and benefit changes between 2009-10 and 2019-20 for each person or household type. To facilitate the comparison of the cumulative impacts across different household types and individuals, we measured these impacts as a proportion of net income in 2009-10.

Calculating a baseline income in 2019-20

If a person were earning the median male full-time wage in mid 2009, their private income would be \$57,253 a year. Taking account of the income taxes and benefits for which they would be liable/eligible for, we estimated a disposable income of \$45,628 in 2009-10.

Taking account of inflation over the ensuing decade, their earnings are equivalent to \$70,994 in 2019-20 and their disposable income (earnings net of taxes and benefits) are equal to \$56,579. This is their baseline income in 2019-20.

Actual incomes in 2019-20

By mid 2019, the median wage had risen by \$6,751 to \$77,745. Tax changes saw the taxes paid by workers on the median wage rise by \$3,142 (at 2019 prices). Another change increased their Medicare levy by \$490 per annum (in 2019 prices) whilst changes in the mid-income tax offset gave them an extra \$758. The actual disposable income of a person earning the median male full-time wage in 2019 was thus:

$$\$56,579 + \$6,751 - \$3,142 - \$490 + \$758 = \$60,456.$$

That's a net rise of \$3,877 a year (6.9%). Keep in mind, though, that most of this positive change in income was driven by the growth in median earnings. The changes in tax and benefits reduced disposable income by \$2,874 (5.1%).

As a final note on the methodology of our study, we assumed equal splitting of both household benefits, such as Family Tax Benefits, and household wealth. This is because data are not currently available on how such resources are shared within households and the STINMOD+ model only allows data on household housing wealth to be captured. This is a further limitation of the case-study because research has shown that while households do share some resources, they are not always equally shared. Future studies of cumulative impacts will hopefully be able to access data on the gender pattern of payments of Family Tax Benefits and the ownership of wealth within households.

What we found

The impact of the tax and benefit changes across and within the different household types

Our cumulative impact analysis focused on changes in disposable income in five types of household between 2009-10 and 2019-20, and on the impact of changes in taxes and benefits across couples and singles, and across women and men in a number of household types.

Differences in the impact of the tax and benefit changes across gendered household types

- We found that single people on unemployment benefits, of which the majority are men, experienced a fall in their real income over the decade by 1.0% (or \$184 per year) as JobSeeker payments failed to keep pace with inflation.
- As shown in Figure 4.1, single people on the Age Pension, the large majority of whom are women, saw their incomes rise by a relatively large amount (29.5%), but we need to keep in mind that access to the Age Pension was tightened over the decade, including an increase in the qualification age for the Age Pension for women¹. Hence, a smaller proportion of women were able to access its higher benefits.

¹ The pension age for women rose from 60 to 65 between 1995 and 2013. And between 2017 and 2023 the pension age for all Australians rose in stages to 67.

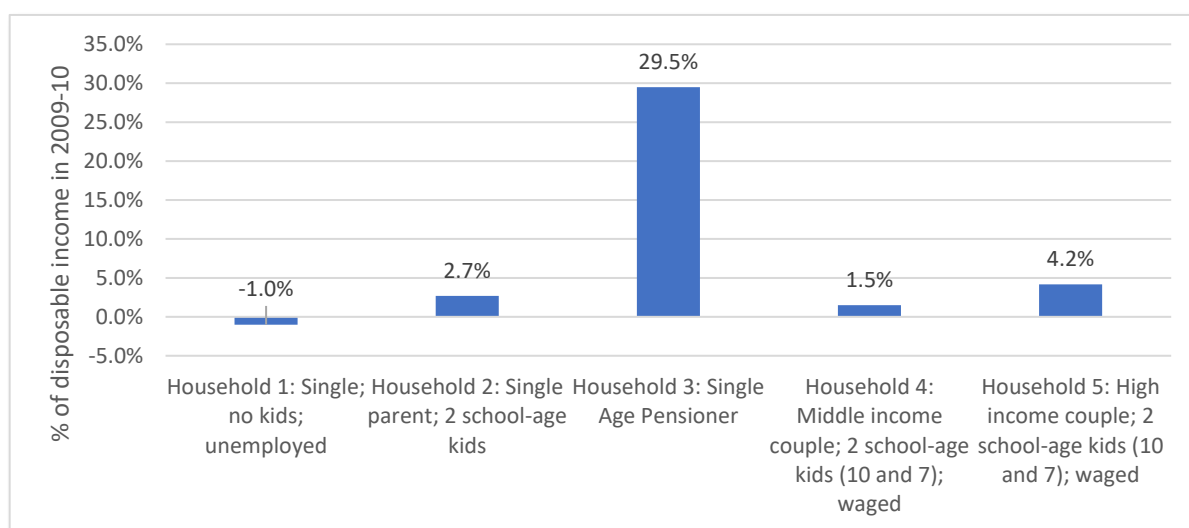


Figure 4.1 Changes in real disposable income between 2009-10 and 2019-20

- High income households with children saw their incomes grow in real terms by 4.2%, but the increase for mid-income households with children was only 1.5%. In terms of the impacts of changes in taxes and benefits, the mid-income household with children (as well as those on unemployment benefits) fared poorly. The mid-income household was heavily affected by a reduction in the means tested Family Tax Benefits, which fell in real terms by \$3,682 per annum (73.6%). Income tax liability also increased for this household type – by \$2,298 per annum (13.8%); the Medicare levy increased by \$742; and the low-income tax offset fell by \$1,184. Thus, whilst the real earnings of the mid-income household rose by \$9,142 per annum over the 10-year period, changes in taxes and benefits eroded most of these gains by pushing its real disposable income down by \$7,583.
- For high-income households, annual real earnings rose by \$17,110 (9.5%) over the decade, but changes in taxes and benefits reduced the growth in real income to \$5,715 (4.2%). Income tax liability increased by \$8,199 (19.7%); the Medicare level increased by \$1,243 (46.0%); whilst tax offsets increased by \$21 (1.6%).

Gender differences in the impact of the tax and benefit changes within couple households

- Figure 4.2 shows the relative growth in individual disposable incomes of men and women in mid- and high-income couple households between 2009-10 and 2019-20. The rate of wage growth across all individuals and households was assumed to be the same (at 9.5%).
- The differences shown in the graph reflect the differential impact of tax and benefit changes over the period. Women living in high income couple households fared relatively well, with their net income rising by 5.2% in real terms. Women in mid-income households fared the worst, barely shifting their disposable income over the study period, largely because of reductions in their Family Tax Benefits. Within these households the level of inequality increased further.

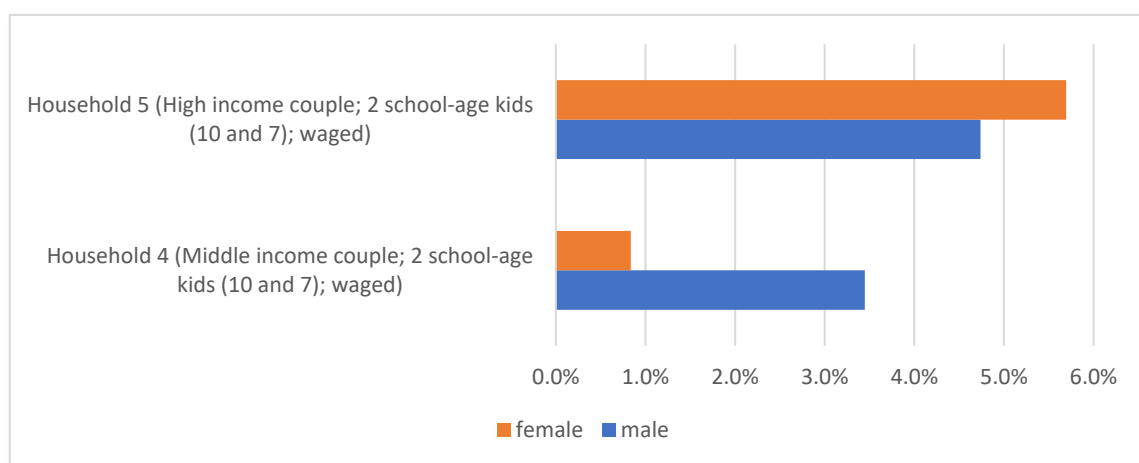


Figure 4.2 Growth in the real disposable incomes of men and women in mid- and high-income couple households, 2009-10 to 2019-20

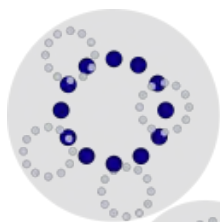
Realising the potential of cumulative impact and other distributional analysis

The ability to undertake cumulative impact analysis is heavily dependent on the data that are available. Household level data, of the type used in this chapter, can be analysed to show budgetary impacts on different types of households. This type of analysis can give a measure of what is happening to standards of living of households in different circumstances. Such analysis can be extended to assess budgetary impacts on gendered household types, comparing, for example, the outcomes for single men, single women and couples.

A further option is individual analysis, which isolates the effect of budgetary measures on men and women within households. This can be harder to do if the data on the economic resources of people within households aren't fully available and, thus, assumptions may need to be made about how they are shared. In this chapter data on individual earnings was available but assumptions needed to be made about the sharing of Family Tax Benefits and wealth within households, and this limited the impact assessment. Examining the access individuals have to money of their own is important because it gives some measure of financial autonomy, an important determinant of well-being.

Studies of the distribution of public services are important in understanding the gendered impact of budgets, given their role in determining individuals' standard of living. Inequalities in health, education, transport are especially important over a life-course and require different forms of analysis. The UK Women's Budget Group identify the types of models and data that can be used to assess the effects of public services.

The use of cumulative impact analysis by the federal government



Inequality has only appeared twice in the past 10 years of [federal] Budget Paper 1 (3493 pages). Reference to Australian 'poverty' appeared only once.

David Sligar (2017)⁶

Cumulative impact and other distributional analyses are used around the world as part of good budgeting practice by governments. Australia's federal budget does not regularly provide information about the distributional effects of taxes and benefits for informing public debate about the income and gender impacts of the budget.

Between 2005 and 2015, the Australian federal government did provide a distributional analysis in their budget documents, examining the effect of budgetary measures on a small number of hypothetical households and individuals. While these simple cumulative analyses were useful, they revealed a limited understanding of gender impacts as they glossed over the distribution of impacts within households, didn't say how prevalent those household types were (and so didn't give a picture of the overall distributional impact), and they failed to reflect the diverse composition of Australian households. In addition, commentators have noted that the analysis did not include spending on services or consider costs such as childcare. Small additions since the removal of distributional analysis from the budget papers in 2014 have not addressed the need for such analyses.

The limited distributional analysis in the federal government's budget papers, including in the Women's Budget Statement, has left the responsibility for rigorously demonstrating the financial effects of policies on different groups with researchers in organisations outside government.⁷ As noted above, cumulative impact analysis that captures gendered impacts better requires more sophisticated models and data that are often beyond the resources of women's and community groups.

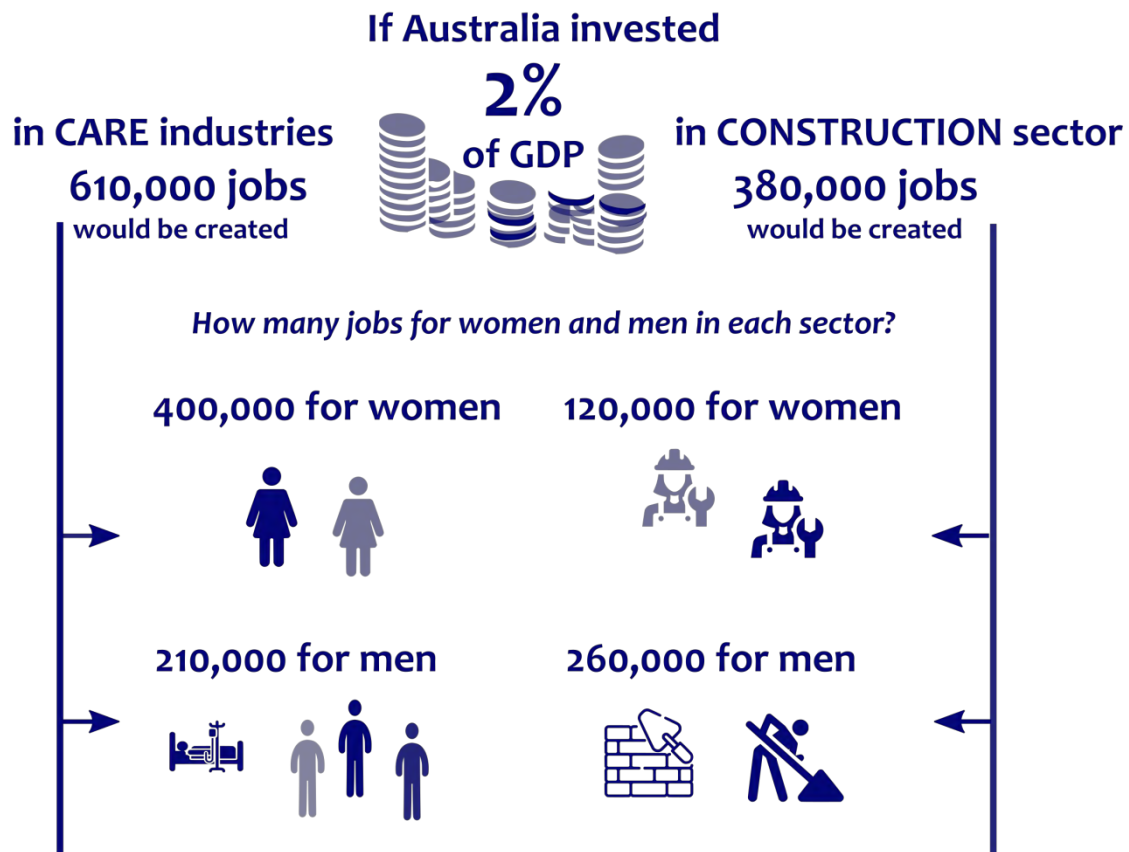
Notes, Case study 4

- ¹ To cite this work: Austen, S. (2025). Cumulative impact analysis. In M. Costa & R. Sharp *Women Count Australia: A Casebook for Gender-responsive Budgeting*. Adelaide, Australia.

We would like to thank Jerome De Henau author of Cumulative impact analysis. In UK Women's Budget Group. (2018). [Women Count: A Casebook For Gender-Responsive Budgeting Groups](#). United Kingdom.
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Case Study: Public Investment in Social Infrastructure

The economy is dependent on both social and physical infrastructure.



Every \$1 spent on quality early childhood education can deliver \$2 in economic benefits.



Much of the investment would be recouped through tax revenue and reduced social security spending on out-of-work benefits as employment is created and earnings increase.



CASE STUDY 5: PUBLIC INVESTMENT IN SOCIAL INFRASTRUCTURE

Monica Costa and Rhonda Sharp¹

Investment in infrastructure

Many governments responded to the COVID-19 induced economic crisis by borrowing to invest in infrastructure to stimulate the economy. Investment in infrastructure is spending that yields positive returns into the future, having collective benefits that individual spending will not provide, but is essential to support a society's economic and social activity.

By and large, when policymakers discuss infrastructure investment as stimulus they are referring to investment in physical projects, such as bridges, roads, railways and telecommunications. However, expenditure on social infrastructure, such health systems, childcare and education is also necessary for a well-functioning society.

Investing in quality social infrastructure delivers a better educated, healthier and better cared for population able to produce benefits worth more to a society over time than the initial costs of the investment.

Gender analysis. The application of a gender analysis to government infrastructure policies and funding helps ensure that social and physical infrastructure are considered symbiotically. When governments develop budgets, these questions should be asked:

- *Who is benefitting most from investments in different industries?*
- *What are the immediate and future benefits of funding public care and social infrastructure?*
- *What is the balance between investment in physical and social infrastructure?*
- *How can the case be made for investing more in social infrastructure?*

Investment in social infrastructure

Social infrastructure includes services such as childcare, healthcare, education, aged care and care for people with disabilities. Women are the main supplier of these services, through employment as service providers, and the main users, both directly and indirectly, because of their traditional caring responsibilities (also see Case Study 2 and 3).

The failure to view social infrastructure as a valuable investment reflects a gender bias in economic thinking.

Research commissioned by the National Foundation of Australian Women demonstrates that public investment in the care sector generates a range of social and economic benefits. Dixon (2020) modelled government funding of additional paid work for unpaid carers, mostly women, and found there were significant economic payoffs from the rise in employment, household incomes and GDP. Subsequent increases in revenue are likely to significantly offset the costs of any initial investment.²

Social infrastructure versus physical infrastructure

International country comparisons reveal that investing in care industries generates more jobs overall and more jobs for women than investing in construction industries (the usual outlet for stimulus spending).

The impact of government spending on types of infrastructure. UK Women's Budget Group researchers analysed the impact of government spending on social infrastructure compared to physical infrastructure for seven high-income countries, including Australia. Input-output tables and official statistics were used to estimate the direct, indirect and induced employment effects of an increase of public investment (see Figure 5.1) in both the construction sector and the care industries (child and social care) as examples of physical and social infrastructure respectively.³

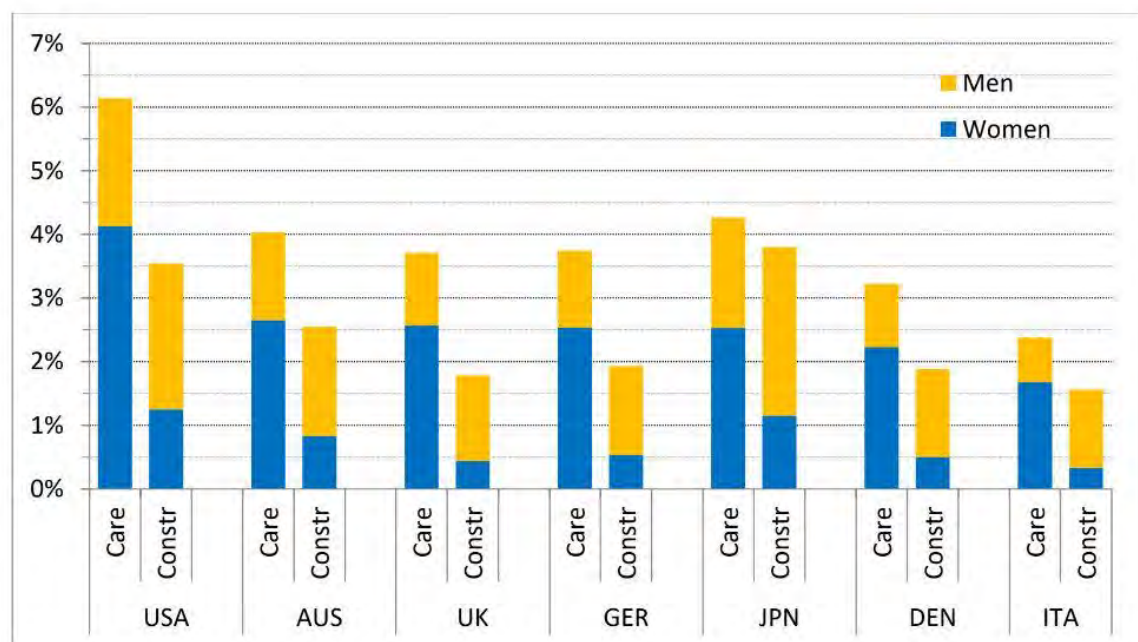


Figure 5.1 Percentage point employment rise of men and women stemming from public investment in care and construction industries.⁴

Across the seven countries analysed – Australia, Denmark, Germany, Italy, Japan, UK and USA – investing 2% of GDP in care services would boost overall employment rates by between 2.4 percentage points in Italy and 6.1 percentage points in the US. In Australia, the overall employment rate was estimated to rise by 4 percentage points, creating 613,000 new jobs. The modelling showed a rise of more than five percentage points in women’s employment in most of the countries, including 400,000 new jobs for women in Australia.

Social investment creates many jobs for men, as well as women, because the multiplier effect of investment in the care industry gives rise to new jobs outside the care sector.

In Australia, men’s employment would increase by 2.8 percentage points (210,000 more jobs) from investing in care, and by 3.4 percentage points (261,000 more jobs) from similar investment in the construction sector. Similar patterns of increase in men’s employment were found in the other countries.

Commensurate investment in social and physical infrastructure would generate increases in employment overall. But investment in the caring sector would see more women in the workforce.

Investing in Australia’s care sector would generate 1.6 times as many jobs as the same investment in construction. Women’s employment rates were estimated to increase by a greater amount, given their higher concentration in the care industry.

Social infrastructure investment contributes towards greater gender equality. It reduces gender gaps in paid employment, improves working conditions in the care industry and expands the options around the amount of unpaid care predominantly done by women. (See Box 5.1.)

Box 5.1 Gender impacts of public spending on care vs construction

In response to the government’s stimulus spending during COVID-19, the Australia Institute compared the likely impact of stimulating different industries on men and women. They used employment multipliers that assume that new jobs created in each industry are allocated in proportion to the historic female intensity of the industry. The results showed that for every million dollars of new construction investment, an estimated 1.2 direct jobs would be created, with 0.2 direct jobs for women.

The equivalent spending on education and training was estimated to create 14.9 jobs, of which 10.6 would go to women. Similarly, health care and social assistance are likely to generate 10.2 jobs per million spent, of which 7.9 jobs would benefit women.⁵

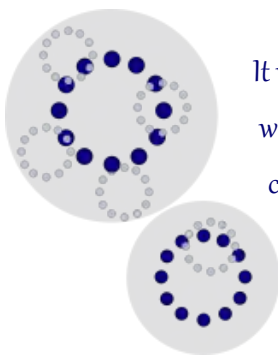
These results show that to get a good ‘bang for buck’, money would be better spent on those industries that are labour intensive. As it happens, these are industries that employ a greater proportion of women while generating more jobs for every dollar spent.

They include aged care, childcare, education, health, arts, entertainment and public administration that were largely excluded from the stimulus budgets to offset the impact of COVID-19 and the lockdowns introduced in Australia.⁶

Focus on childcare and early childhood education

Australia lags comparable OECD countries with high childcare costs (estimated at 27% of household income) and lower levels of investment and participation in early childhood education pre-school programs.⁷

Researchers and advocates have highlighted the multiple community-wide economic and social dividends generated by free, quality universal childcare and early childhood education that, over time, offset costs to the budget. A 2021 budget campaign led by Thrive by Five identified a triple dividend from such investments.



It will improve early learning outcomes for Australian children, increase workforce participation for women, and have long-term productivity gains by contributing to a more skilled workforce.

Thrive by Five (2021)⁸

Modelling and analysis. These claims are supported by several studies.

Analysis by the advocacy group, **The Front Project (2021)**, estimated that quality early childhood education can deliver \$2 of benefits to the economy for every \$1 spent. These benefits include improvements in earnings and employment prospects for parents, increases in tax collected and cognitive benefits for children.⁹

Modelling by **Janine Dixon (2020)** showed that providing 10 hours of additional work to carers of young children would expand the childcare sector by 12.6% (equivalent to 135,000 full time jobs); and if government provided this childcare for free, it would cost \$3 billion per annum over 10 years. A budget-neutral option for funding the expansion of free childcare with its many longer-term societal benefits would be to reduce by one tenth the cost of the tax cuts of the stage three Personal Income Tax Plan, estimated to cost \$300 billion over 10 years.¹⁰

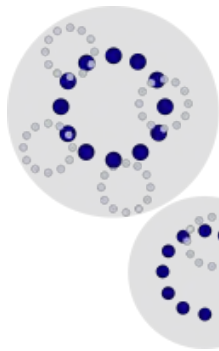
Advocacy group, **The Parenthood with Equity Economics (2021)** analysed the cumulative impact of free and high-quality early childhood education and care for all Australian children, in combination with investments in parental health, paid parental leave, and workplace practices. The study found that these measures would increase GDP by 4.1% by 2050 with a doubling of the gains (GDP rises of 8.7%) if Australia's female participation rate was lifted to that of males. The combined investments would substantially lift the future productivity of children, increase the participation of women in the labour market, reduce the financial pressure on families with young children and the disadvantage for developmentally vulnerable children. This would generate higher incomes, and tax revenues that would contribute to offset the initial outlays.¹¹

Making the case for social infrastructure

The dominant political and economic narrative has long been that increasing expenditure on health, education, aged care, childcare and early childhood education, is a cost to Australia that must be fully funded in the same year by tax rises, which are never popular.

This does not mean that policy makers cannot see long-term benefits in social infrastructure, but they are resistant to translating this potential into an ‘unfunded’ spending commitment. Furthermore, understanding the nature and extent of those benefits is limited by narratives that narrowly frame these expenditures as an income safety net or an incentive to encourage parents to work.

The challenge for researchers and advocates of investment in social infrastructure is to show its social and economic merits.



Investment [in childcare and early education] ensures all children gain access to quality early childhood services, regardless of what their parents can pay...Governments pay, children learn, and the economy and society benefit.

Jen Jackson (2020)¹²

Investing in social infrastructure is not just about economic growth and job creation, but the need to improve well-being in a fair and sustainable way. This is similar to debates about how to deal with climate change and environmental degradation.

A turning point occurred during the 2022 federal election when Labor campaigned with a gender equality policy that gave priority to the care economy. This approach resonated with women having experienced a disproportionate burden of unpaid care work during the pandemic and a public experiencing declining services in health, childcare, and aged care.¹³ After winning the election Labor followed through with a raft of care economy policies that set it apart from the Coalition. The narrative of the care economy is a prominent feature of its annual Women’s Budget Statements and the Treasurer, Hon Jim Chalmers made the care economy a central theme in his 2024-25 Budget Speech (see also Case Study 10).

Notes, Case study 5

- ¹ To cite this work: Costa, M., & Sharp, R. (2025). Public Investment in social infrastructure. *Women Count Australia: A Casebook for Gender-responsive Budgeting*. Adelaide, Australia.

We would like to thank Jerome De Henau author of Public investment in social Infrastructure. In UK Women's Budget Group. (2018). [Women Count: A Casebook For Gender-Responsive Budgeting Groups](#). United Kingdom.
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Case Study: Civil Society Research and Advocacy



CASE STUDY 6: CIVIL SOCIETY RESEARCH AND ADVOCACY

Monica Costa and Rhonda Sharp¹

The importance of civil society

The involvement of civil society is important if gender-responsive budgeting is not just a token exercise. By investing in research, promoting research findings through campaigns and advocacy, and holding decision-makers to account, civil society supports gender-responsive budgeting.

However, the work of civil society in gender-responsive budgeting is not easy. Difficulties include the complexity of budget analysis and policy processes, lack of time and resources, competing priorities and lack of networks and understanding of gender-responsive budgeting work.

This case study draws on Australian examples of civil society engagement relevant to gender-responsive budgeting. It illustrates steps involved in translating research and analysis into campaigns to change policies and budgets in line with gender equality.

Providing the evidence of impacts of policies and budgets

There is a long history of civil society groups and researchers partnering on gender issues, including women's employment, superannuation, women's health, violence against women, childcare and social welfare. These partnerships are critical for civil society to strengthen members' economic expertise and its credibility in policy debates.

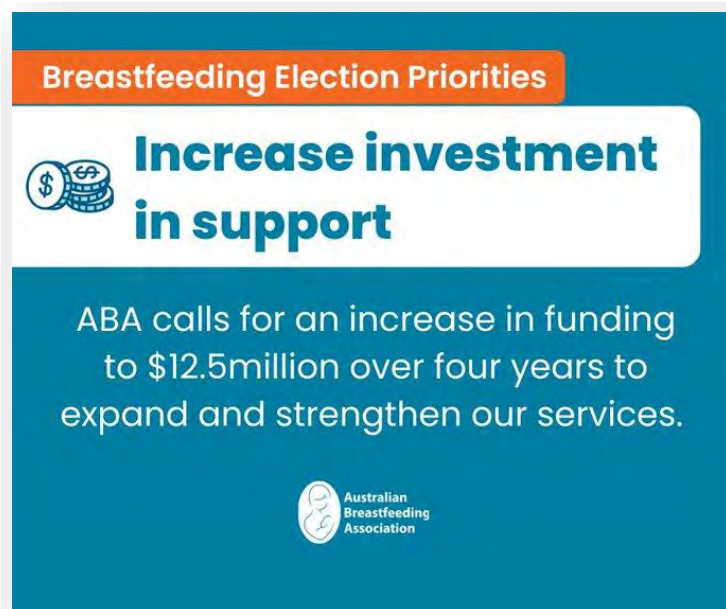
The Australian Breastfeeding Association (ABA) and researchers have established lasting and robust partnerships to influence conversations about what counts as part of the economy and its relevance for budgetary policy by highlighting the economic contribution of unpaid care work in Australia.

Breast milk

The importance of the economic value of breastmilk has gained some traction, with prominent international economists arguing that excluding human milk production from GDP would result in bias in policies and priorities.²

- In a pioneering study Australian researchers estimated the economic value of breast milk production to be at least \$2.1 billion in 1992 values. Policies to make breastfeeding available to all Australian infants would increase economic output by over \$3 billion a year.³
- ABA advocacy led to a 2006 parliamentary inquiry into the health benefits of breastfeeding. Julie Smith's research showed that exclusive breastfeeding in the first six months of a baby's life takes 17-20 hours a week. The research has focussed attention on women's lactation work, the trade-offs between paid and unpaid work and the economic impact of breastfeeding in terms of forgone current and future income.⁴
- Since 2017 Australian activists and researchers have taken a gender-responsive budgeting approach by using the World Breastfeeding Costing Initiative, an international costing tool, to show it would cost around \$16 million to implement a baby feeding health initiative.

The experience of developing the costings led the ABA to campaign for an increase in its funding prior to the 2022 federal election (see tile). The Albanese Labor government committed \$11.3 million for breastfeeding services in its 2023/24 budget, which include training for ABA Helpline volunteers and support to expand the donor milk delivery services of the Australian Red Cross.⁵



ABA, 26 April 2022 (X, formerly Twitter)

Building relationships and partnerships for gender-responsive budgeting

In Australia women's organisations have built diverse coalitions to advance a gender equality agenda and gender-responsive budgeting is increasingly recognised as being part of the strategy. Working through partnerships expands the resource base for gender-responsive budgeting, including access to knowledge of gender impact analysis, and how the public service and budget decision-making works. Partnerships enable the strategic use of influence by allocating particular tasks and activities to those partner organisations who are better placed to be effective. It also facilitates mobilisation of support around campaigns and in the face of exclusion from policy and budget processes.

National Foundation for Australian Women (NFAW)

NFAW, an independent feminist organisation, has been – and continues to be – an influential civil society driver in applying a gender lens to the federal budget.

Since 2014, the NFAW has drawn on its networks of gender and policy experts and partner organisations who work in teams with an overall coordinator and editor to publish each year an increasingly comprehensive analysis of the impacts of the budget on women and girls – the Gender Lens on the Budget. The analysis is sent to all politicians and uses a media strategy that targets a couple of key issues.

In addition, NFAW is active in contributing to policy debates by making submissions to inquiries and reviews of specific economic policies, lobbying politicians, providing briefings and appearing before parliamentary committees.

NFAW supports members' organisations of the Equal Rights Alliance (ERA), in particular young women, to confidently read, assess, and speak about budgets and contribute to budget debates, pre-budget submissions and monitoring budget outcomes.

Relationship building allows for strategic political activism. This was on display when eight women's organisations and other community groups were excluded from the 2019-2020 budget lock up, where the government grants early access to the budget papers. Coverage from the media organisation, Women's Agenda, and active lobbying from several women's organisations, including NFAW, and the Office for Women corrected this, and an invite was extended to two women's organisations.

Box 6.1 Lessons for working with civil society – the UK Women's budget group⁶

Find the right partners and take the time needed to build relationships with them.

Pairing policy driven organisations with grassroots women's organisations has advantages for both. Similarly, skills and knowledge can be expanded by forming alliances with organisations and individuals that are not focused on gender equality.

Tap into existing networks.

Find out what campaigns and relationships the existing networks of civil society organisations and campaigners are working on at the national, state and local levels, as it prevents replication and amplifies the results.

Recognise different forms of expertise.

Researchers, former bureaucrats and civil society organisations, particularly those working at the grassroots level, and those not dedicated to gender equality, can bring knowledge and expertise of the impact of policy on women's lives. Similarly budget expertise and data analysis can help strengthen a campaign.

Recognise barriers to participation.

Members of grassroots and sector-based organisations may face many barriers to participation – including multiple demands on paid work and unpaid care and lack of resources. Consider alternative ways for meeting, communication, sharing the work and building capacity.

Follow-up.

Ensure the goals of working with civil society organisations are clear and that the engagement is meaningful. If your aim is to provide training, consider how these skills will be used beyond the training and include time to follow-up.

Building gender-responsive budgeting capacity through intersectional work

A diversity of voices and experiences can be incorporated in gender-responsive budgeting with an intersectional approach that goes beyond gender to include multiple characteristics that intersect and contribute to our identities. Socio-economic class, race, ethnicity, age, LGBTIQ+ status, disability and their interactions influence the way we experience policies and budgets.

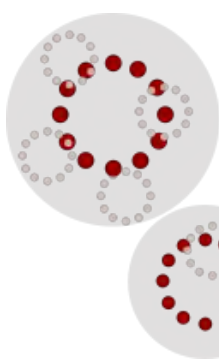
The COVID-19 economic and health crisis drew attention to the varied impacts between different groups of women and men and highlighted the urgency of an intersectional economic analysis. However, it cannot be assumed that there is adequate commitment and capability to do such intersectional work.

Shift Gender Equality Network (The Shift)

The Shift, an online network of gender equality advocates, has focused on intersectionality and their experience illustrates the importance of processes of working together to effectively include voices often marginalised.

The Shift developed an online workshop *Intersectional Movements and a Gender Equal and Just Future: Listen. Think. Trust. Act. Differently* during the 2021 National Aborigines and Islanders Day Observance Committee (NAIDOC) week.

This workshop was led by First Nations women and aimed to strengthen collaboration, learn from past mistakes and create new ways of organising and advocating for change. It used the skills of visual listener Devon Bunce⁷ to capture the discussion and open new channels of understanding. Working closely with First Nations women led The Shift organising crew to think differently about the workshop content and its outcomes, both in the lead up to and after the workshop.



Our (the organising crew's) original plan looked very different to what we finally presented as we strived to listen and be led by First Nations women. With the leadership of Michelle [Deshong] and the guidance of June [Oscar] and others, the journey to this convening was itself an act of listening, thinking, trusting and acting differently.

The Shift Organising Crew

The lesson here is that without First Nations' women's voices and leadership gender equality movements will fall short of their aspirations for change.

Using research in campaigns

As demonstrated by the experiences of ABA and NFAW (described above), research and analysis are powerful starting points for campaigns and activism. On occasion, anecdotal evidence provides a signal to civil society of a gender issue or gap. This can provide the impetus for further research and the development of campaigns to make the problem visible and advocate for its redress through a change in government policy and/or budget.

Housing precariousness

The Equal Rights Alliance (ERA) brought attention to the increase in **older women's housing precariousness**. Their experience is an example of a pathway to translating research into action, with the research and the actions evolving over time.

In the 2010s, some women's organisations began to notice a trend in older women experiencing housing stress. ERA responded by developing a research agenda and collectively campaigned for affordable and appropriate housing for older, single women.

Existing data and research failed to provide a complete picture of women's experience of homelessness and housing services and policy. Despite data on housing stress and assistance available, understanding of housing appropriateness and wellbeing was limited.

Housing Stressometer

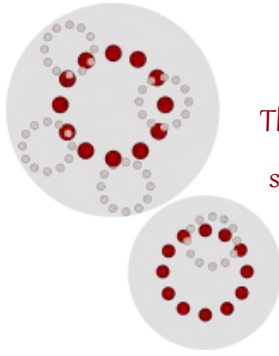
ERA amplified the case for further research by conducting a Housing Stressometer, a social media survey on housing wellbeing, which included 13 questions covering income, housing costs, safety, state of repair, accessibility, size, security and desire to move.

This survey found that 20% of the women, who were the majority of all respondents, were avoiding housing stress, paying less than 30% of their income on housing costs. However, they accepted housing that was less than adequate, with two or more issues related to housing condition.

These findings suggest that the lack of housing affordability is more significant than previously indicated by research. Furthermore, existing measures of housing stress pay limited attention to housing conditions and therefore fail to understand older single women's risk of homelessness.

A tsunami of older women

Becoming homeless was used to develop a campaign on older women's housing needs. ERA drew on the survey to create a relatable portrait of older women (your aunt, your mother) and the trade-offs between cost and wellbeing experienced by this age cohort. ERA was aware that the campaign needed to connect with and capture the imagination of parliamentarians and social media users. **The message that a tsunami of older women was about to crash into housing homelessness was developed.** After a couple of years ERA found parliamentarians remembered the message and would quote the phrase back to them.



The housing message of the tsunami took ERA around five years to even start to cut through on its links to the budget. Gender-responsive budgeting is a hard concept because it deals with bias and the way our structures are built. What is needed is a set of words that people can latch onto, then you can discuss meaning.

Equal Rights Alliance (ERA) Member

The research drew attention to the need for long term and national investment in affordable housing supply with accessibility and appropriateness at the heart of housing policy.

National Housing and Homelessness Agreements (NHHAs)

ERA's research and advocacy work on housing wellbeing gained momentum in the lead up to the 2018-2019 NHHAs which provided the policy framework for the disbursement of funds from the federal government to the states and territories.

ERA campaigned to have women considered specifically in the national partnership agreements, including mobilising partner organisations to lobby for gender-responsive agreements and sector policies, as well as additional investment to address the structural disadvantage faced by women.

As a result, agreements across states and territories referred to women in their policy overviews and, in a few cases, as a target for action. Commentators saw the inclusion of women in the NHHAs as a means of encouraging a coherent approach across states and territories in future agreements and facilitating campaigning on gender issues.

Creating accessible messages for campaigning

Various strategies are used to develop clear campaign messages. A popular method is to use a number which communicates simple, clear and relevant information. Such headline indicators have been used to highlight the economic impact of gender inequality, to quantify the benefits of implementing gender equality measures and to emphasise the need for urgent government action.

Costs of domestic violence and prevention

Women's groups have campaigned and advocated around the 'silent epidemic', and more recently termed 'national emergency', of domestic violence since the mid-1970s.

By the late 1990s attention had turned to policy development with the Partnership Against Domestic Violence under the Federal Office for Women providing funding to a variety of research activities. The first national study on the economic cost of domestic violence by Access Economics in 2004 changed the framing around domestic violence, showing that domestic violence was 'an expensive epidemic' with an estimated cost of \$8.1 billion a year borne by victims and governments (see also Case Study 3).⁸

A decade later Our Watch and the Victorian Health Promotion Foundation commissioned research that provided monetary indicators of the costs and the benefits of prevention to draw attention to the gap between the costs of inaction and action around domestic violence. In the absence of further action to prevent violence against women, costs would accumulate to \$323.4 billion over the 30 year period from 2014-15 to 2044-45. The potential benefits from actions to reduce domestic violence far outweigh these costs, with benefits from investing in prevention ranging from \$37.8 billion to \$74.7 billion over a lifetime.⁹

Counting Dead Women

A feminist digital network, **Destroy the Joint**, adopted the strategy of recording the number of fatal incidents of violence against women (femicide) in the *Counting Dead Women Australia* campaign (see social media tile).



Destroy the Joint , 17 September 2024 (Facebook)

In its first *Facebook* post in 2014, *Counting Dead Women* called out the federal government's cuts to domestic violence for their impact on the number of deaths.

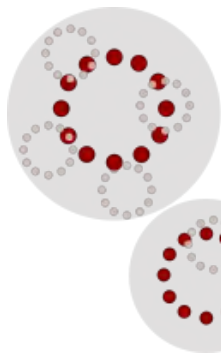
This campaign filled two important gaps:

- the lack of contemporaneous data on fatal violence against women
- the limited mainstream media reporting with its overwhelming focus on individual events.

Counting Dead Women illustrates in a headline indicator the structural nature of violence against women and underscores the urgency of addressing it. The hope is that this register will have the prominence of the national road toll and, similarly, attract significant funding to address it.¹⁰

Counting Dead Women is widely cited in the media, federal and NSW parliaments, and won in 2015 an award for the best social media reporting on domestic violence.¹¹

Following the death of four South Australian women at the alleged hands of their partners in one week, the federal government announced in 2023 the establishment of a statistical dashboard. This dashboard aims to provide up-to-date information on changes overtime in key measures on family, domestic and sexual violence to help policy makers better understand the scale and patterns of the problem. It is planned that in the future it will be integrated in the outcomes framework of the budget. Against this background, pressure from advocates led South Australian Premier Peter Malinauskas to call a royal commission into domestic, family and sexual violence.



Counting Dead Women Australia reveals to politicians it's an epidemic in the same way road deaths are an epidemic [which helped funnel massive funding into road safety].

Jenna Price (2018)¹²

Support for parents

Another strategy is to use international comparisons to create accessible messages. The Parenthood, a movement to support parents in Australia, has used a UNICEF survey of 41 developed countries in its communications to highlight Australia's poor international performance in terms of supporting parents.



The Parenthood, 21 June 2021 (X, formerly Twitter)

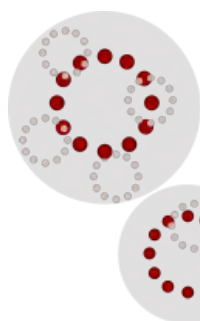
Comparisons of Australia's performance in its management of early childhood education and care increase demand for greater accountability of government policies and funding. The Parenthood has used comparative data as part of a campaign to highlight the systematic lack of support for parents and the need to urgently address it. It has joined with others to advocate for gender-responsive budgeting with more robust public funding for childhood services.



The Parenthood, 25 June 2021 (X, formerly Twitter)

Pathways to change policies and budgets

Influencing policy and budgets to be gender-responsive is often not easy, even when there is good evidence to do so. Campaigns place a huge demand on voluntary, largely women's, unpaid labour and sustaining the quality and momentum of this work raises a number of challenges.



We're being recognised and our (policy and budget) contribution is being valued but it sets up this expectation, and we're going to have to make sure that our systems are strong enough to maintain what we're doing, given that we're volunteers.

NFAW member

Successful campaigners understand that budgets are political, have a strong knowledge of the political landscape and draw on a variety of strategies. The choice of actions depends on the strategy being deployed and where you are in the process. Table 6.1 summarises the range of strategies, illustrated with Australian examples covered in this casebook.

Table 6.1 Strategies and actions for change

This table draws on materials developed in a community workshop on campaigning and change hosted in 2023 by South Australian Council of Social Services.

Strategies	Actions	Example
Direct action	<ul style="list-style-type: none"> – Formal lobbying of Members of Parliament (MPs) – Social media (tagging MPs posts) – Election specific actions (report cards) 	GenVic has hosted events such as pre-state budget breakfast with MPs invited. As part of the 2021-22 budget GenVic undertook an analysis of the budget against the priorities of the sector to produce a score card.
Parliamentary processes	<ul style="list-style-type: none"> – Feed questions to MPs – Submissions, presentations and petitions to MPs, Parliamentary committees, reviews and inquiries – Work with cross-party parliamentary groups and champions 	NFAW provides submissions and presentations to a range of parliamentary committees – e.g. presentation to the 2018 Senate Economics Legislation Committee on the gender impacts of the proposed personal income tax plan.
Executive, regulatory processes	<ul style="list-style-type: none"> – Direct lobbying (ministers, departments and committees) – Membership of committees and reviews – Formal reporting/compliance processes – Submissions to consultations – Freedom of Information requests 	Women’s organisations were involved on the Expert Reference Panel to the NSW’s government 2022 Women’s Economic Opportunity Review that shaped the 2022-23 Women’s Opportunity Statement.
Public communications	<ul style="list-style-type: none"> – Campaign events and materials – Social and traditional media (eg opinion pieces and talk back radio) – Independent media sources – Commercial advertising – Statements of experts and celebrity support – Surveys and polling 	The independent women’s media, Women’s Agenda, elevates the concerns of women’s organisations (e.g. exclusion of women’s organisations in the 2019 budget lock up).
Mobilisation	<ul style="list-style-type: none"> – Social media mobilisations (petitions, calls to action) – Events (shows, seminars, public meetings) – Education and consciousness-raising – Industrial action – Mobilising support of others (voting in unions, local governments) 	<p>ERA strategically used a social media survey - Housing Stressometer - as part of a campaign on older women’s housing precariousness.</p> <p>Destroy the Joint’s Counting Dead Women used social media to highlight the epidemic of domestic violence deaths.</p>
Legal action	<ul style="list-style-type: none"> – Calling for a Royal Commission – Legal threats and cases – Legislative instruments 	In the aftermath of the four women killed by their partners in one week in late 2023, domestic violence prevention campaigners demonstrated on the steps of South Australia’s Parliament calling for a Royal Commission on intimate partner violence.
Direct action	<ul style="list-style-type: none"> – Physical action (pickets, demonstrations) – Cooperatives/mutual aid – Service provision 	The March4Justice took place in March 2021 with tens of thousands of women across Australia marching against sexual violence, demanding for safety at home and at work. Their direct action led the government to launch an advisory body focusing on violence against women and raised the profile of gender equality ahead of the 2022 elections.

Notes, Case study 6

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- ⁶ UK Women's Budget Group. (2018). *Op. cit.*
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- ⁸ McKinnon, M. (2004). \$8bn cost of domestic violence. *Weekend Australian*. October 22-23.
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- ¹⁰ *The Hack*. (2018). [October most violent month for women in six years](#), Destroy the Joint says. Triple J 1 November; Koubaridis, A. (2015). [Counting dead women: The issue we need to talk about](#). News.com.au 4 May; Baker, N. (2018). [Counting dead women: The project keeping toll of Australia's hidden epidemic](#). SBS 23 October.
- ¹¹ Price, J. (2019). *Destroying the joint: A case study of feminist digital activism in Australia and its account of fatal violence against women*. Doctoral thesis. Sydney, University of Sydney.
- ¹² In *The Hack*. (2018). *Op. cit.*

Case Study: Using the Media

Timing

Make it easy for journalists to cover your research.

Be aware of events competing for attention.



Framing

Think about how your work fits in with the priorities of the decision makers in order to show the value of your ideas in the context.



Good communications are essential if research and analysis are to have an influence.

Bringing the analysis to life

Increase media attention by focusing on a key fact that symbolises a larger problem.

Use visual forms, such as graphs and images to make data more accessible.

Humanise the issue with personal stories, quotes and case studies.

Strategically using different sources of media

Blogging Podcasts.

E-newsletters.

Television

Think tank newsletters.

Newspapers.

New media formats.

Policy research outlets.

Women's media.



CASE STUDY 7: USING THE MEDIA

Monica Costa and Rhonda Sharp¹

Good communication is essential if research and analysis are to influence politicians and other policy actors. For your work to get noticed, it's important that policy-makers, civil society groups, and others are aware of the available research and analysis, understand its relevance to their interests, and feel motivated to take action for change. For civil society groups, good communication can help to mobilise support for campaigns, funding and new membership.

The UK Women's Budget Group used their experience as a progressive economics think tank to develop their *Using the Media* case study. Key lessons include:

- *Timing is everything.*
- *Frame your message appropriately.*
- *Bring the analysis to life.*
- *Use of different media sources strategically.*

We illustrate these key lessons for effective media communications with Australian examples relevant to gender-responsive budgeting.

Timing is everything

Picking the right time to argue your cause provides a greater opportunity for success. Timing was critical, for example, for a successful 2021 Victorian budget campaign launched by the peak body Gender Equity Victoria (GEN VIC).

GEN VIC started early developing a budget submission, *2021-22 Towards a Gender Equal Recovery Budget*, as part of a campaign to influence the state government's budget preparation. The budget submission set out, and costed, a policy blueprint to restructure the economy in response to the COVID-19 economic downturn. The submission built on months of consultation with 42 organisations and experts in a variety of fields with the aim of turning the COVID-19 crisis into an opportunity to reform Victoria's economy and public health system.

A suite of investments (\$271.2 million) was proposed, incorporating an improved gender architecture to build the capacity to undertake gender-responsive budgeting within government and civil society. This included an independent expert advisory group on gender equal economics. Further investments included job creation, health services, the care economy, violence prevention, and building community (see GEN VIC social media tile).²



GEN VIC Facebook 19 May 2021

The launch of GEN VIC's budget submission coincided with a national gender equality debate that received significant media attention. The interest on gender equality was fuelled by a backlash caused by the failure of the federal government's October 2020 budget to address the impact of the COVID-19 pandemic on women. In addition, in early 2021, harassment and violence against women was given prominence in the media after several scandals in federal parliament. The media attention created a space for discussing the systemic nature of gender inequality and the importance of the budget.

In this political context, a campaign was developed to lift the profile of GEN VIC's budget claims. It included a coordinated social media approach with artistic tiles, a presence on X (formerly Twitter) and public events. A timely event was GEN VIC's pre-budget breakfast which drew attention to gender equality on the day that the state government announced its budget (see Case Study 9).

Framing

Framing is about providing a focus for the story you are trying to tell with your analysis and campaigning. It gives your narrative structure and coherence. For example, a report into the impact of spending on health could use a number of different frames, depending on what the author wanted to emphasise:

- *an example of how gender-responsive budgeting helps the government improve its policy-making*
- *a criticism of the government for not spending enough*
- *acknowledging the progress the government has made*
- *a piece of research*
- *a way of sharing the voices of women*
- *the success of a campaign for change.*

Framing that fits in with the priorities of decision-makers can help them engage with the analysis or campaign. During the 1980s and 1990s women and welfare groups in Australia framed much of their work around women's poverty and the government's commitment to end child poverty. It was argued that ending child poverty meant tackling women's poverty: children were poor because their mothers were poor.

Australian and international evidence was used to highlight the fact that money paid directly to mothers was more likely to be spent on children than money paid to fathers. This helped persuade the government that child payments should increase and be paid to the main carer, usually the mother, in order to reduce child poverty.

Acknowledging progress can provide a useful frame for furthering engagement with the government. Following the launch of the 2021 state budget, GEN VIC provided a budget scorecard (see tile), concluding that the government had demonstrated an appreciation of the need to address the impact of the pandemic on women. Ticks were given to gender equal jobs creation, care, health and gender-responsive budgeting architecture, which offered 'promise in the march towards a Gender Equal Recovery' from the effects of the pandemic.³



GEN VIC (2021)⁴

Choosing a single frame can reduce the complexity of issues and leave the priorities of decision-makers unchallenged. For example, in the case described above, the framing of government spending for women as a way to care for children ignores women's economic autonomy and intra-household inequality as issues in their own right and reinforces assumptions of women's roles as mothers.

Bringing the analysis to life

Those engaged in gender-responsive budgeting are aware that being able to quantify impact with numbers and statistics increases media interest in their work. Consideration needs to be given to maintaining the focus on key messages in the midst of large amounts of statistical data.

A number of tactics can be used to bring the numbers to life, including:

- *Displaying information in graph form to illustrate trends, distribution patterns and impacts*

As part of our research project on retirement incomes, we provided Briefing Notes to federal Treasury and the Office for Women that sought to identify key economic relationships in gender outcomes in retirement.

One issue covered was the link between education and long-term earnings. Our analysis used 15 years of Housing, Income and Labour Dynamics in Australia (HILDA) data to provide a guide for lifetime earnings.

The graph (below) shows women with higher levels of qualification earn more over the long-term than those with lower levels of education. For example, the median long-term earnings of women with a postgraduate qualification is close to \$300,000 or 128% higher than the earnings of those with a TAFE certificate.

Significantly, educational qualifications do not raise women's long-term earnings to levels equal to those of men. Troublingly, the median total gross 15 year earnings of women with a Bachelor degree is actually lower than that attained by men with Year 12 qualifications.

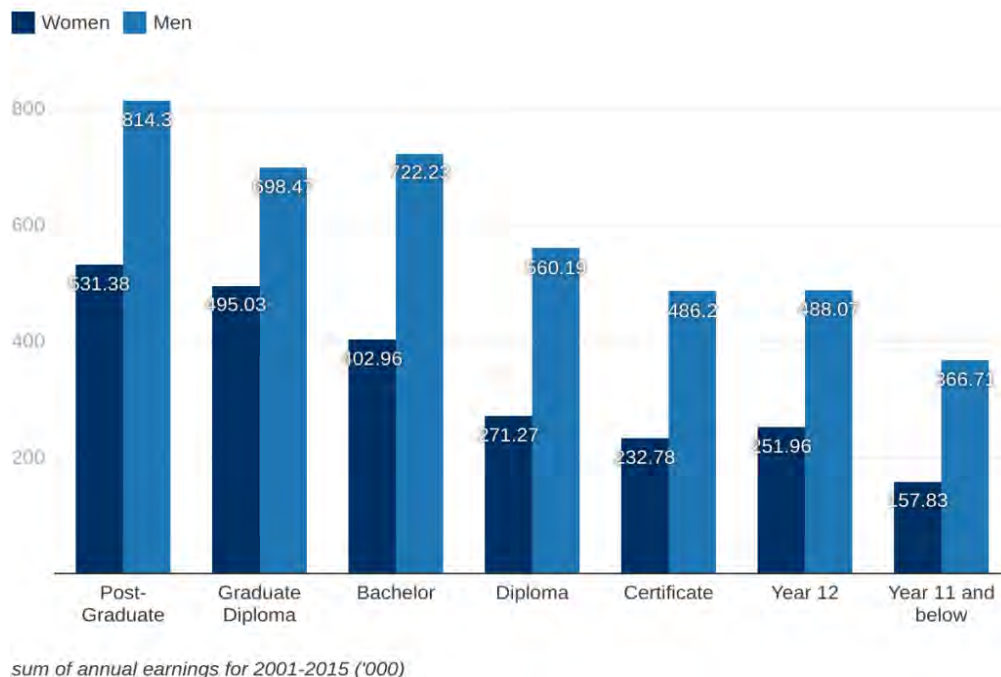


Figure 7.1 Median long-term earnings of Australian women and men, by educational category⁵

- *Focussing on a key fact that symbolises a larger problem*

A YWCA report into regional women's housing needs and challenges included many indicators. To communicate the findings of the report, the YWCA developed social media tiles focusing on a key number to illustrate the gendered nature and dimension of the housing problem.⁶



YWCA (2020)⁷

- *Using related data on a topic in the form of an infographic*

The statutory authority, the Workforce Gender Equality Agency (WGEA), produces an annual scorecard on a series of labour market indicators for private and non-governmental sectors. It uses data from an annual employer census of private sector and medium size employers. The 2022-23 employer census captured data from more than 5,000 employers and covering over 4.8 million employees. It highlights the relationship between key gender issues in the labour market together with statistical data and progress on policy actions.

Workplace gender equality in Australia

Click on a tile below to find the answer to the question.



Workplace Gender Equality Agency (2023)

Workplace gender equality in Australia interactive infographic

Case studies, quotes and personal stories

Print and broadcast media are more likely to run stories about reports if they can focus on one or two individual case studies. This can risk making the structural nature of the problem invisible (see Case Study 6, Dead Women Count campaign).

Individual stories can help to bring statistics and analysis to life by making a problem relatable. Personal stories can humanise a policy problem and highlight how a change in policy settings can have many, often unintended, consequences.

Quotes and personal stories of women featured in the YWCA National Housing's report into regional women's housing needs. These personal stories were collected through focus groups. They complemented quantitative data analysis with women's rich and nuanced experiences of homelessness, and unsafe and insecure housing. The YWCA's National Housing campaign used these personal stories as part of a social media strategy (#YWCAHousingResearch #WomensHousing #WomensRegionalHousing).



YWCA (2020)⁸

Strategic use of different media

A diverse array of media channels and formats can be used to communicate your research and analysis. These include traditional media (newspapers, television and radio), social media, new media formats, women's media outlets, websites, podcasts, videos, and many others.

It is important to be clear about who you are trying to influence and mobilise, including understanding the media channels and formats that are likely to get you noticed.

Social media, for example, has been used to communicate gender-responsive budgeting messages by both civil society and government. Live-postings are used during significant parliamentary debates, commenting on the speeches made, and sharing relevant key facts from research. Trending hashtags and handles of journalists and politicians are used to draw attention to responses and make journalists aware that you are available for comment.

A strategic use of social media was the online mobilisation around #crediblewomen. On the night of the 2020-2021 federal budget announcement, the think tank, Per Capita, estimated that budget allocations in the government's *Women's Economic Security Statement* amounted to 0.038% of the total budget. This was published online in the *Women's Agenda* by the executive director of The ParentHood and shared widely (see below).

Prime Minister Scott Morrison's Office was swift to dispute this assessment claiming that 'nothing in the budget is gendered' and stating that 'no one credible' would agree with this assessment.⁹ Overnight, #crediblewomen gained wide social media and media coverage. Coverage of the budget highlighted the fact that the government had a limited understanding of the gendered impacts of the budget, with a focus on gender specific/targeted and small allocations.

The budget became a symbol of how the disproportionately negative impact on women of the COVID-19 pandemic was being inadequately addressed.

Georgie Dent
@georgiedent

Women, who comprise slightly more than half the population, who have carried Australia through this pandemic and borne the brunt of the adverse financial & social implications of COVID-19 get 0.0385% of the \$600B+ spend. There's no way that's not shocking.

10:30 AM Oct 7, 2020, X (formerly Twitter)

Incredibly proud to be foundation member of the #crediblewomen army. All welcome.

4:31PM Oct 7, 2020, X (formerly Twitter)

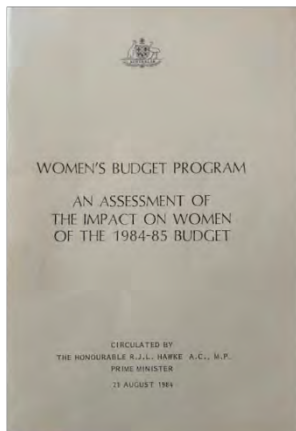
X

Notes, Case study 7

- ¹ Costa, M., & Sharp, R. (2025). Using the media. *Women Count Australia: A Casebook for Gender-responsive Budgeting*.

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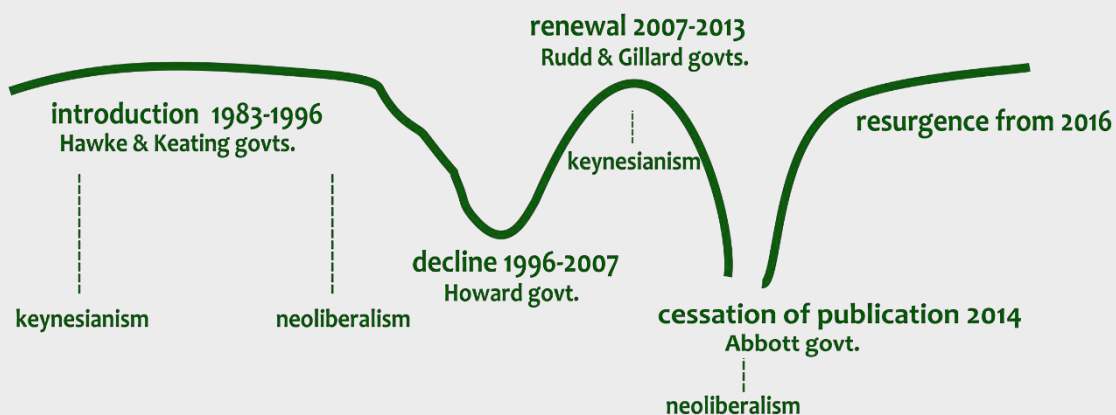
Case Study: Early History of the Women's Budget Statement



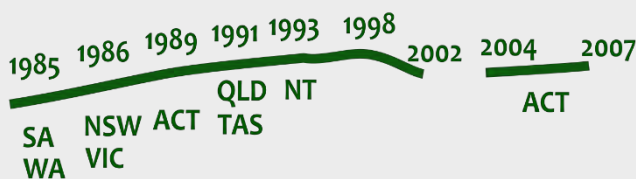
A Women's Budget Statement is an account by government of how the measures of its annual budget progress its gender equality commitments.

For over four decades the Women's Budget Statement has been a defining feature of Australia's gender-responsive budgeting across federal, state and territory levels of government.

Uneven Evolution of the Federal Women's Budget Statement



Patchy Progress in State and Territory Statements



Women's Budget Statements

- challenge the myth of gender neutrality of budgets
- require a strong women's movement
- struggle under neoliberalism

CASE STUDY 8: EARLY HISTORY OF THE WOMEN’S BUDGET STATEMENTS

Monica Costa and Rhonda Sharp¹

Innovation in government policy and budgeting

The publication of an annual Women’s Budget Statement by governments has been a defining feature of gender-responsive budgeting in Australia. A gender/women’s budget statement is an accountability document that reports to the public on the impact of a government’s annual budget on gender equality.

A Women’s Budget Statement was a world first policy innovation introduced in the 1984-85 budget papers by the federal Hawke Labor government. In 1985-86 the South Australian Bannon Labor government followed suit. Over the next five years all the state and territory governments introduced a Women’s Budget Statement, but by 2000, changes in economic and political contexts meant that the states and territories’ statements had all but disappeared. The federal Women’s Budget Statement ceased publication in 2014.

Historically, in Australia, the term *women’s budget statement* refers to a variety of forms of documents reflecting different relationships with the budget process and Treasury’s involvement and responsibility for the statement’s preparation. In many cases during the early history of these statements the offices for women have played a strong coordination role in the development of the document, with Treasury taking responsibility for the financial details. Statements published as official budget documents infer the government as a whole is accountable, whereas those signed off by the Minister for Women only infer more limited budget and policy accountabilities. Some early statements included ministerial or agency analysis of policy measures, facilitating ministerial/agency accountability to women.

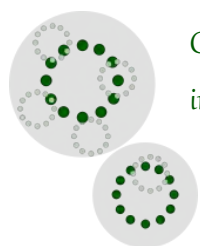
These Women’s Budget Statements offered a broad narrative of how different budget measures promoted achievements for women and gender equality. In varying degrees, they reported details of monies allocated and indicators against which progress could be measured.²

After a long hiatus, Women’s Budget Statements have recently undergone a renewal at all levels of government (see Case Studies 9 and 10). Australia remains one of a limited number of countries that publishes such a statement, although other countries include some form of information about gender-responsive budgeting in their budget papers. In 2022, only five OECD countries had standalone gender/women’s budget statement as part of gender-responsive budgeting work.³

In this case study the term *women’s budget statement* is used in discussing the specifics of Australia’s early experience. Globally, the term *gender budget statement* has become common.⁴

This case study explains the history of Women’s Budget Statements in the first period of their application to budgets by the Australian federal, state and territory governments, and identifies the lessons that can be drawn from this period for the future of gender-responsive budgeting.

Australia's early history of Women's Budget Statements



Gender responsive budget initiatives aspire to provide a gender analysis of the impact of policies funded by the budget and to influence the budgetary decision-making processes. Australia, by making the Women's Budget Statement the centrepiece of its gender-responsive budgeting initiative had made important, although uneven progress, over its 30-year (early) history.⁵

Rhonda Sharp and

Ray Broomhill

FEDERAL GOVERNMENT (1984-2013)

*The first Women's Budget Statement started out as 'a consciousness-raising exercise for the bureaucracy' to demonstrate that policies and budgets were not gender neutral.*⁶ It was first introduced in the 1984 federal budget by the newly elected Hawke Labor government, underpinned by a Keynesian approach to economic policy, a strengthened gender architecture and led by the Office of the Status of Women (OSW).

The innovation of the first statement. The idea of a Women's Budget Statement had first been raised at meetings of the women's advisers (known as the femocrats) who headed the women's policy offices established in the 1970s. The femocrats regarded the budget statement as a tool with which to interrogate non-gender specific programs and thereby influence general budget expenditure. Focussing on the details of the budget rather than on small, women-oriented programs had been suggested by Dr Anne Summers, the head of federal OSW in the Department of Prime-Minister and Cabinet.

The scheme was administered by the high-level Secretaries (heads of department) Taskforce on the Status of Women and built on the requirement in the 1983 Cabinet Handbook that all Cabinet submissions include a statement by departments of the impact of their budget on women.

The new process required each department to present an analysis of the gender impact of the policies and programs in their budgets. These departmental impact analyses became a statement titled Women's Budget Program, renamed the following year as the Women's Budget Statement. *A unique feature of the gender impact analyses was that they represented the views of the departments with minimal editing by OSW.* This facilitated the accountability of the heads of departments and their ministers. In particular, it revealed the pervasiveness of the assumption that programs and budgets were gender neutral.⁷ Over successive Women's Budget Statements most portfolio areas improved their analysis, although the economic policy departments tended to maintain the assumption of gender neutrality longer than others for mainstream programs and activities.

The Women's Budget Statement was integrated into a well-developed gender policy architecture within government, initially established under the Whitlam Labor government in the first half of the 1970s. This included the National Agenda for Women initially canvassed in parliament in 1985 by Prime Minister Hawke. Published in 1988 after extensive community consultation, the National Agenda for Women set out a plan of action for furthering the status of women through to the year 2000.

The National Agenda for Women was innovative for including a variety of gender equality indicators to monitor the progress of the position of women relative to that of men on an annual basis.⁸ The Secretaries Taskforce on the Status of Women reported to Cabinet annually on the performance indicators and provided regular implementation reports of the Agenda with measures of performance. The ambit of the Women's Budget Statement was extended to report on the programs and policies implementing the Agenda.

Neoliberalism and the shift in ideas about the role of government. As progress was being made in gender-responsive budgeting, the global economic context was changing, with the dominant economic paradigm shifting from Keynesianism to neoliberalism. *New ideas about the economic role of governments led to a backtrack on the Labor government's expansionary budgetary approach. In this new context the ability of femocrats to achieve the ambitious goals of the Women's Budget Statement was reduced.*

Although the Women's Budget Statement was published throughout the life of the Hawke and subsequent Keating Labor governments, internal resistance was significant and a detailed Women's Budget Statement (up to 300 pages) could not be sustained. In 1993, the Status of Women Committee of the Parliamentary Labor Party just managed to stop a proposal to eliminate a Women's Budget Statement altogether.⁹

The election of the Howard Coalition government in 1996 paved the way for a more aggressive neoliberal policy approach. A greater focus on individual choice and market freedoms contributed to budgets that had negative impacts on most women, particularly vulnerable groups of women.

Large cuts were made to the OSW and it was renamed and relocated to the Department of Family and Community Services. The Women's Budget Statement became a ministerial statement, and departments were no longer required to provide a gender analysis of the impact of their policies on men and women. The downgrading of the Office made it less able to raise awareness and integrate gender issues into policies.¹⁰

The statements became shorter and nicknamed 'glossies'. They were more focused on selling the achievements of the government than reporting budgetary efforts to foster gender equality. The potential of the statements to influence policy and budget formulation was undermined.

Gender equality advocates in government responded to the dismantling of gender-responsive budgeting by commissioning detailed costings of policies from departments to avert the worst of policy impacts and build demand for policy change. When the Howard Coalition's funding of domestic violence programs was under threat OSW commissioned a study of the costs of domestic violence to the Australian economy (See Case Study 3). This gender analysis was used in successful campaigns by civil society and OSW for further funding and announced in subsequent Women's Budget Statements.¹¹

Brief revival by the Labor government (2008-2013). *After more than a decade of the Howard conservative neoliberal government, the Rudd and Gillard Labor governments initiated the renewal of the Women's Budget Statement. Gender equality returned as a policy goal. There was a more detailed gender impact analysis of key policies, particularly those impacting on the care economy, including the introduction of government subsidised paid parental leave announced in the 2010-11 Women's Budget Statement.*

Gender analysis recognised gaps between women and men, the cost to women of their unpaid work responsibilities and the challenges of undertaking unpaid and paid work. (Case Study 2 offers an example of what occurred when gender was not considered when the Parenting Payment was reduced). The process of producing the Women's Budget Statement was also refined with the increased engagement of senior departmental officers and Treasury and Finance.¹²

However, the previous government's actions had significantly undermined gender policy structures making systematic analysis of budget measures by departments challenging, as was influencing budget decisions. The Office for Women was responsible for the Women's Budget Statement, but it was no longer located in the central policy coordinating department of the Department of the Prime Minister and Cabinet, nor was the Minister for Women represented in the key budget decision making committee – the Public Expenditure Review Committee.

When the Abbott Coalition government took office in 2013, the Office for Women was finally positioned in the Department of Prime Minister and Cabinet. However, the government ceased publishing a Women's Budget Statement in 2014, and the Prime-Minister allocated the Minister for Women portfolio to himself. This marked the end to what Anne Summers described as 'an example, *par excellence*, of the mandarin approach to women's policy'.¹³

In this context, the National Foundation of Australian Women (NFAW) mobilised to publish an annual gender analysis of the budget from outside government – *A Gender Lens on the Budget*. While the outside analyses were critical for encouraging accountability, they are not a substitute for an internal process and its accompanying public report.

STATES AND TERRITORIES (MID 1980S-2000S)

In the first wave of Women's Budget Statements, the informal, but regular, meetings of federal and state women's advisers shared the most successful experiences and transferred gender-responsive budgeting knowledge and ideas of processes. Across Australia, states and territories followed the federal government in developing Women's Budget Statements in various ways (Box 8.1). South Australia and Victoria went on to develop a Women's Budget Statement framework, content and processes similar in scope to those of the federal government, as discussed below.

Box 8.1 Selections of the early history of the state and territories' Women's Budget Statements

Western Australia (1985)

Western Australia's Women's Budget Statement – *The Budget Outlook 1985-86: Women at Work and at Home* – was introduced by the Burke Labor government. Under the leadership of Western Australia's first women's adviser, Liza Newby, it was a small-scale pilot exercise. A second statement did not proceed after the women's unit was downgraded. Instead, a list of government achievements for women was included in the budget.¹⁴

New South Wales (1986)

In 1984 the Wran Labor government announced a role for the Women's Coordination Unit in the budget process to ensure that major economic decisions would consider impacts on women, along with input by the Unit on initiatives for women. This evolved into a creative political exercise focussed on departments identifying new initiatives for women rather than undertaking a gender analysis of all programs.¹⁵

A key role of the Women's Coordination Unit was to persuade departments to prioritise new initiatives that could be promoted as government achievements for women. The Director of the Unit, Helen L'Orange, was manifestly successful in extracting large financial commitments from departments, including a \$10 million for the Women's Housing Program in 1987-88. Several pages detailing programs relevant to women are included as a section – 'Programs for women' or 'Women' – under the 'Budget Paper No.2' between 1986 and 1989/90. A glossier version was presented as a statement by the Premier on International Women's Day.¹⁶ By 1990/91 budget, under the Liberal Nationals Coalition Greiner government, publication of the section focusing on programs for women ceased.

Australian Capital Territory (1989)

The first ACT government led by Labor's Rosemary Follett published the first Women's Budget Statement in its 1989-90 budget. It a strong emphasis on participatory and open government. Follett was also the first woman leading a state or territory government in Australia. The 1989-90 statement set out to provide a basis for the gradual development of performance indicators to enable public program managers to assess the impact of their programs on women and girls and was politically celebrated as one of the key achievements of the first 100 days of the Follett government.¹⁷

The Stanhope Labor government was the last state and territory level government to publish a Women's Budget Statement, having reintroduced a Women's Budget Statement in its Budget Paper No 3 for the period 2004-05 to 2007-8.

continued over page

Tasmania (1991)

Tasmania's inaugural Women's Budget Statement, introduced by the Field Labor Government, drew on the South Australian model for assessing the budget's impact on women and girls. The statement was prepared by the Office of the Status of Women, strategically located in the Department of Premier and Cabinet. The statement's entries were based on reviews of departments and other government agencies were required to explain the relevance of their programs for women and girls. This process was critical in developing the statement, designed to raise awareness in government departments of the needs of women and the impact of their programs on them.¹⁸

The minority Rundle Liberal government, in its first budget, published in parallel with the budget documents a renamed statement 'Achievements for Women from the Budget 1997-98'. It maintained the framework developed over the previous years but, in keeping with developments in performance budgeting, it gave a greater emphasis to outputs, rather than inputs, for evaluating the achievements of agencies against policy priorities.¹⁹ Labor won government in its own right in 1998, but did not publish a Women's Budget Statement.

Queensland (1991)

The Goss Labor government introduced Queensland's first Women's Budget Statement in 1991 and over the following five years the statement developed a strong focus on the progress of key women's policies. It was developed with the leadership of long-serving senior staff and the participation of various gender organisations. In 1996 the newly elected National-Liberal Party government under the National Party Premier Rob Borbidge maintained the statement during his two years of office, publishing it as an official budget paper.

In the introduction to the 1997-98 statement, the Deputy Premier and Treasurer, Joan Sheldon, reported that not only did the document detail women-specific measures but provided a woman's view of the whole budget by including general programs departments have chosen to highlight for the benefits they provide to women. All the programs identified by departments are reported under several themes or areas where the government believes there is the greatest need to achieve equality for women. The statement reported the largest ever single allocation to the women's program with \$2.5 million allocated to the newly named Office of Women's Affairs to fund specialised policy advice, business and job projects and information services for women. The Office of Women's Affairs was also funded for its new initiative, Women 2000, \$1.75 million over three years to create opportunities for women in jobs, scholarships, online community access and the info Expo. The Beattie Labor government discontinued the Women's Budget Statement when it was elected in 1998.

Northern Territory (1993)

The Women's Budget Statements were introduced in 1993 by the Perron Country-Liberal government and were published as budget papers under successive Country Liberal governments until 2001-2002. Overtime these statements provided a record of departments' assessments of direct impacts of their budget measures on women and girls and made links to progressing the women's action plan although the details of dollars allocated were limited.²⁰ The Women's Budget Statement ceased publication in 2002 with the election of the first Labor government of the Northern Territory, led by Clare Martin, the Territory's first woman leader.

South Australia. *The South Australian government published its first 'The Budget and its impact on women' in 1985 under the re-elected Labor government of John Bannon.* The women's adviser to the Premier, Carol Treloar, had previously worked closely with Anne Summers and was part of the initial discussions at the Commonwealth and state women's adviser meetings.

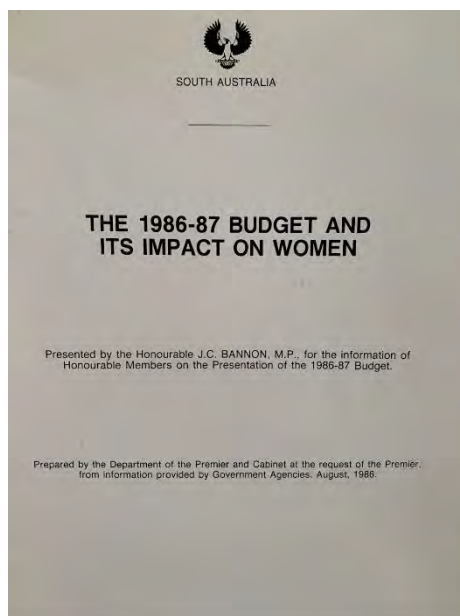
The South Australian Women's Budget Statement became the most conceptually developed initiative at the state level and went on to influence gender-responsive budgeting across other jurisdictions in Australia and internationally.

The statement opened with an outline of women's disadvantage, setting out a rationale for sex-disaggregated analysis and highlighting how perceived neutral policies could have a different impact on men and women.

An innovation in the budget statement was the identification of three categories of expenditure. These categories included both the internal equity allocations for equal employment opportunity within the public service, and the external equity elements of assessing the impacts of government policies on women in the community.

These expenditures were classified as:

- Category 1 specifically targeting women/gender
- Category 2 promoting women's advancement within government employment
- Category 3 all other expenditure assessed for its importance in promoting equality between women and men (see Figure 8.1).



This was adopted by the other states and territories and was a major departure to the approach of the federal government, which did not include data on equal employment opportunity programs within the public sector.

One feature of this analysis was to track implementation of government policy on the appointment of women to government boards and committees across departments to highlight women's representation in decision making within the public sector. While this data was not initially collected at the federal government level, it has subsequently become an area of policy attention.



Figure 8.1 Applying a gender lens to public expenditure categories
(Developed by Rhonda Sharp for the 1986-87 South Australian budget)

Initial resistance to the gender analysis of all expenditures led the Women's Adviser's Office to estimate the relative size of different allocations in 1986-87 budget. This analysis found that Categories 1 and 2 comprised less than 1% of the total budget with 99% or more being general allocations.

This finding was very important in highlighting that departments need to analyse their general programs to address gender inequalities.

The Women's Budget Statement was published with the budget. Its production was led by a coordinating committee with members from Treasury and the Women's Advisers Office, located in the Department of the Premier and Cabinet. Premier Bannon was also the Treasurer enabling the central agencies greater leverage in driving the process.²¹ The statement adopted the budget's program performance framework, which facilitated a gender impact analysis at the program and project levels.

For example, the Treasury circular for the preparation of the 1988–89 budget stressed the need for departments to evaluate their programs and activities in terms of outcomes for women, provide disaggregated indicators and specify an action for change. In turn, these impact analyses provided by agencies were published in the Women’s Budget Statement. See Box 8.2 for an example of the analysis of a general budget allocation for its impact on women and girls.

Box 8.2 Example of gender analysis of a South Australian technical and further education program, 1989-90 budget

Program:	Pre-Vocational Course				
Activity:	Assessment of course participation				
Indicator:	Applications compared with actual enrolment				
	Female	Male	Non-English Speaking	Disabled	Aboriginal
Applications (%)	35	65	3	2	1.3
Enrolments (%)	25	75	3	1	0.8
<p>Program analysis: Many women (1,006 out of 1,288) applied for 232 places in seven courses (5 non-trade, 2 traditional female areas of study) and were successful in gaining 78% of total places (182). In traditional male areas of study, 1,985 males applied for 706 places (a 32% success rate), compared with 908 females who applied for 205 places (a 19% success rate) in female areas.</p>					
<p>Issues: Women are applying for a narrower range of courses, many of which do not continue into apprenticeships. Women have a lesser success rate in entering courses of their choice, often due to a limitation of resources or facilities. E.g. Tourism: 372 applications, 308 females; 19 females accepted for 25 places. Commercial Cookery: 194 applications, 84 females; 9 females accepted for 26 places. Visual and Commercial Art: 68 applications, 35 females; 6 females accepted for 19 places.</p>					
<p>Action: Address the areas of pre-course counselling and selection procedures as part of the department’s strategic priorities.</p>					

Source: SA Women’s Budget Statement 1989-90.²²

While the South Australian Women's Budget Statement began with high degree of political backing by the Premier, who also held the Treasury portfolio, it did not survive a change to a Brown led Liberal government in 1993.

Instead, in 1996, the renamed Office for the Status of Women published Focus on Women, highlighting gender specific initiatives or Category 1 expenditures deployed by the government to improve the status of women, without budget details. The government's emphasis on private sector models shifted the focus of departments to the needs of women as consumers, requiring them to complete templates of 'customer profiles', lending an invisibility to the gender impacts of cuts being undertaken in the public sector. The previous accountability of the Women's Budget Statement was discarded.²³

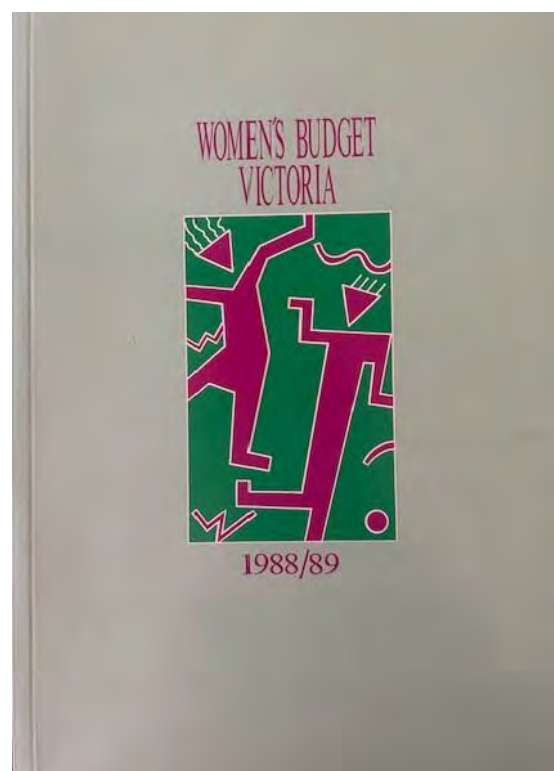
Victoria. *Women's Budget Statements were published in Victoria for a decade (1986 to 1996-7) under both Labor and Coalition governments, beginning with the Labor government of Premier John Cain.*

The women's adviser to the Premier, Mary Draper, was involved in early discussions with Anne Summers and Carol Treloar about the idea of a women's budget at the Commonwealth and state women's adviser meetings. *The statements were modelled on South Australia's but were not a formal budget document. The lack of formality meant that the format of the statement could be more accessible and colourful.*

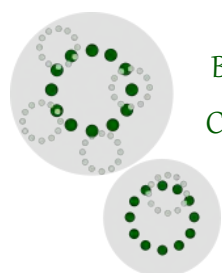
The statements began with an analysis of the dimensions of women's disadvantage. In 1986-87 the first statement provided a detailed account of each department's specific and general budget allocations for their impact on women, including performance indicators.

The Women's Policy Coordination Unit exercised editorial control of the statements to ensure that there was a strong focus on women in the community, as well as ministerial accountability. Accountability was sometimes strengthened at the political level. In 1987, for example, the Victorian Premier poked fun at the quality of the analysis of the Department of Agriculture and Rural Affairs when the department only identified \$100 out of a budget of \$50 million as being of direct benefit to women. The following year the department announced the appointment of a Farming Women's Officer to increase the participation of women in its programs and ensure that the nature of women's roles in agriculture was better understood.²⁴

Over time, the government placed more attention on increasing women's policy expertise within government, and budget statements improved. They ranged from 140-300 pages, and cultivated a wide readership, including government backbenchers, ministers, unions and community groups.



In contrast to South Australia, the Victorian Women's Budget Statement continued after the election of a conservative government with the Kennett-led Liberal-National party taking office in 1992. But by 1995-96 some of its elements had been watered down, with the distinction between specific programs for women and the impact of general programs on women no longer included. The effect of a wide range of budget/policy decisions on women was no longer provided as attention turned to 'customer profiles' and policies and initiatives of 'particular importance to women'.²⁵ The Women's Budget Statement ceased publication in 1997 after the Kennett government Liberal-National government was re-elected for a second term.



Both the South Australian and Victorian documents ... outstripped the Commonwealth (Women's Budget Statement) prototype.

Marian Sawer 1990: 240²⁶

Even as Women's Budget Statements were being challenged in Australia, this early experience was providing impetus to the international spread of gender-responsive budgeting and influencing its conceptual developments.

In 1998, a United Nations expert group on national machineries for gender equality selected Australia's Women's Budget Statements as an example of best practice. Australia's experience contributed to the first multi-country gender-responsive budgeting pilot initiated by the Commonwealth Secretariat, and was widely disseminated globally in the first manual, *How to do a gender sensitive budget: Contemporary research and practice* (Debbie Budlender and Rhonda Sharp 1998).

Ongoing international recognition contributed to political support for the federal Women's Budget Statements until 2014.

Foundation lessons from the early phase of the Women's Budget Statements

The 30-year early history (1984-2013) of the Women's Budget Statements provides relevant lessons for the renewal that is now underway at the federal, state and territory levels of government.

Key lessons include:

- Women's Budget Statements played a critical role in challenging the assumption that budgets are gender neutral. The COVID-19 pandemic illustrated that this requires ongoing work (See Case Study 5).
- The importance of expanding government accountability to include the impacts of general or non-gender specific expenditures and revenues and the recognition that gender targeted expenditure, while critical, often represents less than 1% of total expenditure of the budget.

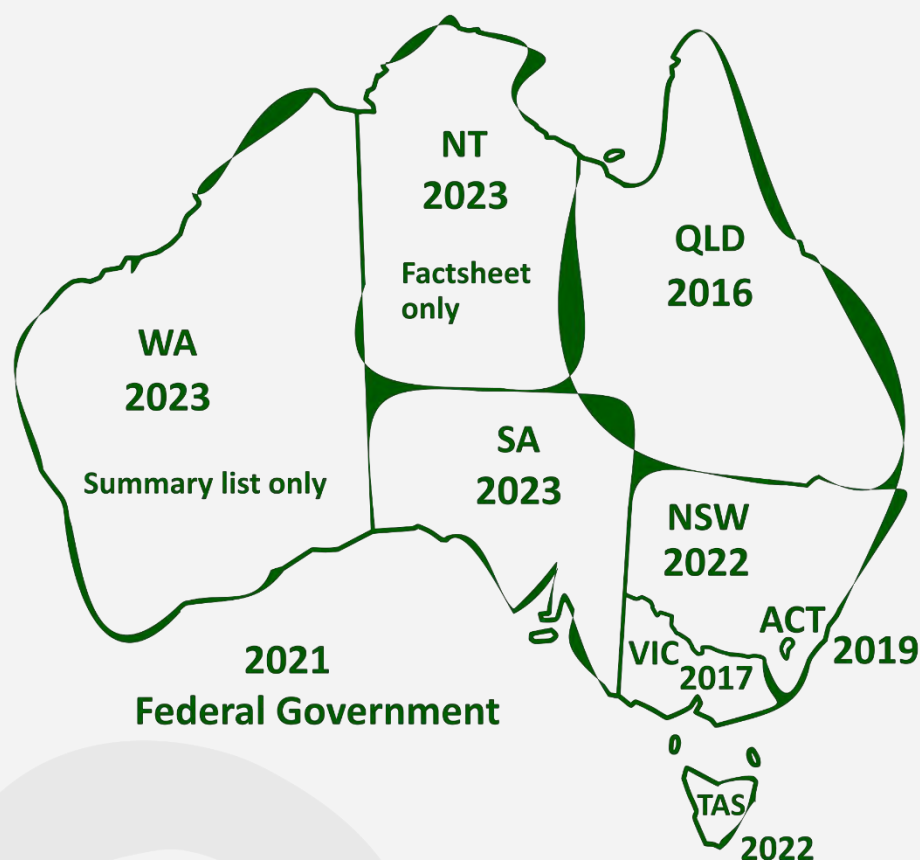
- Women's Budget Statements showed a potential to educate and to influence budget and policy priorities despite being typically prepared after departments had completed the process of developing the budget measures.
- Women's Budget Statements walk a tight rope between being a political document presenting the government's choices in a favourable light, and the aspirations of gender advocates that they ensure transparency and accountability for the gender impacts of the budget.
- Producing a Women's Budget Statement has demonstrated that politicians across the political spectrum see value in informing women about the government's policies. A lack of legislative basis left these initiatives vulnerable to political vagaries.
- Key factors in the introduction of Women's Budget Statements in Australia were a strong commitment by the Prime Minister/Premier/Chief Minister, a progressive policy reform agenda, and a change in government.
- The broader economic context is critical. A shift to the neoliberal policy framework and discourse contributed to policies and budget cuts that frequently reinforced and increased gender inequalities.
- The limited contribution of treasury and finance departments to a women's budget process across the budget cycle undermines the potential to embed these statements in the budget cycle and foster good gender analysis and policy and budgetary changes.
- The gender equality architecture within government, especially the leadership of qualified offices for women, provided impetus for the Women's Budget Statements' work. Women's Budget Statements are best nested in a wide-ranging approach to gender equality policy.
- In Australia's federal system, intergovernmental decision-making factors have historically, been a source of both strength (information sharing and policy transfer) and weakness (influence of neoliberal approaches) for Women's Budget Statements.²⁷
- A government must be held accountable for its gender equality commitments. Success in promoting accountability depends not only on the quality of the statement, but also on how it is used by civil society, parliament, gender equality advocates and researchers.
- Attention on templates to show how to conduct a gender impact analysis of budget measures contributed to consistent and comprehensive analysis which fed into the Women's Budget Statement. Gender disaggregated performance indicators served to increase demand for reliable and high-quality disaggregated data.

Notes, Case study 8

- ¹ Costa, M., & Sharp, R. (2025). Early history of the Women's Budget Statements. *Women Count Australia: A Casebook for Gender-responsive Budgeting*. Adelaide, Australia.
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- ³ Organisation for Economic Co-operation and Development (OECD). (2023). [Gender budgeting in OECD countries 2023](#). Paris, OECD.
- ⁴ For a discussion on terminology, see Sharp, R., & Broomhill, R. (2013). [A case study of gender responsive budgeting in Australia](#). London, Commonwealth Secretariat.
- ⁵ Sharp & Broomhill. (2013). *Op. cit.*, p. 21.
- ⁶ Interview with Anne Summers, former Head of the Federal Office for the Status of Women. Interviewer Sara Dowse. ORAL TRC 4852. National Library of Australia.
- ⁷ Sharp, R., & Broomhill, R. (1990). Women and government budgets. *Australian Journal of Social Issues* 25(1), 1-14.
- ⁸ Sawer, M. (2002). Australia the mandarin approach to gender budgets. In D. Budlender & G. Hewitt (Eds.), *Gender budgets make more cents: Country studies and good practice*. London, Commonwealth Secretariat.
- ⁹ Sawer. (2002). *Ibid.*
- ¹⁰ Sawer. (2002). *Ibid*, p. 61.
- ¹¹ Costa, M. & Sharp, R. (2023). Gender-responsive budgeting. Chapter 11 in M. Sawer et al. (Eds), *Handbook of feminist governance*. US, Edward Elgar Publishing, pp. 138-149.
- ¹² Sharp & Broomhill (2013). *Op. cit.*, pp 14-20.
- ¹³ Quoted by Sawer (2002). *Op. cit.*, p.50.
- ¹⁴ Sawer, M. (1990). *Sisters in suits: Women and public policy in Australia*. Sydney, Allen & Unwin.
- ¹⁵ Sawer. (1990). *Ibid.*, p. 240.
- ¹⁶ Sawer. (1990). *Ibid.*
- ¹⁷ Follet, R. (1989). [Media Release: Chief Minister proud of her first hundred days](#). Friday 18 August 1989. Canberra, ACT Government.
- ¹⁸ Tasmanian Office of the Status of Women, Department of Premier and Cabinet. (1991). *Women's Budget Statement 1991-92*. Hobart, Tasmania Government, p. ix.
- ¹⁹ Tasmanian Office of the Status of Women, Department of Premier and Cabinet (1997). *Tasmania, Achievements for Women from the Budget 1997-98*. Hobart, Tasmania Government, p. 2.s.
- ²⁰ Northern Territory Government (2021). *Women in the Budget 2021-02*. Darwin, Northern Territory Government.
- ²¹ This perspective was provided by Carol Treloar in her commentary on this case study.
- ²² South Australia Government. (1989). *The budget and its impact on women 1989-90*. Financial Information Paper No 5. Adelaide, SA Government, p.82.
- ²³ Sawer (2002). *Op. cit.*, p.57.
- ²⁴ Sawer (2002). *Ibid.*, p. 57.

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- ²⁵ Sawyer (2002). *Ibid.*, p. 58.; Public Accounts and Estimates Committee (2022). Inquiry into gender responsive budgeting. Melbourne, Parliament of Victoria.
- ²⁶ Sawyer (1990). *Op. cit.* p. 240.
- ²⁷ Sawyer, M. (2014). Gender equality architecture: The intergovernmental level in federal systems. *Australian Journal of Public Administration*, 73(3), p. 361-372.

Case Study: Resurgence of Gender or Women's Budget Statements Across Australia



Resurgence Drivers

Election of governments with reform agendas

Shifts in political, economic and institutional contexts

Elevation of gender expertise in policies and budgets

Learning from others

Re-energised women's movement

Increased representation of women in government and leadership positions

Legislating for gender equality and gender-responsive budgeting

Enhanced gender equality institutions

CASE STUDY 9: RESURGENCE OF GENDER OR WOMEN'S BUDGET STATEMENTS AT THE STATE AND TERRITORY LEVELS OF GOVERNMENT

Monica Costa and Rhonda Sharp¹

The resurgence

The state and territory levels of government were the first to initiate the renewal of Women's Budget Statements. Since 2016, some form of these statements has again been published by the majority of governments across Australia. In their most developed form, these statements are produced by Treasury and are based on gender impact assessments that feed into the budget decision making process. The renewal of the federal gender architecture, facilitating learning and collaboration across states and territories, has played a key role (see Case Study 10).

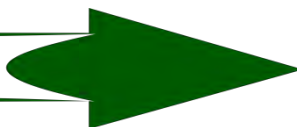
The reintroduction of Gender/Women's Budget Statements at the state and territory level have mostly retained a focus on women, and the intersection of gender with other structural inequalities. The aim is to promote gender equality by closing gender gaps and giving greater value to the economic and social contributions of women.



The resurgence of these statements occurs against a backdrop of expanding international knowledge and practical experience in gender-responsive budgeting. Australia is now positioned to share and learn from a global community that has made gender-responsive budgeting central to advancing gender equality.

This case study traces the evolution of the current phase of state and territory Gender/Women's Budget Statements by examining the:

- key forces that underpin their resurgence
- distinguishing features of the statements focussing on new and diverse developments related to gender analysis and the budget process
- implications of these changes for gender-responsive budgeting.²



The first to reinstate a women's budget statement in Australia

2016	Queensland Women's Strategy (2016-21) <i>Summary of budget measures (2016-17) advancing the Queensland Women's Strategy</i>
2017	Renamed Women's Budget Statement (2017-18)
2022	Queensland Women's Strategy (2022-27) includes commitment to gender-responsive budgeting
2023	Women's Budget Statement (2023-24) with commitment to gender-responsive budgeting

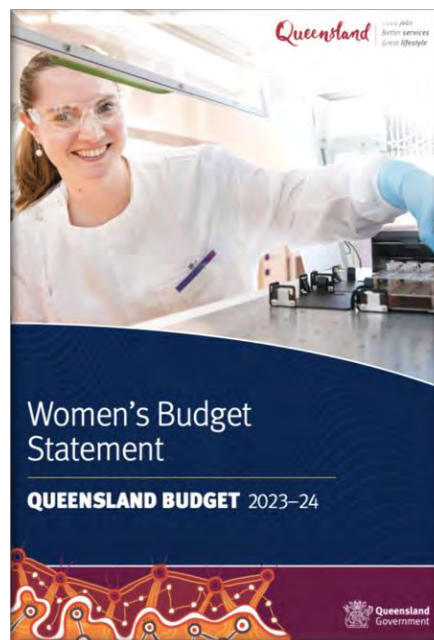
Women's Budget Statement 2023-24 is the start of gender responsive budgeting in Queensland, with further work being undertaken for implementation in future budgets.

Queensland Government, Women's Budget Statement, 2023³

The newly elected Anastacia Palaszczuk Labor government was the first Australian government to reinstate, in 2016, a Women's Budget Statement. It was described by the Minister for Communities, Women and Youth, Shannon Fentiman, as a key document outlining the initiatives contained in the 2016-17 State Budget for Queensland women, the first since 1997.⁴

2016-17 *Summary of budget measures advancing the Queensland Women's Strategy.*

The new Labor government had a progressive reform agenda; and women made up half the Cabinet and held both the Premier and Deputy Premier roles. In its first year the Minister for Women oversaw the development of the 2016-21 *Queensland Women's Strategy* to guide the progression of gender equality. The budget was seen as central to translating into action the government's gender equality commitments set out in the strategy. A summary of the measures and allocations against the four priority areas of the strategy was prepared by the Office for Women, with Treasury assisting, and included in the budget.⁵



2017-18 *Women's Budget Statement.* In the 2017-18 budget a similar approach was used identifying measures and allocations advancing gender equality across the four priorities of the 2016-21 *Queensland Women's Strategy*: participation and leadership; economic security; safety; and health and well-being. The document was renamed Women's Budget Statement.

2018-22 The *women's budget statements, between 2018 to 2022*, became an integral part of reporting on new and expanded spending areas progressing the women's strategy. During 2020-21 and 2021-22 budgets, the Women's Budget Statement underwent a shift in its messaging, with its title changed to *Women's Economic Statement*. This was reversed in the 2022-23 budget, when it returned to its former title of Women's Budget Statement, continuing in subsequent budgets.

In 2020, when Treasury support wavered, the Minister for Women provided political support for the continuation of the Women's Budget/Economic Statement, and the Office for Women took responsibility for its preparation that year. From 2021, Treasury committed to the development of a Women's Budget Statement in partnership with the Office for Women. By 2022-23, the Women's Budget Statement was included on the Treasury website. It followed a structure similar to previous statements and identified the allocation of \$630 million across the five impact areas of the new women's strategy released in 2022.

Outside pressure from the Queensland Council of Social Services (QCOSS) and Femeconomy provided political momentum for reviewing the Women's Budget Statement, offering critiques of the quality and processes of the statements themselves. In their review of the 2022-23 budget, the QCOSS's noted critically that the budget did not address the commitment to gender impact assessments and gender-responsive budgeting foreshadowed in the 2022-27 *Queensland Women's Strategy*. Nor did the budget systematically address the priority of women's economic security as there was a lack of gender mainstreaming throughout all policy areas.⁶

Queensland Women's Strategy 2022-27. The new strategy supported gender-responsive budgeting, specifically including gender impact assessments in policy and decision making. The strategy prioritises women's economic security on the basis that it underpins all other elements of gender equality throughout women's lives. The framework includes four other key impact areas: women's safety and wellbeing; elevating First Nations women; women with diverse backgrounds; and experiences and empowerment and recognition. There is a commitment to using government procurement policy to drive gender equality in the private sector.

The Women's Budget Statement was one of several communication and accountability documents related to the women's strategy. There were also:

- gender equality report cards (2020-2023) which provided a statistical analysis against the Strategy's four priorities
- annual Queensland Women's Statement (2022-24) that identified work undertaken each year on each area of the strategy and nominated priorities going forward.

Women's Budget Statements have the potential of furthering the Queensland Women's Statement as an accountability tool by capturing dimensions of resources allocated in the budget and the impact of measures in progressing the women strategy.

2023-24 *Women's Budget Statement (2023-24) materialised the government's intention to adopt gender-responsive budgeting outlined in the women's strategy (2022-27) and detailed how that commitment had shaped the budget process.* The

statement was a formal budget paper included on the Treasury website. The over 30 pages statement continued to report a range of measures against the priority areas of the women's strategy with a focus on economic equality and women's economic contributions. It did this by providing:

- a snapshot of key gender equality indicators in Queensland
- a report with a list of new, expanded and ongoing budget measures
- the dollar allocation against each of the priority areas of the women's strategy
- an analysis of three areas of gender inequality crucial to women's economic outcomes.

The commitment to gender-responsive budgeting in the 2023-24 Women's Budget Statement reflected a strong pro-equality climate that was emerging nationally (see Case Study 10). The shift to gender-responsive budgeting generated a new practical approach developed by Treasury and the Office for Women.

Queensland Treasury established a review process which involved workshopping budget bids from key agencies. It provided an opportunity for Treasury to lead discussions with agencies to consider the potential impacts of these bids on gender equality with a focus on increasing women's economic opportunities and security. The review drew attention to the need for a framework to improve the development of budget bids. Treasury's review was a light touch but could be further developed.

Supporting the process of reviewing the budget bids was a Treasury analysis of three areas of gender inequality that are reflected in women's lifetime economic outcomes, namely, women's participation in the workforce, the gender pay gap and economic outcomes in retirement. The analysis involved:

- assessing the situation of different groups of women relative to men for each outcome
- examining the factors that drive inequalities in each economic outcome
- identifying key budget measures that respond to the factors that have the potential to change economic outcomes for women and gender equality.

These new processes contributed to changes to budget decisions, with a \$16.3 million package of measures, over four years, to improve economic outcomes for women. An additional \$645 million over four years was allocated for 15 hours of free kindergarten each year for all four-year-olds from 1 January 2024.⁷ The experience resulted in changes to the process with budget bid forms requiring more details on the target cohort and women's economic security becoming a greater focus of Treasury work.

2024-25

Women's Budget Statement (2024-25) extending over 40 pages, continued in the same vein as its predecessor but introduced new content, such as the government's role as an employer in providing reproductive health leave and superannuation contributions as part of parental leave.

The statement also highlighted advances in gender impact analysis within the budget bid process. Agencies were now required to assess gender impacts and align their bids with the women's strategy's impact areas and priority cohorts. Key agencies were directed to undertake an enhanced analysis to identify and support areas needing additional focus to achieve desired policy results.

Overall, the progressive development of the Women's Budget Statements has markedly improved transparency and analysis of the Queensland government's activities related to women. The requirement by Treasury for more detailed budget bids and a heightened focus on women's economic security mark notable advances in using gender-responsive budgeting to address gender inequalities.

The election of a Liberal National Party (LNP) government in October 2024 ended nine years of a Labor government presiding over the reintroduction of Women's Budget Statements. The continuity and future development of these statements are now uncertain. The LNP's election statement – *The right priorities for Queensland's future* – does not address women's needs or gender equality.⁸

Furthermore, the election campaign saw the emergence of the re-criminalisation of abortion as a policy issue, with a commitment by the minority Katter Party to introduce a private members bill. The new Premier, along with the majority of LNP members had voted against Labor's abortion law reforms in 2018.

The first to legislate gender-responsive budgeting

2015	Royal Commission into Family Violence
2016	Safe and strong: A Victorian gender equality strategy
2017	The first Gender Equality Budget Statement (2017-18)
2019	Inquiry into gender-responsive budgeting, Victorian Parliament
2020	Gender Equality Act
2021	Gender-responsive budgeting unit established in Department of Treasury and Finance
2021	Inquiry into economic equity for Victorian women
2023	Our equal state: Victoria's gender equality strategy and action plan (2023-27)
2024	Financial Management Act Amendment (Gender Responsive Budgeting) Bill

Since 2016, our landmark gender equality reforms have been guided by *Safe and strong: A Victorian gender equality strategy*. (...) We used all our available levers – legislation, policy development, investment, budgeting and public sector employment – to drive gender equality. And we've worked collaboratively with communities and experts to pave the way for lasting change.

Victorian Government, *Our Equal State, Victoria's Gender Equality Strategy and Action Plan 2023–2027, 2023*⁹

Victoria's Gender Budget Statement is a key component of the government's commitment to gender-responsive budgeting. The reintroduction of the Gender Budget Statement in 2017, by the Dan Andrews Labor government, reflected the growing concerns over family violence, its causes and effects on women.

2017-18 Gender Equality Budget Statement (2017-18).

Victoria's Gender Budget Statement returned in the 2017-18 budget at the end of the first term of the Andrews Labor government. The two-page statement provided a list of measures that support women and contribute to gender equality with a focus on participation and leadership; economic security; safety and health. It reflected the state's key priority areas of its 2016 *Safe and Strong: A Victorian gender equality strategy*.



Royal Commission into Family Violence (2015). *Victoria's first Gender Budget Statement was a response to the landmark Royal Commission into Family Violence that found that budget processes were rendering expenditure to address family violence invisible.* The Royal Commission called for changes to budget structures and departmental processes to:

- make expenditure to address family violence more transparent
- measure the efficacy of policies and programs more effectively.¹⁰

Safe and Strong: A Victorian Gender Equality Strategy (2016). *Gender impact analysis and a Gender Budget Statement were regarded as key elements of the strategy.*¹¹ However, it would take another four years for the government to become explicit about its commitment to gender-responsive budgeting and use the Gender Budget Statement to provide a report of investments. The strategy laid the groundwork for the historic Gender Equality Act (2020).

Between 2018-19 and 2020-21 the Gender Budget Statements replicated the structure of the 2017-18 Gender Budget Statement with a limited listing of investments, with no supporting gender analysis. Throughout this period pressure mounted on the government to implement gender-responsive budgeting and strengthen its Gender Budget Statements.

2018-19 Gender Equality Budget Statement (2018-19). The statement included two key announcements: \$1.9 billion to stop family violence, which the government claimed was the largest investment in the sector in Australia; and 20 days of paid family violence leave in the Victorian public service. The four-page statement highlighted key mainstream and gender-specific measures against key areas of the strategy, namely: health and wellbeing; work and economic security; leadership and gender-based violence.

Gender equal Cabinet. These gender equality reforms benefitted from a Cabinet consisting of equal numbers of men and women in the second term of the Andrews Labor government. Several of the women had roots in the feminist movement, having emerged through Emily's List, a progressive network to support women in politics.

Parliamentary inquiry into gender-responsive budgeting. Further impetus for change came with the establishment in 2019 of the first parliamentary inquiry into the progress of any state or territory government's gender-responsive budgeting work. Led by the Public Accounts and Estimates Committee, the inquiry examined how gender-responsive budgeting might be used by the state government to address inequality.¹²

Sustained advocacy from civil society. Gen Vic, a peak body of organisations promoting gender equality, championed gender-responsive budgeting and an expanded Gender Budget Statement in its first budget submission in 2019. Its inaugural pre-budget breakfast included members of parliament and women's groups. A number of civil society organisations, including the Victoria Council of Social Services (VCOSS), joined the push to strengthen gender-responsive budgeting practices with legislation.

The COVID-19 pandemic shifted the political conversation on gender equality, highlighting the consequences of ignoring women's concerns, as seen with the federal Morrison Coalition government.

2020-21 *Gender Equality Budget Statement (2020-21). The Victorian government recognised the disproportionate impact of the pandemic on women with committing a package of reforms to support women employment and*

economic security and \$13 million for the implementation of the Gender Equality Act. The statement affirms the government's commitment to making the state a national and global leader on gender equality and addressing family violence and violence against women.

Gender Equality Act (2020). This historic act took effect on 31 March 2021. The act established the Commissioner for Gender Equality in the Public Sector. Gender impact assessments by Victoria's 300 public sector organisations, including local councils, were introduced. The act paved the way for gender-responsive budgeting, which could avail itself of appropriate laws, use existing processes, tools and templates and draw upon technical support from the Commissioner for Gender Equality in the Public Sector to ensure compliance (see Box 9.1).

Box 9.1 Victoria's Gender Equality Act 2020¹³

Gender Equality Act requires Victoria's public sector organisations to:

- complete a **workplace gender audit**, on a four yearly basis, to provide a baseline and assess progress against key workplace gender equality indicators:
 - gender pay equity
 - gender composition at all levels
 - gender composition of governing bodies
 - workplace sexual harassment
 - recruitment and promotion
 - gendered work segregation
 - leave and flexibility.

A dashboard with this data is provided in the Commission for Gender Equality in the Public Sector's 'Insights Portal'.

- Develop and implement a **gender equality action plan**, every four years, drawing on workplace gender audits to identifying strategies to improve intersectional gender equality in the workplace.
- Conduct **gender impact assessments** of the effects of new and up-for-review policies, programs or services of significance and direct impact to the community, including budget bids and business cases. This includes an assessment of how policies, programs and services affect people of different genders, an explanation of the policy context and options to address gender inequality and promote gender equality.¹⁴
- Consider how gender intersects with other forms of discrimination and disadvantage, such as race, ethnicity, disability, and sexuality.

2021-22 ***Gender Equality Budget Statement (2021-22).** In 2021 Victoria became the first government to incorporate gender analysis into the budget processes, driven by Treasury.* The 16-page 2021-22 Gender Budget Statement announced the first Gender-responsive Budgeting Unit in the Department of Treasury and Finance (DTF) with over \$1 million allocated to get it off the ground.

The Unit in DTF works across government to ensure that gender impact analysis is embedded in the budget decision making process and is a focus of policy and budget development.¹⁵ Building on the 2020 *Gender Equality Act*, ex-ante gender impact assessments became the Unit's main method for embedding gender-responsive budgeting. In practice, departments were given the option of providing a gender analysis or apply a more structured gender impact assessment to their budget submission.¹⁶ Submissions are reviewed for the overall impact of their proposals – positive, negative, neutral or unknown. Over time, the expectation is that this gender analysis will become part of the standard briefing to the Expenditure Review Committee, making budget effects on women more likely to be considered.

2022-23 ***Gender Equality Budget Statement (2022-23).** This was the first statement developed employing the government's gender-responsive budgeting approach.* Case studies were used throughout the statement to illustrate how gender analysis can help shape policies, programs and services.¹⁷ The statement included \$8.3 million to implement the gender equality strategy, including training, education and resources to further the implementation of gender impact assessments in the budget cycle.

Recommendations of the Parliamentary inquiry into gender-responsive budgeting. In 2022 the Public Accounts and Estimates Committee handed down 23 recommendations from their parliamentary inquiry that had been established in 2019. The Committee supported the development and implementation of gender-responsive budgeting in Victoria.¹⁸ One of its outcomes was greater clarity of the roles of all stakeholders to ensure that gender equality was considered at every stage of the policy and budget process with the Treasurer responsible for its implementation, supported by the Minister for Women who holds responsibility over women's and gender equality policy.¹⁹

Inquiry into Economic Equity for Victorian Women. The research and consultation conducted in 2021 by Victoria's inquiry into economic equity, chaired by Carol Schwartz, fed into the 2022-23 Gender Budget Statement. The inquiry was asked to identify policy options to address systematic economic disadvantage for women highlighted by the COVID-19 pandemic by looking into areas such as unequal pay and workplace barriers. The inquiry recommended legislating gender-responsive budgeting to deliver more transparency and better reporting on gender inequalities.²⁰ The 2022-23 Gender Budget Statement allocated \$1.1 million for this endeavour.

Independent evaluation of gender-responsive budgeting work (2023) found that in a short timeframe the Unit in DTF – established in June-August 2021 – had had an impact in the 2022-23 budget. Forty-two percent of all submissions – representing \$2.8 billion in capital expenditure and \$4.7 billion in output expenditure over five years – included a gender impact assessment.

The quality of these was, however, uneven, unsurprising given the tool and approach were in the early stages of development and that many did not see gender equality as relevant to their work. The Unit, with less than three full-time staff, was assessed as having overdelivered against its funding, using reprioritisation, secondments and external support to overcome limited resources.

The Unit’s work, along with the advocacy of the Commissioner for Gender Equality in the Public Sector, nevertheless, raised awareness of gender equality and the need to consider the gender impacts of submissions. In its first year of implementation, however, the submissions had little known impact on decision making.²¹

2023-24 Gender Equality Budget Statement (2023-24). The 30-page statement illustrates the way gender impact assessments are shaping policies, programs and services and identifies key measures that will address gender inequality and support women. Included is an informative summary of the status of over \$160 million of individual budget measures, relevant to the gender equality strategy, implemented since the 2017-18 budget.²²

Our equal state – Victoria’s Gender Equality Strategy and Action Plan (2023-27). This strategy and action plan continues the commitment to gender-responsive budgeting, including the publication of the Gender Budget Statement and enshrining gender-responsive budgeting into law (see Box 9.2).

Box 9.2 Victoria’s 2023-27 Our equal state – Victoria’s gender equality strategy and action plan

Key components of the gender equality strategy and action plan include:

- enshrining gender-responsive budgeting into law
- implementing the 23 recommendations of the Public Accounts and Estimates Committee Inquiry
- building capacity to conduct gender impact assessments
- publishing gender equality budget statement as part of the state budget with improvements in data and analysis of the impact of gender-responsive budgeting
- contributing to gender-responsive budgeting and gender-responsive procurement in the work of the Council of Federal Financial Relations.²³

After two years of incorporating gender analysis in budget processes, questions around the transparency and performance of gender-responsive budgeting are gaining momentum both in parliament and civil society. The Public Accounts and Estimates Committee’s 2023-24 budget estimates report emphasised the need for increased transparency of gender-responsive budgeting work. It recommends new performance measures related to outcomes of gender-responsive budgeting, including the percentage of funding requests through the budget process that meet minimum gender impact consideration requirements.²⁴ The Women’s Health in the South East (WHISE) published a report card on the 2023/24 state budget calling for the government to provide clearer insights into how gender-responsive budgeting is applied in practice.²⁵

2024-25

Gender Equality Budget Statement (2024-25). This statement announced \$6.1 billion to advance gender

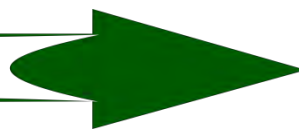
equality, including investment in the training of the care workforce. It included results from gender impact assessments of budget proposals, identifying over 130 budget initiatives projected to positively impact gender equality, with nine initiatives anticipated to have a significantly positive effect. This provides a rudimentary measure of performance of gender-responsive budgeting work (see above Public Accounts and Estimates Committee's 2023-24 budget estimates report).

However, the statement presents highly aggregated spending data and their gender effects, offering fewer case studies of gender impact assessments compared to previous statements. Notably, some achievements from earlier statements, such as summaries of past budget measures, are absent in the 2024-25 budget.

Amendment to the Financial Management Act 1994 (May 2024). *Victoria is the first Australian jurisdiction to legislate gender-responsive budgeting.* An amendment to the Financial Management Act 1994 was passed ahead of the 2024-25 budget codifying the power of Treasury to request gender impact assessments and introducing a new principle of sound financial management requiring the government to consider the promotion of gender equality in budgeting. Also, a statement of the gender impacts of the budget will be published regularly as part of the budget papers.

The return to gender-responsive budgeting has involved both civil society and government actors, broadening the understanding of its importance and the role of the gender budget statement. *Victoria has institutionalised a gender-responsive budgeting system, enhancing transparency and accountability while safeguarding its future through legislation.* Further, the Gender Equality Act 2020 offers templates, tools, and support to enable more budget submissions to incorporate in-depth gender analysis. The ongoing challenge lies in how the statement navigates the inherent tensions between political considerations and the need for accountability in these documents.





Engaging with wellbeing budgeting

2017	First Action Plan of the Australian Capital Territory (ACT) Women's Plan 2016-26
2019	The first Women's Budget Statement (2019-20)
2020	Wellbeing framework adopted by the government

There is significant overlap between wellbeing budget practices and gender-responsive budgeting tools and practices. A wellbeing budget approach considers the effects of proposals on the various elements that influence wellbeing, including the impact on gender equality.

ACT Government, Women's Budget Statement 2022-23, pp.4.²⁶

A Women's Budget Statement was reintroduced in the 2019-20 budget of the Labor-Greens government led by Andrew Barr after a hiatus of 10 years (see Case Study 8).

2019-20 **Women's Budget Statement** (2019-20). The preparation of an annual statement was an element of the 2017-19 First

Action Plan of the ACT Women's Plan 2016-26.

Around the same time the ACT became the first Australian parliament with a majority of women members. Calls for the reintroduction of the statement was made by local women's organisations, including the feminist organisation YWCA Canberra.²⁷

The four-page statement identified a range of measures in the budget that promoted the broad priorities of the action plan: equity and wellbeing and physical and mental health. It was developed by the Office for Women, and a less detailed version was published as a chapter of the *Social Inclusion Statement* of the budget papers. This statement provided broad details of new measures and funding, with a description of how these were likely to positively impact on women and girls and gender equality.



The statement also called for the community to provide feedback on ideas to strengthen it. A gender impact analysis tool was developed to strengthen the capacity of agencies to analyse the gender impact of their programs and services, made available on the Office for Women website.

2020-21 *Women’s Budget Statement (2020-21).* The two-page statement was published during the COVID-19 pandemic. It acknowledged the disproportionate gender impact of the health crisis, with women experiencing increased unpaid work and job losses. However, the statement provided few details on budget measures devised to alleviate these impacts of the pandemic.

2021-22 *Women’s Budget Statement (2021-22).* This statement aligned with the government’s wellbeing budgeting. The 12-page statement was structured around the domains of the government’s wellbeing framework and provided detail on new and ongoing gender-targeted and mainstream measures that would likely have a positive impact on women and girls and improve their wellbeing in particular domains.

Wellbeing budgeting. The government’s adoption of a wellbeing framework in 2020 offered a new way of thinking about the work of the government and how its decision-making priorities and budget investments are shaped. The framework consists of 12 domains categorising various facets of life that influence wellbeing (Box 9.3).

The Office for Women recognised that the shift towards wellbeing budgeting was an opportunity to revise the Women’s Budget Statement.²⁸ Wellbeing budgeting and the Women’s Budget Statement share many features, including acknowledging the importance of time domains.

Box 9.3 ACT’s 12 Wellbeing domains²⁹



In addition, the Office for Women worked with agencies to identify existing government investments, previously overlooked, relevant to gender equality. This process informed agencies about the gender impact of their work and facilitated reporting on the effects and allocations of both new and ongoing measures in the Women's Budget Statement.

2022-23 **Women's Budget Statement (2022-23).** In the lead up to the 2022-23 budget, the Office for Women took a further step to align the Women's Budget Statement with the government's wellbeing framework. It provided guidance to apply a gender lens to the wellbeing impact assessment template used by agencies to prepare budget bids in line with wellbeing priorities.

The statement was structured around the domains of wellbeing and retained the practice of providing detail on new and ongoing gender-targeted and mainstream measures likely to positively impact women and girls' wellbeing. The Women's Budget Statement explicitly stated that gender-responsive budgeting and wellbeing approaches overlap and that the effects of policies on gender equality are an important component of wellbeing budgeting.

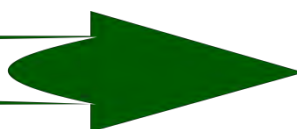
2023-24 **Women's Budget Statement (2023-24).** This statement was similar to the previous statement covering the 12 wellbeing domains. While it provided a list of new and ongoing measures that are likely to have a positive impact on women and girls, it provides limited analysis of the effects of these on women and girls. There is no indication about how gender analysis is part of budget process.

2024-25 **Women's Budget Statement (2024-25)** marks a return to a structure aligned with the priorities of the *Third Action Plan 2023-26 of the ACT Women's Plan 2016-26*. This statement outlines both new and ongoing budget measures aimed at advancing the priorities of the women's plan. While it offers limited details on specific allocations, it highlights existing initiatives and services that have the potential to enhance the wellbeing of women and girls. For the first time, the statement includes a data snapshot of the status of women in the territory.



The ACT Women's Budget Statement has seen progressive developments, notably the introduction of, and alignment with, a wellbeing framework. The 2024-25 Women's Budget Statement states that all budget bids undergo a gender impact analysis as part of the wellbeing impact assessment, with the later now integral to decision making processes, including the Cabinet. Given the interconnectedness between the Women's Budget Statement and the wellbeing framework, it is essential to read them together.

However, there are risks. The ACT wellbeing budget relies heavily on highly aggregated data that fails to adequately capture gender and intersectional impacts.³⁰ Additionally, the Office for Women is not located within the policy coordinating agency under the Chief Minister (also Treasurer) limiting its influence over the budgetary process. While integrating a gender lens into the wellbeing framework is innovative, it necessitates a focused conceptual and practical effort to ensure that a wellbeing approach effectively addresses gender inequality.³¹ The October 2024 elections returned to office a Labor government after 23 years in power, with a new power sharing agreement between Labor and the Greens.



Moving to gender-responsive budgeting

2022 *Equal Means Equal – Women’s Strategy 2022-27*
 The first Gender Budget Statement (2022-23)
 Motion in support of Gender Budget Statement in Tasmania’s Legislative Council

The Government will continue this gender budget snapshot and build on it. This means not only analysing budget initiatives for their gender impacts, but also actively seeking out positive impacts on women and girls when formulating new initiatives.

Michael Ferguson, Treasurer, 2023-24 Tasmanian Gender Budget Snapshot, pp.7³²

A Gender Budget Statement was reintroduced in 2022 following the elevation of Jeremy Rockliff as the Liberal government’s Premier.

2022-23 **Gender Budget Statement (2022-23).** Developed by Treasury, it aligned with the key outcome areas of the *Equal Means Equal – Women’s Strategy 2022-27*:

- economic security
- leadership and participation
- safety
- health and wellbeing.

It provides a record of relevant new and ongoing budget measures with some detail of dollar allocations.

This inaugural Gender Budget Statement emerged as a priority from the women’s strategy which was informed by consultations with the Tasmanian Women’s Council, community leaders, private organisations, government agencies and a public survey. These consultations drew attention to the need for cultural change, accountability and a gender lens in policy.

Motion in Legislative Council. *In early 2022, Tasmania’s Legislative Council voted in favour of including the Gender Budget Statement in the budget papers.* Proponent, Meg Webb highlighted the international context supporting gender-responsive budgeting and initiatives being introduced by other Australian governments.

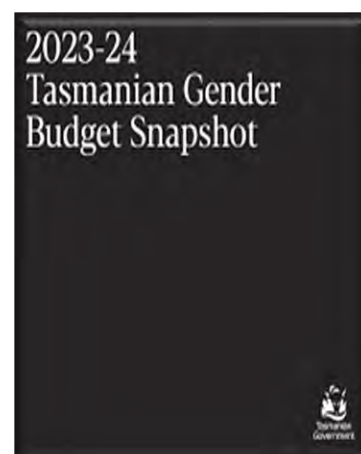


Emphasis was given to the widespread adoption of statements and their role in increasing government accountability by keeping legislators and policymakers ‘reliably and factually informed on how proposed budgetary measures will impact all Tasmanians’.³³ Greater representation of independents in parliament has supported continuing attention on gender equality issues. A key step was the establishment of a Joint Sessional Committee on Gender and Equality in parliament in 2022. The Gender Budget Statement has the potential to gradually evolve as gender impact assessments and an outcomes framework are embedded in policy processes.

2023-24 *Gender Budget Snapshot (2023-24)*. In 2023-24, a more detailed second statement, now termed Tasmanian Gender Budget Snapshot, claimed to be ‘a different kind’ of statement than previously published.

The snapshot drew on expert advice by commissioning economists, Impact Economics and Policy, to develop the gender impact assessments of a number of existing and new policies and indicators of gender equity to measure Tasmania’s progress (see Box 9.4).

The government stated that the Gender Budget Snapshot is a first step in implementing a gender impact assessment process in the budget. The Treasurer emphasised (see quote above) that this is a progressive process with a future ambition of embedding gender-responsive budgeting in decision making.



Box 9.4 2023-24 Tasmanian Gender Budget Snapshot

The snapshot is designed to:

- outline the context, framework and future directions for embedding gender-responsive budgeting
- identify a range of gender equality indicators to track progress on the four outcome areas identified in the 2022-27 Women’s Strategy.

For example, using publicly available datasets, four indicators were identified to capture the outcome area of economic security:

- gender pay gap
- labour force participation
- gender segregation across industries
- young people in employment, education and training

and provide

- a broad picture of Tasmanian women’s economic outcomes and experiences and how Tasmania performs relative to the rest of Australia against the identified gender equality indicators
- a high-level or broad analysis of the effects of eight budget measures on the areas of the women’s strategy using a classification (neutral, growth and strong) to give an indication of the direction of the expected impact of specific budget measures in the priority areas.

In a parallel process, the Women's Portfolio within the Department of the Premier and Cabinet is leading the development of the gender impact assessment process with an emphasis on changing social and cultural attitudes and practices. This involves a grassroots approach to the development of a gender impact assessment toolkit with participatory methodologies to include a diversity of voices and bring the experiences of women directly into policy making. Additionally, public servants are being trained to better understand the community effects of their work by being exposed to stories and experiences of gender bias.

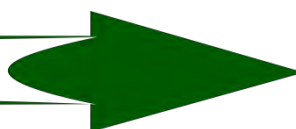
Women's Strategy Evaluation Framework (2022-27). The gender impact assessment process is linked to the *Women's Strategy Evaluation Framework (2022-27)*. This evaluation framework seeks to inform policies and budgets with a better understanding of practices that promote gender equality by harnessing data across a range of population-level wellbeing domains coupled with community storytelling.

In its budget briefing, the Tasmanian Council of Social Service (TasCOSS) acknowledged that the 2023-24 Gender Budget Snapshot is a more detailed analysis of eight budget initiatives.³⁴ However, a broader analysis is needed to fully assess the impacts of the budget on gender equality.

2024-25

Gender Budget Statement (2024-25) was released following a state election that returned a minority Liberal government. It continues with the framework established in the 2023-24 Gender Budget Snapshot (see Box 9.4) with an analysis of the impact of seven initiatives on the outcomes of the women's strategy, along with an innovation of a re-analysis of initiatives from the 2023-24 snapshot. Both analyses indicate the impact of the budget initiatives by ranking each as neutral, growth or strong to give an indication of the direction of the expected impact.

The use of Gender Budget Statements forms part of an ambitious whole-of-government approach to gender equality that includes gender analysis and gender impact assessments to evaluate outcomes. Since the statement's inception in 2022, it has gone from a short, women-focused budget snapshot to a gender equality outcome-focused document. A central feature is its framework for gender impact analysis applied to selected budget measures. However, the institutions and processes for including gender impact assessments into budget submissions – and through these influence decisions – is not yet developed.



Long term investment in women's economic opportunities

2021	<i>New South Wales (NSW) Intergenerational Report</i> <i>COVID-19 Economic Recovery Strategy</i>
2022	<i>Expert Reference Panel of the Women's Economic Opportunities Review</i> <i>The first Women's Opportunity Statement (2022-23)</i>
2023	<i>Renamed Gender Equality Budget Statement (2023-24)</i>

Increasing women's economic opportunities not only benefits women, but also their families and the NSW economy.

*NSW Women's Opportunity Statement (2022).*³⁵

The 2022-23 budget re-introduced a Women's Budget Statement – the Women's Opportunity Statement – under a Liberal-National Party Coalition government led by Dominic Perrottet. The budget followed the defeat of the federal Coalition government and highlighted the influence of gender and the political pressure from women's organisations from federal to state politics. In his budget speech, the NSW Treasurer Matt Kean acknowledged women's frustration and the call for governments to act on economic inequalities and women's experience of violence and insecurity.³⁶ The Treasurer described the timing of the re-introduction of the statement as 'apt, if decades overdue' and committed the government to include annual women's budget statements in its future budgets.³⁷



Women's Opportunity Statement

2022-23

(2022-23). A distinguishing feature of the over 70-page Women's Opportunity Statement was that it set out the economic arguments for addressing the root causes of women's economic inequalities and came with a substantial budget for addressing them. The statement uses Treasury modelling to highlight the positive impacts estimated on labour market outcomes, GDP, government revenues, and childcare availability and demand. Five priority areas for reform were identified:

- workforce participation
- workforce experience
- small business and entrepreneurship
- health needs
- respect for women and financial security.

Gender targeted and general budget initiatives were detailed in relation to the priority areas, including a broad analysis of the likely positive impact on women and girls. The statement also provided some insights into the institutional support system that would assist the implementation of the reforms, including the role of community consultation. Broad, gender disaggregated indicators of women's economic progress were also identified. Intersectional analysis was used to provide a more detailed map of gender inequalities.

The ambitious budget sought to set out a once in a generation reform to reverse the political fortunes of a 12-year NSW Coalition government, marred by scandal, ahead of an imminent election. Treasurer Kean insisted that women's economic security was an imperative in the search for strategies that would see the state prosper. He noted that lifting the workforce participation rate of women to that of men over the next 20 years would grow the state economy by 8% by 2060.³⁸

The centrepiece of the 90-page statement was a budget allocation of \$16.5 billion over 10 years to implement the recommendations of the 2022 Women's Economic Opportunity Review led by the Expert Reference Panel (see Box 9.5). The proposed investment would be used to break down the barriers to women's economic opportunities, provide affordable and accessible childcare and extend early childhood education. The statement drew heavily on the Expert Reference Panel Review detailed analysis of the barriers facing women's participation in the workforce, and those affecting the work-life balance of parents and carers.

Box 9.5 Women's Economic Opportunity Review

Extended lockdowns during the COVID-19 epidemic devastated the NSW economy and exacerbated the impact of existing gender inequalities in women's opportunities.

The government's 2021-22 NSW Intergenerational Report sought to incorporate the lessons of the pandemic and proposed increasing women's economic participation as part of a strategy to address the negative impacts of an ageing population. This would include improvements in access to childcare, as well as a review of childcare costs to set the stage for long term growth and improvements to the government's budget.³⁹

The 2021 COVID-19 Economic Recovery Strategy included a commitment to conduct a review into the barriers to women's economic participation and identify opportunities for reform.⁴⁰

This work was undertaken in 2022 by the Women's Economic Opportunity Review, led by an Expert Reference Panel chaired by the President of Chief Executive Women, Sam Mostyn.

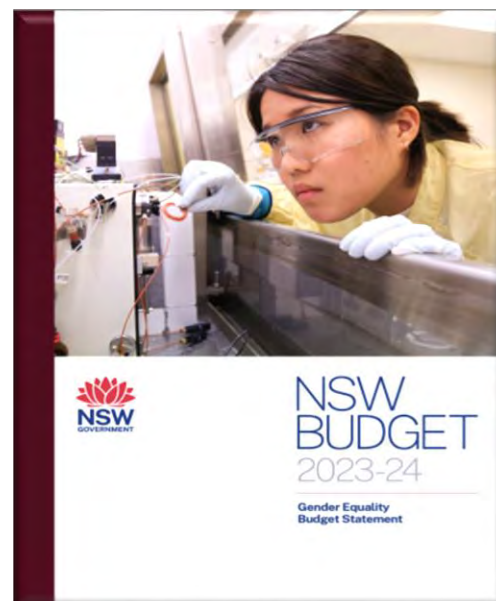
The Expert Reference Panel was instructed by the government to identify 'bold' reform opportunities and long-term investments to boost the women's economic participation and strengthen the state's economy. The Review consulted widely with community groups and was jointly sponsored by the Treasurer, the Minister for Women and the Minister for Education and Early Learning.⁴¹

The review's insights and recommendations informed the 2022-23 budget and provided a clear argument for applying a gender lens to government policy including mandating gender impact assessments of new policies, services and programs and establishing the Minister for Women as a standing member of the Expenditure Review Committee.

Women's Strategy (2023-2026). The Perrottet government aligned its women's strategy with key announcements in the 2022-23 Women's Opportunity Statement. The strategy provided a guide for the statements that followed.

2023-24 Gender Equality Budget Statement (2023-24).

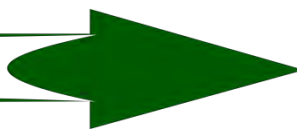
A change of government in early 2023 increased the numbers of women in parliament, and women formed half of the new Labor government's Cabinet. The Chris Minns' Labor government's 2023-24 budget included a 60-page Gender Equality Budget Statement. This shift from the previous government's Women's Opportunity Statement to a Gender Equality Budget Statement emphasised the budget's impact on gender equality. Labor's statement identifies measures to address inequalities across the key policy areas of a new women's strategy focussed on economic opportunity, participation and empowerment, and health and wellbeing. Examples of pilot gender impact assessments of measures are provided in the statement and indicate how the processes of gender-responsive budgeting in NSW are being strengthened. Gender Equality Action Plans, developed by agencies, are another tool to embed gender equality. The statement's development occurred within a context of the government's shift towards wellbeing and performance measures in the budget.



2024-25 Gender Equality Budget Statement (2024-25) remains aligned with the key policy areas of the original 2023-26 women's strategy. An important addition is the implementation of gender-responsive budgeting with gender impact assessments to examine the intended or unintended gendered impacts of selected proposals across a range of policy areas. Limited examples of these assessments were included in the statement.

As an employer, the government has undertaken several measures to improve the working conditions and pay of public sector workers. It has now introduced gender equality action plans to promote gender equality in policies, programs, services and legislation across departments.

Since 2022, NSW governments of both political persuasions have advanced gender-responsive budgeting by implementing gender impact assessments and gender equality action plans, along with making significant investments in key areas aligned with the women's strategy. The large-scale gender impact assessment of the Expert Reference Panel in 2023 led to significant budget investments and set the scene for the return of the Women's Budget Statement and a commitment towards gender-responsive budgeting. The ongoing challenge lies in integrating gender impact assessments into the daily operations of the government to ensure lasting change.



Modest beginnings

2022	<i>Royal Commission into Early Childhood Education and Care</i>
2023	<i>The first Women's Budget Statement (2023-24)</i> <i>South Australia's Women's Equality Blueprint</i>
2024	<i>Draft South Australia Gender Equality Act consultation</i> <i>Gender Analysis of the South Australian Budget by the Office for Women</i>

The Women's Statement marks the first step in a whole of government effort to improve the outcomes of women and embed gender equality considerations across all areas of our work.

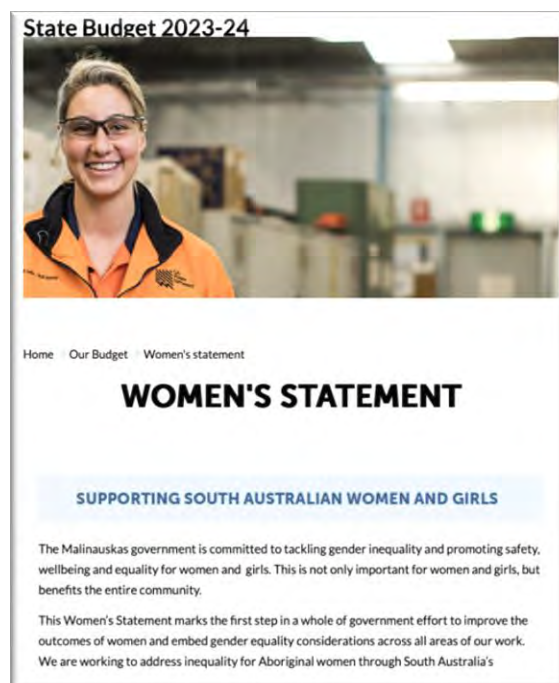
South Australia Women's Budget Statement 2023-24⁴²

A Women's Budget Statement was re-introduced in South Australia in the 2023-24 budget, a year after a Labor government was elected with Peter Malinauskas as Premier. The newly elected government consisted of a historically high number of women parliamentarians, sharpening the political will for change.

After its election in 2022, the Labor government initiated some gender equality strategic policy and institutional steps to enhance the evidence base for gender equality policies and improve the state's economic performance.

The government established a:

- **Taskforce on Gender Pay Gap** to advise the government on the steps that could be taken to eliminate the gap between the average earnings of men and women in South Australia (7.4% compared to the national gap of 14.1%).
- **Royal Commission into Early Childhood Education and Care** in response to lessons from the COVID-19 pandemic relating to the importance of high-quality early childhood education.



An agenda for gender-responsive budgeting was initially driven by senior people in the Department of Human Services, including the Office for Women. In 2022 the Office for Women organised a briefing for South Australian Treasury officials from academic researchers that included backgrounding South Australia's historical innovations in gender-responsive budgeting (see Case Study 8).

2023-24

Women's Statement (2023-24). A four-page women's statement, produced by the South Australian Treasury was included in the 2023-24 Budget Overview: Budget Paper No 1.

The statement included a commitment to the introduction of a *Gender Equality Act* and provided a limited list of initiatives affecting women, but no analyses of the gender impact of these budget measures. Nor was there a firm commitment to gender-responsive budgeting in the future.⁴³

The statement cautiously noted that the government was working at a national level to explore gender-responsive budgeting approaches that could better reduce gender inequality and improve the status of women and girls.

Women's Equality Blueprint (2023-26). In 2023, the government provided guidance on its whole of government approach to women's issues with the release of its *Women's Equality Blueprint 2023-26*.⁴⁴ It states that it 'expands on the *Women's Statement (2023-24 State Budget)*' by providing a stocktake of the gender equality work being done and the key initiatives planned to improve gender equality in South Australia, along with targets.

Royal Commission into Domestic and Family and Sexual Violence. The commitment of the government to women and gender equality was challenged at the end of 2023 with the death, in one week, of four women allegedly murdered by men known to them. Civil society advocacy and protests pointed to the lack of services and funding and Labor responded by establishing a *Royal Commission into Domestic and Family and Sexual Violence*, allocating an initial \$3 million for its establishment in 2024.

In the lead-up to the 2024-25 budget, workshops aimed at advancing the conversation around gender-responsive budgeting were held in collaboration between the Office for Women and the University of Adelaide's Fay Gale Research Centre. These workshops engaged senior government officials and civil society representatives. The South Australian Council of Social Service (SACOSS) contributed to this dialogue by publishing a gender analysis developed during the workshop of a regional development project central to its budget submission.

2024-25

Women's Statement (2024-25). A short *Women's Statement* of key measures contributing to the 2023-26 *Women's Equality Blueprint* was included in the 2024 budget papers. Major expenditures reported included:

- \$56 million for implementing the recommendations on workforce development and work value of the *Royal Commission into Early Childhood Education and Care*
- additional \$1.5 million in further support for South Australia's *Royal Commission into Domestic, Family and Sexual Violence* and
- \$3.3 million continuing funding for pilot programs on prevention and support for survivors are small amounts overall relative to other states and to the extent of the problem.⁴⁵

Importantly, the statement did not advance the gender analysis of the government's inaugural 2023-24 document. Nor did it make any links with Treasury's work on wellbeing budgeting.

Investing in equality: A gender analysis of the South Australian Budget 2024-25. In a parallel development, the Office for Women produced a budget analysis, *Investing in equality: A gender analysis of the South Australian Budget 2024-25*, that the Minister for Women, Katrine Hildyard, released shortly after the budget.⁴⁶ Treasury had not been involved in its preparation, with the Office for Women directly collecting the information from agencies for eight policy areas. Figures in the budget are more detailed and informative in the Office for Women budget analysis than in the Treasury analysis. The document therefore makes an important contribution to budget transparency and gender impact analysis.

In summary, South Australia has made a modest step with the introduction of a short women's budget statement, a women's policy and an election promise to introduce gender equality legislation. However, to date, the government has not committed to gender-responsive budgeting and it has stalled on introducing a *Gender Equality Act*. While the Office for Women's gender analysis of the 2024-25 budget shows promise, Treasury's contribution to developing a Women's Budget Statement halted. South Australia's *Royal Commission into Domestic, Family and Sexual Violence* might foster opportunities for gender-responsive budgeting. Victoria's experience of the 2015 *Royal Commission into Family Violence* offers lessons on strengthening the links between gender, domestic violence and the government's budget processes (see above).

Lagging behind other states

2004	The first Women's Report Card
2020	<i>Stronger together: Western Australia (WA)'s plan for gender equality (2020-30)</i>
2023	The first Supporting Women sheet in the Budget Overview (2023-24)

This women's 2023-24 Budget overview highlights how the Budget targets areas of inequality experienced by women.

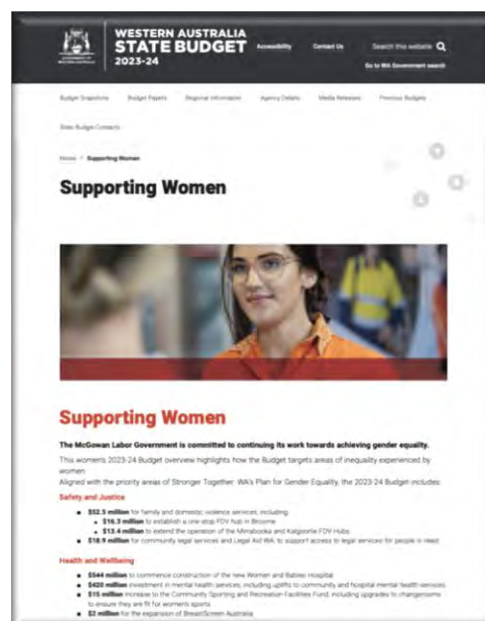
WA Government, [Supporting Women, WA Budget Overview, 2023](#) ⁴⁷

In 2023, WA's Mark McGowan Labor government, in its second term, introduced a one-page summary, Supporting Women, in its 2023-24 Budget Overview.

2023-24 **Supporting Women (2023-24).** The summary provided a limited list of new measures (with dollar allocations) and ongoing budget measures (with some dollar allocations) that addressed priority areas of gender inequality. A gender impact analysis of these, or other, budget measures was not provided. Measures were listed under the four priority action areas of the gender equality plan, 2020-30 *Stronger together: WA's plan for gender equality*.

Women's Report Card. As early as 2002, the Women's Convention, organised by the Department of Community Development Women's Policy of the then Labor government, identified the need to measure progress in the lives of women. In 2004, the government took a first step in building an evidence base to drive policy debate and advocacy for women by publishing women's report cards. The initial report cards were developed by the Labor government through its Office for Women, and continued under Liberal governments, focused on progress in the status, health and wellbeing of different groups of women.

Labor was returned to office in 2017 and in 2019 the government commissioned the Bankwest Curtin Economics Centre to produce the women's report cards. In 2019 the report card was published with a *Women in WA Data Insights Platform* which provided regular updates against a selection of indicators on the four priority areas of a Women's Plan 2020-30 that was prepared during the year.



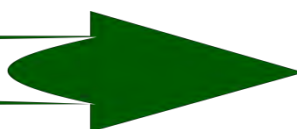
Stronger together: WA's plan for gender equality 2020-30 involved extensive consultations and identifies four priority action areas:

- safety and justice
- health and wellbeing
- economic independence
- leadership.

2024-25 **Supporting WA Women (2024-25).** Labor's long-term Premier stepped down and his successor, Roger Cook, retained the same approach in the 2024-25 Budget Overview which included a two-page summary *Supporting WA Women*.

WA has not introduced a comprehensive Women's Budget Statement, and no commitment has been made to gender-responsive budgeting. The focus on gender-disaggregated data has fallen short of any policy and budgetary analysis for progressing gender equality.

Influenced by developments elsewhere in Australia, civil society groups are beginning to build an agenda for gender-responsive budgeting. This push is set against a backdrop of WA's strong economic position and the upcoming 2025 election, which presents an opportunity to campaign for significant reforms in gender equality.



2020	Gender Equality Statement of Commitment
2022	Gender Equality Action Plan (2022-25)
2023	The first Women in the Territory Factsheet (2023-24)

To address gender equality in the Northern Territory, it is essential to include gender equality measures into government policies, practices and initiatives.

Northern Territory Government, Northern Territory Gender Equality Action Plan 2022-25⁴⁸

The Northern Territory Natasha Fyles Labor Government in its second term introduced a two-page Women in the Territory Factsheet in its 2023-24 budget.⁴⁹

2023-24 Women in the Territory Factsheet (2023-24). The 2023-24 factsheet lists budget measures that are expected to progress the government's gender commitments to:

- health and wellbeing
- economic opportunities
- education and training
- leadership and diversity
- domestic, family and sexual violence.

The measures were accompanied by a brief description of the initiative and information of the dollar amount allocated in the budget. A limited statistical profile of the Northern Territory's gender inequalities was referenced. No gender impact analysis was provided.

Gender Equality Action Plan (2022-25) commits the Northern Territory government to policies, budgets, procurement and practices to be informed by gender impact analysis, and for greater transparency related to resources for gender equality policies.⁵⁰ The action plan and the 2020 Gender Equality Statement of Commitment provide the foundations for a Factsheet that presents a gender perspective of the budget.

2023-24 Women in the Territory Factsheet (2023-24). The 2024-25 pre-election budget included a Women in the Territory Factsheet announcing projects worth \$2 million, with significant impacts on women. The factsheet states that the Territory's government examined new initiatives during the 2024 budget development process to ensure the potential impacts of new proposals on women have been considered.⁵¹



This approach goes some way to applying a gender lens to the analysis of the budget as suggested in the *Gender Equality Action Plan 2022-25*. However, there is no transparency as to how the examination of the initiatives and their impacts was conducted. Nor has any accountability been included in the information available in the factsheets.

In 2024 the conservative Country Liberal Party, led by Lia Finocchiaro, returned to power, with law and order and lower taxation as its key election promises.

Summary

The revival of the Gender/Women's Budget Statements is creating an agenda for gender-responsive budgeting work in Queensland, Victoria, ACT, NSW and Tasmania, and to a lesser extent, South Australia. WA and the Northern Territory do not publish a Gender/Women's Budget Statement although they do include some limited documentation of budget measures benefitting women and gender equality with the budget.

Critical to the resurgence of the state and territory Gender/Women's Budget Statements has been a shift in the political, economic and institutional contexts. Of importance was the message of a *re-energised women's movement particularly during the 2022 federal election that demonstrated that ignoring and marginalising women's concerns had consequences at the ballot box*; a message that reverberated throughout state and territory elections.

The *election of governments with reform agendas inclusive of an economic narrative that recognises the contributions of women*, and that expanding women's opportunities is an 'investment' with future returns for the economy and well-being has been a factor in the states and territories embracing women's budget statements.

The increased representation of women in government and in leadership positions in the states and territories has been important in elevating women's concerns. Another factor has been all the states and territories have developed a five or 10-year women's strategy with the expectation that they can be held accountable for the implementation of these strategies. Well-developed women's strategies explicitly linked to gender-responsive budgeting have underpinned the need for gender impact assessments.

Civil society engagement has been central to the re-introduction of the Gender/Women's Budget Statements as has Treasury's participation in their production. Also, a Minister for Women and an Office for Women that is active in expanding the agenda and expertise of the statement and gender-responsive budgeting have shaped the pathway of the resurgence of the different states and territories.

An additional driver has been the *strengthening of institutions that have facilitated sharing of knowledge and practice between governments.* Under the leadership of the Labor Federal government the Council for Intergovernmental Financial Relations has established committees that provide fora for strengthening the role and practice of gender-responsive budgeting across all levels of government.

Gender/Women's Budget Statements have evolved in a relatively short period and two broad categories of statements have become evident. Victoria, New South Wales, Queensland Tasmania and ACT demonstrate an increased attention on undertaking gender impact analysis, and in some limited cases, using gender impact analysis in the budget processes to align decisions with gender equality priorities. To the extent these features have been introduced, the statements make an important contribution to gender-responsive budgeting.

Northern Territory, WA and South Australia have given little attention to gender impact analysis, publishing a list of programs and policies, sometimes with allocations, briefly describing their relevance to women and their women's strategy. This does not provide an adequate evidence base for changing policies and allocations to promote gender equality. In short, none of the states or territories in this category have taken steps to implement gender-responsive budgeting.

Gender analysis has gained attention in the resurgence of Gender/Women's Budget Statements. Victoria has moved the furthest to institutionalising gender impact analysis with its *Gender Equality Act 2020* and future proofing gender-responsive budgeting with an amendment to its *Financial Management Act*. A different approach was adopted by the NSW government with a substantial and credible gender analysis, engaging external experts, and long-term investment options forming the basis of both the NSW Coalition and Labor statements. However, by itself the greater emphasis on gender impact analysis has not been accompanied by a marked increase in transparency and accountability. No state or territory publishes detailed gender impact analyses with their gender/women's budget statements.

While some recent statements report that the evidence base of gender impact analysis is made available for budget decision making, *it is not clear how gender impact analysis influences state and territory budgets.* Victoria in its 2024-25 statement sought to show evidence of how the state is performing in terms of gender-responsive budgeting. Tasmania has developed a framework to document budget performance against gender outcomes. With varying levels of sophistication, all statements include some performance criteria such as statistical information on gender gaps. These measures of structural inequalities, however, will take time to shift. Performance indicators of each government's women's policy are also commonly included, and the ACT's statement seeks to show how the budget contributes to aspects of wellbeing.

Although an *uneven practice across the states and territories*, the re-introduction of the Gender/Women's Budget Statements have increased opportunities to incorporate a gender analysis across the budget cycle and provide a strong evidence base for decision making and gender equality outcomes. These changes are in their early phases, but indications suggest the statements can become better accountability documents than most of their predecessors. The potential of these statements as a vehicle for gender-responsive budgeting is a question that will be further explored in Case Study 12.

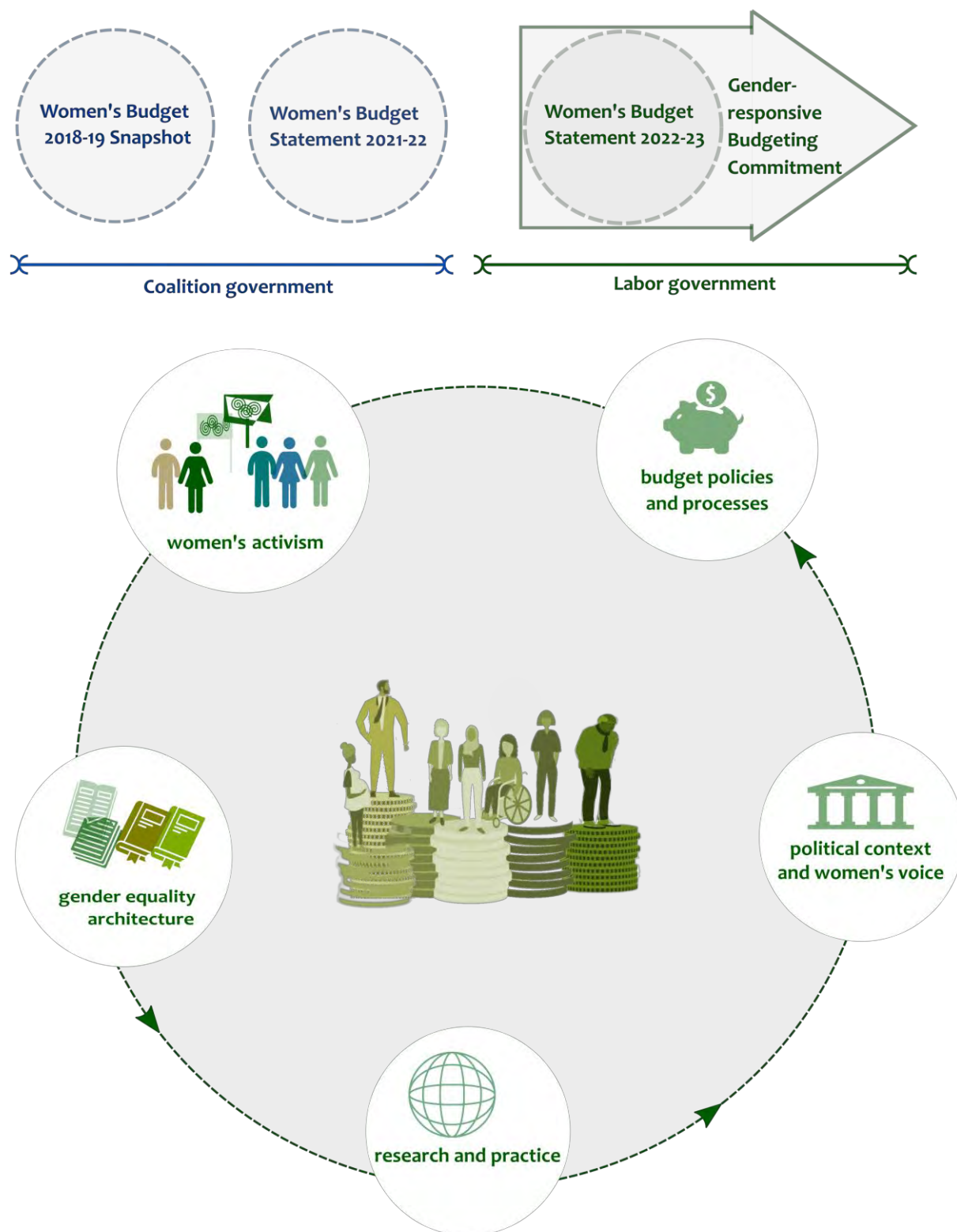
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Case Study: Resurgence of Women's Budget Statements at the Federal Level of Government



CASE STUDY 10: RESURGENCE OF WOMEN'S BUDGET STATEMENTS AT THE FEDERAL LEVEL OF GOVERNMENT

Monica Costa and Rhonda Sharp¹

2014

- Federal Coalition government ceases publication of the *Women's Budget Statement* in the 2014-15 budget
- National Foundation for Australian Women (NFAW) publishes its first *Gender Lens* (2014-15)
- Labor party in Opposition publishes a *Women's Budget Statement* (2014-15)

2018

- *Women's Budget Snapshot* (2018-19) released by the Coalition government's Minister for Women

2020

- *Women's Economic Security Statement* (2020-21) released by the Coalition government's Minister for Women

2021

- Cabinet Taskforce for Women's Safety and Economic Security
- *Women's Budget Statement* (2021-22) included in the budget documents

2022

- Labor government introduces gender-responsive budgeting in the *Women's Budget Statement* (October, 2022-23)
- Gender impact assessment pilot
- Ministerial Council on Women and Women's Safety under the National Cabinet

2023

- Gender analysis processes extended to Mid-Year Economic and Fiscal Outlook (2023-24)
- *Including gender: An APS guide to gender analysis and gender impact assessments*

2024

- *Working for Women – A Strategy for Gender Equality*

Coalition in power 2014-2022

A Women's Budget Statement returned to the budget documents in 2021-22 under the Coalition government led by Scott Morrison. This was the first formal budget publication relating the budget to women since Prime Minister Tony Abbott stopped releasing budget statements in 2014 when the Coalition won government. *Early work was spearheaded by the Coalition Minister for Women, Kelly O'Dwyer, a feminist who initiated in 2018 a snapshot of practical budget measures designed to support women's opportunities.*

In response to the federal Coalition government's decision to stop publishing a Women's Budget Statement in 2014, the Labor Party, while in Opposition, began releasing its own Women's Budget Statements.

The Labor Women's Budget Statements outlined the party's budget alternatives and critiqued the record of the Coalition government. Together with an independent gender analysis by the National Foundation for Australian Women (NFAW), the Labor statements ensured that a systematic examination of women's needs and the impact of budgets and policies on gender equality remained on the political agenda.

2018-19 ***Women's Budget Snapshot (Coalition).** Between 2014 and 2020, there had been notable efforts by women in senior government positions to connect the budget with women's issues and integrate gender analysis into the budgeting process.* For instance, Kelly O'Dwyer, the Minister for Revenue and Financial Services, as well as Minister for Women, leveraged the Office for Women to support her role in the Expenditure Review Committee (ERC). Under the leadership of the Coalition Prime Minister Malcolm Turnbull, O'Dwyer was among the few women in the Liberal Party to openly identify as a feminist.²

On budget day in 2018, O'Dwyer published a Women's Budget Snapshot, which emphasised 'practical changes to support women's opportunity and choice'. This snapshot outlined a limited range of measures related to women's economic capability, leadership, safety, health, and wellbeing. It also included a commitment to release a women's economic security statement later in the year, with funding allocated from the contingencies reserves of the May budget.

The inaugural **Women's Economic Security Statement 2018** was published in November by the Department of the Prime Minister and the Cabinet. The package of economic security measures amounted to \$109 million over four years, focussed on reducing gender gaps across three pillars: workforce participation; earning potential; and economic independence. *Significantly, funding was also allocated to the reintroduction of a national time use survey, which had ceased in 2006, with a focus on supporting the development of a future annual Women's Budget Statement.*³

These developments underscore the importance of gender advocates inside government in promoting a policy focus on gender equality and in challenging decisions that could negatively impact women.⁴ Outside government the Labor Party and NFAW continued to produce their critiques of the government's budget proposals.

2019-20 **Women's Budget Snapshot (Coalition).** In 2019 a Women's Budget Snapshot was delivered by Minister for Women, Kelly O'Dwyer. It focused on practical gender-targeted policies and programs including \$328 million in initiatives to address domestic and family violence in alignment to the National Plan to Reduce Violence against Women and their Children. It was criticised for its lack of attention to large general budget allocations, such as housing, superannuation and social security.⁵

The broader outlook of the Coalition government under Prime Minister Scott Morrison was however, not welcoming to women. Women's organisations, including the NFAW, were set to be excluded from the budget night lock-up briefing, with the government citing that only 'relevant stakeholders' were invited. Excluding women's groups and advocates from lock-up would significantly undermine their capacity to comment when all attention is on the budget. Although this decision was partially reversed before the event, the incident highlighted the government's challenges in being inclusive and gender sensitive. It also underscored the critical role of the Office for Women, which advocated for the inclusion of these organisations to Treasury.

2020-21 **Women's Economic Security Statement 2020 (Coalition).** *The October 2020-21 budget was the Coalition government's response to the economic impacts of COVID-19.* A 70-page Women's Economic Security Statement was released by the Minister for Women, Marise Payne on budget night and built on the foundations of the 2018 Women's Economic Security Statement. The statement was hard to locate and printed on standard paper⁶, suggesting it was an afterthought, hastily prepared and not a formal part of budget documents.

Despite the Minister for Women holding several roundtables with women in the lead up to the budget, the statement fell short of the aspirations of women. The centrepiece of the budget was the JobMaker Plan worth a hefty AUD\$74 billion. It was a major part of the Coalition's Economic Recovery Plan for Australia following the COVID-19 pandemic. *Out of a total of \$74 billion, \$231 million over four years was earmarked for the Second Women's Economic Security Package. This amount of funding represented a mere 0.3% of the overall \$74 billion budget.* The JobMaker Plan primarily neglected the disproportionate impact of the pandemic on women and favoured men's employment, emphasising stimulus for the construction industry, job credits, and infrastructure spending (see Case Study 5).⁷

Other budget measures also had negative unintended consequences for women. For example, the decision to allow early access to superannuation during the pandemic received widespread criticism. This policy disproportionately affected women, who typically accumulate less superannuation than men. More women than men withdrew their superannuation funds, resulting in a widening gender gap in superannuation balances from 2019 to 2021.⁸ Planned Stage 3 tax cuts also primarily benefited men while disproportionately impacting women's roles in the care economy. Yet the Coalition government resisted calls for the Office for Women to conduct a gender impact analysis of the proposed income tax cuts.⁹

In response to criticism, the government dismissed concerns, claiming that ‘nothing in the budget is gendered’ and that ‘no credible’ voices were challenging the gendered impacts of the budget. This prompted the emergence of the hashtag #CredibleWomen, which garnered support from economists, business leaders, journalists, and politicians alike (see Case Study 7).¹⁰ The budget came to epitomise views the Morrison government was impervious to demands for gender equality, with their limited representation in senior leadership roles contributing to these outcomes. The Expenditure Review Committee of Cabinet was composed of five men, with Minister for Social Services Anne Ruston, the only woman, added in June of that year.



The 2020 budget was like waking up on your birthday to find your husband has given you a lawnmower.

Annabel Crabb (2021)¹¹

2021-22

Women’s Budget Statement (Coalition). Women’s frustration with the tenor of the Coalition government intensified in February 2021 when Brittany Higgins alleged that she had been raped in Parliament House and faced inadequate support from senior members of the government. In response to mounting political pressure and public protests from women, Prime Minister Morrison announced a comprehensive government initiative to address issues affecting women, which included a National Summit on Women’s Safety and the establishment of a Cabinet Taskforce for Women’s Safety and Economic Security. *This Taskforce, led by senior women in Cabinet, played a crucial role in reinstating the Women’s Budget Statement in the budget documents of 2021-22 and 2022.*¹²

The Coalition government’s 80-page 2021-22 Women’s Budget Statement formally included in the budget documents offered a more detailed list of budget measures targeting women’s issues in health, the economy, and safety, along with an analysis of the gendered impacts of COVID-19. While the statement included \$3 billion in measures, it accounted for a mere 0.14% of the overall budget over four years and a large part of the measures referred to the childcare package, which is typically, albeit incorrectly, perceived to be women’s business. Without a systematic process to review and mainstream gender equality across budget initiatives, the Women’s Budget Statement significantly underreported expenditures likely to affect women.

Later, Senate Estimates established that the statement had been prepared in less than a month, with Treasury urgently seeking input from departments to identify relevant items. Grants for Matildas’ football matches and the Women’s Basketball World Cup as part of women’s economic security highlighted the desperate effort to find initiatives to include in the statement.¹³

2022-23

Women’s Budget Statement (Coalition). *The 2022 elections set the stage for the 2022-23 Women’s Budget Statement that committed \$2.1 billion – 0.3% of total expenditure – to targeted measures to support women and girls in key areas:*

women’s safety; economic security; and health and wellbeing. It committed a further \$1.3 billion to delivering the government’s blueprint for ending violence against women and girls over the decade, a far cry from the degree of investment necessary to deliver progress on women’s safety.

Crucially, there was no whole-of-government institutional approach to gender analysis to guide policy decisions and the statement was not more than a compilation of measures targeting women. The women's movement argued for a systematic analysis of how general budget allocations and taxation impact gender equality. The rebranding or re-announcement of existing measures, along with limited details complicated gender-oriented scrutiny of the budget.¹⁴

Labor released its Women's Budget Statement in Opposition for 2022-23, promising the introduction of a gender equality strategy. The Opposition budget emphasised the care economy, the importance of Women's Budget Statements, and the adoption of gender-responsive budgeting. This statement served as the launch of the Labor Party's Women's Policy in preparation for the upcoming 2022 election campaign.¹⁵

Labor in power 2022 -

Since 2021 opinion polls had been showing a shift in women's votes away from the Coalition as its 'women's problem' deepened following allegations mistreatment of women in politics and the Coalition's gender insensitive policy settings. A greater number of women stood for office, especially as independents promoting gender equality, climate change and integrity. In the 2022 election, Labor was returned to office.



Gender was a very important part of the story of the 2022 federal election' with women feeling their concerns were overlooked by the Morrison Coalition government.

Blair Williams and Marian Sawer (2023), pp.79¹⁶

Jobs and Skills Summit (2022). *This Summit, a key Labor election promise, was delivered in early September 2022 and served to sharpen the focus on gender equality outcomes.* The Jobs and Skills Summit was specifically designed to create space for women's voices and underscore the importance of integrating gender considerations into all policy decisions. The fact that women were more than half of the delegates and presenters was a strong signal of this commitment. It created an agenda for increasing women's labour participation, valuing women's economic contribution and promoting equitable workplaces. An immediate action was the decision to require businesses with 500 or more employees to report on targets to improve gender equality in the workplace.

At the same time, decisions regarding key institutional arrangements were giving greater emphasis to gender equality, including:

- establishment of a Ministerial Council on Women and Women's Safety under the National Cabinet (September 2022) to promote national outcomes on gender equality and women's safety
- regular joint meeting of Heads of Offices for Women across federal, state and territory jurisdictions
- Council on Federal Financial Relations, chaired by the federal Treasurer, raised women's economic participation and economic security as priority for its work.

2022-23

Women's Budget Statement (Labor). Five months after winning the 2022 election, the Albanese Labor government released a budget (October 2022) that included a Women's Budget Statement.

The new government had a well-developed commitment to gender-responsive budgeting and Women's Budget Statements. While in Opposition, Labor had been conducting gender impact assessments on all their own submissions and policy proposals;¹⁷ and the new government had a strong representation of women, with 43% of all members of Cabinet being women. Several women in government, including Katy Gallagher, the Minister for Finance, Minister for Women, and Minister for the Public Service, were recognised feminists. Gallagher became a driving force behind the government's gender equality policy. As Minister for Finance, she played a key role in budget and program reviews and was actively involved in the critical Expenditure Review Committee, further enhancing her influence in shaping government priorities and facilitating gender-responsive budgeting.

The 2022-23 October Women's Budget Statement argued that it was putting gender equality at the 'heart of policy and decision' with the introduction of gender-responsive budgeting. This would require an ambitious approach of long-term structural change and significant investment. The bar was high, with the government arguing that this would enhance fairness, promote a more productive economy and re-establish its position as an innovative force and global leader in gender equality policies.¹⁸

The statement covered similar themes to the 2022 May Women's Budget Statement of the Coalition government – women's economic equality, ending violence against women, gender equality, health and wellbeing – and was primarily focused on funding that met commitments made to women. However, the statement used more data and analysis of gender inequalities, including intersectional analysis, to show the relevance of the policies and measures of the budget for gender equality. *Another important departure from previous statements was the commitment to a systematic gender analysis through the implementation of gender impact assessments.*

Labor's election promises prioritised women's economic equality with an emphasis on the care economy. The statement identified an investment over four years to provide cheaper childcare, albeit linked to employment, and progressing the goal of universal early childhood care. It also extended paid parental leave to be progressively increased to six months in 2026. There was structural reform measures proposed for the aged care sector, including committing to subsidising a pay rise for aged care workers to be decided by the Fair Work Commission.

Overall, the statement was a swift budget response to Labor's election promises and an initial step toward implementing gender-responsive budgeting. There also were some notable omissions, such as tax reform (Case Study 1) and an increase in social security payments (Case Study 2).

Women's Economic Equality Taskforce

An important contributor to the Women's Budget Statement was the Women's Economic Equality Taskforce (2022), led by Sam Mostyn, who had chaired the Women's Economic Opportunities Expert Panel in NSW (see Case Study 9). The Taskforce included a number of eminent women, including feminist activists and was tasked with identifying opportunities to progress women's economic equality over the next 10 years by:

- driving women's equality as an economic imperative
- informing the national strategy to achieve gender equality (launched in 2024),
- assisting the implementation of gender-responsive policy and budgeting.

In April 2023 the Taskforce provided a comprehensive 10-year plan which recommended that the government legislate the integration of gender impact assessments and gender-responsive processes across policy, legislation, and budgeting.¹⁹ *It was important in shaping a range of policies and priorities in following budgets.*

The Taskforce was part of an effort to ensure sound advice for implementing its gender equality agenda and to correct the impact of neoliberal policies in emptying the public service of expertise, (see Case Study 3). Other examples of the government being more open to feminist input and expertise include the nomination of Danielle Wood and Deborah Brennan to senior roles in the Productivity Commission.

Statement 4 – Measuring What Matters

Another significant inclusion in the 2022-23 budget documents was a wellbeing statement, designated as Statement 4 – Measuring What Matters. The statement outlined the rationale, practical approach, and international context for developing a framework of common indicators that extend beyond traditional macroeconomic measures. Such an approach would complement existing specialised reporting processes such as the *Closing the Gap* and the *State of the Environment Report*.

The *Measuring What Matters Framework* was released in July 2023 with the intent of placing people, fairness and opportunity at the heart of economic policy. That is, it could provide spaces for reimagining the economy to directly consider issues important for gender-responsive budgeting or gender equality. However, this initial framework was not a rethink of wellbeing challenging existing economic structures.²⁰

There have been some small developments with resources allocated in the 2024-25 budget to deliver the General Social Survey on an annual basis for timely insights on the wellbeing of Australians and to increase the data available by gender. The survey is expected to strengthen the capacity of the Framework to identify opportunities to improve wellbeing and inform policy change.²¹

Gender impact assessments

A process for generating a gender analysis as part of the budget process emerged in the 2022-23 October budget with the introduction of a pilot of gender impact assessments, an election commitment of the Labor government. The assessments were key to moving the Women's Budget Statement towards a more evidence-based approach to policies and budgets, central to gender-responsive budgeting.²² A comprehensive gender analysis of new policy notices and Cabinet submissions was introduced in 2024 (see Box 10.1).

Box 10.1 A gender analysis process:
Gender analysis summary and gender impact assessments (2024)

The Women's Budget Statements are based on a comprehensive intersectional analysis process that requires that:

- a **gender analysis summary** be included in all Cabinet submissions or new policy proposals, to reveal potential gender impacts of a proposal
- **gender impact assessments** be attached to the relevant Cabinet submission with more detailed analysis of the expected gendered impacts, and policy responses and concrete actions to improve the impact on gender equality

Assessments are required to complement summaries when submissions or proposals meet the following criteria:

- gender equality: significant positive or negative impact on gender equality
- cohorts: affect people who can be typically disadvantaged
- workforce: relates to a gender segregated industry
- partnership: establishes a National Partnership Agreement (or similar agreement)
- value: value is \$250 million or more over the forward estimates. ²³

The approach relies on each agency determining the level of gender analysis policies or proposals require against the set of criteria. The gender impact assessment templates are attached to Cabinet Submissions. This gender analysis process has been extended to MYEFO, an additional component of the budget process, since 2023–24 (see Getting Started). The steps for undertaking gender analysis and gender impact assessments are outlined in *Including Gender: An APS Guide to Gender Analysis and Gender Impact Assessments*, published for the public service in 2024.

Selected case studies of gender analysis summaries and gender impact assessments have been included in the Women's Budget Statement since the 2022-23 October budget.

Example: 2024-25 Women's Budget Statement

A new, \$227.6 million over five years, specialist disability employment program will replace an existing one. The gender analysis shows that labour force participation rates are lower for women with disabilities, relative to men with disabilities, and women are more likely to be casually employed. To address these disparities, the new program focusses on expanded eligibility criteria by including those with a future work capacity of under eight hours a week. This change will potentially lead to an estimated additional 1,900 women per year joining the program. The program removes the requirement to be on an income support payment, making it possible for an additional 5,000 women per year to access the program.

2023-24 **Women's Budget Statement (Labor).** *The 2023-24 Women's Budget Statement reflected Labor's 'bread and butter' budget seeking to address cost-of-living pressures for lower income groups with a raft of welfare initiatives:*

- reinstating the Parenting Payment (Single) for women with children over eight
- abolishing ParentsNext (see Case Study 2)
- investment in Medicare
- investment in housing and help to transition to clean energy
- energy fee relief and increased rent assistance
- developing the first standalone *First Nations Plan for Family Safety*, in consultation with First Nations women.

While such measures were assessed to benefit low-income women, the permanent changes to the budget's tax and welfare payments are small. Modelling indicated that the welfare increases were less than 2% of the increase in the welfare budget each year, providing only a modest reduction in poverty for the lowest income households, the majority of which are mostly women (see Case Study 2)²⁴.

The statement argued that gender-responsive budgeting had been extended in the following ways (also see Box 10.1):

- including some form of gender analysis in new budget proposals submitted to Cabinet
- extending gender impact assessment to more measures, namely in the areas of jobs and skills, housing and the care economy excluding proposals that value less than \$250 million over forward estimates and that are related to revenue measures
- applying this approach to analysis to MYEFO from 2023-24.

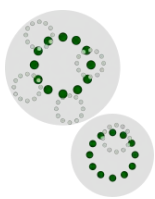
The Albanese government continued to increase the government's capacity for gender analysis, appointing Professor Miranda Stewart, a gender expert, to a Visiting Fellowship in Treasury in 2023. She contributed to the development of policy and expertise in taxation law.

The government welcomed and supported an OECD review of its institutional arrangements for gender equality²⁵ (see Case study 12) which praised investments since the 2022-23 October Women's Budget Statement as a 'fresh approach'. The report acknowledged meaningful progress and identified opportunities to strengthen the statements and their contribution to budget transparency and accountability to women including:

- providing legal foundation for Women's Budget Statements to be included in the budget documents to ensure its sustainability.
- reporting on gender budget tagging. While endorsed by the OECD, tagging is a highly contested methodology. Reporting by eminent gender-responsive budgeting expert Janet Stotsky has highlighted concerns about tagging, including its methodological complexities and inconsistencies in implementation.²⁶

- integrating summary information from gender impact assessments that support new budget measures. This would be complemented by publishing the assessments for all final policy decisions, including assessments that are negative. A precedent exists in Australia for the publication of such information with the release of regulatory impact assessments/analysis. Substantive policy proposals need to be supported by regulatory impact assessments/analysis which examines the costs and benefits of proposed policies.
- recording of measures of impact of gender-responsive budgeting work.

Overall, the 2023-24 Women's Budget Statement contained many positive measures while more work was needed to ensure a systematic approach to gender-responsive budgeting. Also, the \$250 million threshold excludes many new measures from the gender impact assessment requirement. The Women's Budget Statement reflected these vulnerabilities.



[The 2023-24 Women's Budget Statement] reflect a public service just beginning to grapple with defining and breaking down the key steps and processes of gender-responsive budgeting and then fitting them into formal budget and Cabinet procedures. Considerably more grappling is required, together with the funds to support it.

NFAW 2023-24 Gender Lens – Machinery of government for women, pp. 1.²⁷

2024-25 Women's Budget Statement (Labor). The 2024-25 Women's Budget Statement was developed in the context of a difficult macroeconomic environment. The budget had to address the cost-of-living and act to reduce inflation without causing a recession or increasing unemployment.

Major measures in the 2024-25 budget directed at gender fairness include \$925 million over five years for the Leaving Violence Program, a restructuring of the Stage 3 tax cuts to benefit more women taxpayers (see Case Study 1), and the inclusion of \$1.1 billion to cover superannuation in the government-funded Paid Parental Leave scheme, which had been a focus of activism and research by civil society for many years. The budget also committed to the provision of funding for wage increases for workers in early childhood education and the care and aged care sectors, subject to the final details being made available by the Fair Work Commission.

The 2024-25 Women's Budget Statement is underpinned by the 2024 guide to gender analysis within the public service, *Including gender: An APS guide to gender analysis and gender impact assessments*, which builds on changes to the Cabinet Handbook (see Box 10.1). Criteria such as the \$250 million minimum proposed value used to determine whether to apply a gender impact assessment restricts the number of budget measures subject to a detailed analysis. However, some analysis for all new proposals will be accomplished each time a gender equality summary template is completed. Importantly though, new budget proposals comprise only 25% of the annual budget. This creates a gap in understanding the impacts of the other 75% of pre-existing measures often termed 'baseline expenditures'.²⁸ Critically, detailed gender impact assessments have not been made public, but some illustrative case studies are included in the Women's Budget Statement.

Working for Women – A Strategy for Gender Equality

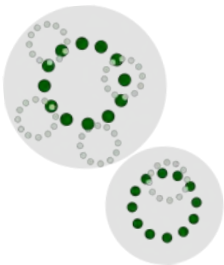
The 2024-25 Women's Budget Statement followed the 2024 launch of the 10-year national gender equality strategy, *Working for Women – A Strategy for Gender Equality*, with the Women's Budget Statement described as a 'reporting mechanism' to assess its progress.²⁹ Using the 2024-25 statement to report on *Working for Women* is similar to the approach that most states and territories have taken with their statements.

Working for Women is the first national strategy for gender equality that links to gender-responsive budgeting since the Hawke and Keating 1988 and 1993 national agendas for women (see Case Study 8). *Working for Women*'s five priority areas are:

- gender based violence
- unpaid and paid care
- gender equality and security
- health and leadership
- representation and decision-making.

Working for Women reinforces the importance of intersectional gender analysis as part of gender-responsive budgeting.

The Minister for Women, Katy Gallagher, identified gender-responsive budgeting as 'a touchstone' for the successful implementation of the ambitions of *Working for Women*, assigning a critical role to the Women's Budget Statement to report on investments.³⁰



[The] processes [for gender analysis] are the most comprehensive gender-responsive budgeting mandates by an Australian Government, at least for several decades, and in addition they have the benefit of building on international and national experience. Mandating gender analysis without establishing accountabilities, building capacity and monitoring progress is doomed to fail. These are now the key challenges of the government.

Sally Moyle, NFAW 2024-25 Gender Lens, pp. 331

2025-26

Women's Budget Statement (Labor). In April 2025, the Albanese Labor government delivered a pre-election budget and it's fourth Women's Budget Statement.

The 2025-26 statement reports on additional measures to progress Working for Women, the government's 10-year plan for gender equality. The government's gender equality credentials are highlighted by Labor's championing of gender-responsive budgeting, by the fact that 53% of its parliamentary representatives are women and the fact that the Cabinet is gender-equal.³²

The pre-election tone is reflected in the statement looking back on the government's achievements in promoting gender equality since it came to office in 2022. The five priority areas of the gender equality plan are supported with new budget measures continuing the emphasis on investing in the care economy. Initiatives include a three-day guarantee for children in early education and care and support for wages growth for low-paid workers.³³ Progress is identified in key outcome areas, such as the reduction of the national gender pay gap from 14.1% (2022) to 11.9% (2024). Wages for aged care and childcare workers have risen, and there have been increases in women's workforce participation. Women's full time weekly ordinary time earnings have increased by \$217/week.

The statement is used to highlight how gender equality principles and objectives are embedded in budget processes through the use of gender impact analysis, including cameos of gender analysis in practice, cumulative impacts, and MYEFO highlights.



I'm really proud to say that every single budget proposal this year underwent gender analysis as part of the budget process, and each budget we've delivered has built on the last, with careful connecting reforms that maintain momentum and keep pushing forward and keep shifting the dial on gender equality.

Katy Gallagher 26 March 2025 ³⁴

The statement acknowledges that there is much more work to be done. For example, despite a large (\$4 billion) investment in the prevention of gender-based violence under Labor, there is recognition that it remains an area of crisis.

Summary

The annual publication of a Women's Budget Statement has been re-established at the federal level and is a defining feature of its gender-responsive budgeting work.

O'Dwyer, a feminist in the Turnbull Coalition government drove the re-introduction in 2018 of a summary record of initiatives primarily targeting women, but it would take another five years for the statement to return to the budget documents. Women's activism and the prospect of an election helped to elevate the Women's Budget Statement to the budget documents, however with limited gender analysis and strategic gender equality policy direction, the statement was limited to a collection of gender specific measures. This diminished role for the Women's Budget Statement reflected the Morrison government's social conservatism and market focussed approach to gender equality policy which contributed to policy settings oblivious to gender, including its fiscal response to the COVID19 pandemic.³⁵

The Albanese Labor government made a commitment from Opposition to re-energise the Women's Budget Statement and introduce gender-responsive budgeting as part of its serious efforts to address some longstanding neoliberal legacies, including industrial relations and pay equity. Under the Labor government, the Women's Budget Statement has been expanded, providing an overview of major gender equality issues, including substantive statistical and qualitative analyses, alongside an outline of government responses and budget measures aimed at addressing them.

The Women's Budget Statement further gained a strategic direction and a role with the development of a coherent national gender equality strategy. A key area of attention has been the care economy. The new statement under Labor gave shape to a shift in the government's economic narrative with a stronger emphasis on the role of government in addressing gender gaps and advancing gender equality. The narrative of the contribution of gender equality as being good for the economy provided the basis for the government to give gender-responsive budgeting a greater role in economic policies.

However, gender-responsive budgeting and the Women's Budget Statement face new challenges in the context of a rapidly changing and uncertain global economic and political landscape that has included an erosion of gender equality and social inclusion principles and a level of economic destabilisation that might usher in a worldwide recession. As these developments continue to unfold, it is essential to clarify and strategically strengthen the role of the Women's Budget Statement in advancing gender-responsive budgeting (see The Way Forward).

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Case Study: Local Government

Map out how different groups of women and men interact with local government.

Understand how the local government budget works.

Identify the overall economic context.

Know your equality and anti-discrimination laws.



Embed gender equality policies and legislation in local government financial management.

Promote diverse candidates in local government elections.

Build relationships with local groups and women's networks.

Foster women's participation in budgets and economic policy.

Changing Local Government Policies and Budgets

CASE STUDY 11: LOCAL GOVERNMENT

Monica Costa and Rhonda Sharp¹

The role of local government

Local governments play an important role in our daily lives, dealing with public health, local roads and footpaths, parks, sports, libraries, environmental issues, waste disposal, building regulations, planning, and community services. Local government can advance gender equality and women's wellbeing through:

- *provision of local social and physical infrastructure that reduces the amount of unpaid work done by women.*
- *planning provisions and emergency support to mitigate against the impacts of climate change on vulnerable people.*
- *good quality employment and contracts with suppliers.*
- *women's representation in decision-making.*

Local governments in Australia have yet to draw strong links between progressing gender equality and budget decision-making. However, the Victorian state gender equality legislation is opening new spaces for gender-responsive budgeting for local government. This case study highlights the potential of gender analysis for local government budgets. This involves:

- *mapping how women and men interact with local government (employment, contracting, services and infrastructure and women's representation)*
- *understanding how the local government budget works*
- *identifying the overall economic context*
- *knowing the relevant equality and anti-discrimination laws.*

An understanding of these elements will help identify options for change.

Mapping how women and men engage with local government

Engaging with local government requires an understanding of how different groups of women and men interact with the government. This involves examining the use of local services and infrastructure and issues of representation in professional and elected positions.

Services and infrastructure

The rhetoric of the greater efficiency of the private sector in delivering services has seen local governments adopt strategies such as competitive tendering and contracting, resource sharing, and using the market to influence the pricing of services and goods.

This context has typically overridden social and political issues. Self-cleaning public toilets are an example of an innovation in local service provision that was designed to save on cleaning costs. The social concerns of users were generally not appropriately considered. Research suggests that older Australians find self-cleaning toilets unfamiliar and difficult to use. People with a disability and their carers, typically women, are likely to avoid them for fear of being locked in, the doors opening or cleaning starting before exit.²

Poorly planned and maintained local physical infrastructure affect perceptions of personal safety and influence the way public spaces are used. This can prevent different groups of women and gender diverse people from participating fully in the local community.

Latrobe City Council joined YourGround, an interactive crowdsourcing map, developed by CrowdSpot in collaboration with Monash University, which showed the Council where women and gender diverse people felt safe to enjoy leisure, sport and play. Further a gender analysis toolkit was developed for the design and implementation of more inclusive events and projects (Table 11.1).

Table 11.1 Key questions for local government planners to consider in infrastructure planning³

When planning the project	Yes/No /NA?	Provide evidence. What action is required? Specify changes
Does this project aim to address an existing gender-based issue? If not, is there opportunity to? (e.g. lack of female change facilities)		
Have you collected and analysed data about current and projected usage by both women and men?		
Have you identified how you will engage with stakeholders who don't have formal positions within stakeholder groups? (e.g. club members rather than just committee members)		
Have you taken into account the barriers to participation of women and men in the consultation process? (e.g. time of day, care responsibilities)		
Are there equal opportunities for both women and men to contribute to making decisions during this project? (e.g. stakeholder meeting and consultations)		
Have you considered linking with other internal or external stakeholders to assist in delivering a more gender aware outcome? (e.g. Regional sporting assembly)		
Have you considered the different needs of adults, parents and children?		
Have you considered how different design elements would affect perceptions of safety for both women and men?		
Does the project design brief mention gender equality?		

Representation in professional and elected positions

Australia's 537 local councils are an important source of employment in local communities, representing nearly 10% of the total public sector jobs.⁴ In many rural and remote areas local government is the best avenue for a professional career for women.

Council initiatives. A number of councils have taken practical steps to advance gender equality in the workforce, despite limitations of sex disaggregated employment data at the council level.

This was the case of the City of Melbourne which in 2017 provided for increased flexible family leave for men and women with 20 weeks paid leave for primary carers; 20 weeks paid leave for secondary carers who support their partner's return to work; and full superannuation during paid and unpaid leave for the first 12 months.⁵

Other strategies have included strengthening gender analysis of the employment in local government. The Nillumbik Shire Council and Banyule City Council, for example, developed the Gender Equity Employment Analysis Tool to improve gender equality and eradicate discrimination.⁶

Women in senior roles. Around one in five local governments in Australia have no female representation in their executive leadership, and some local governments have taken steps to increase the number of women engaged in senior roles, improving their recruitment techniques, working conditions and applying quotas and targets.

In 2021, the national professional association for local government officers, the Local Government Professionals Australia (LGPA) set a 2025 target for gender balance in local government leadership roles of 40% women, 40% men, and 20% of any gender (40:40:20). There is, however, a long way to go to achieve greater diversity, with only one in three local governments in Australia that have four or more executive staff meeting this goal.⁷

Women representatives. The pace of change in women's representation in elected positions has been relatively stronger. In South Australia for example, a record percentage of women stood for and was elected to local government in the 2018 elections with 35% of elected candidates being women, a six percentage point increase in the proportion of women elected in 2014 (29%). In the same period, the number of female mayors trebled, with women representing 39% of elected mayors in 2018, up from 13% in 2014.

These results build on a campaign – Make a Difference – designed by South Australia's Local Government Association (LGA SA) with the aim of increasing the number and diversity people enrolling and nominating for the voluntary council elections.

In the lead up to the 2018 elections this modest-budget campaign highlighted people of different ages, gender and backgrounds using a portfolio of materials developed and made available by LGA SA to councils. The LGA SA also developed animated videos on how to enrol and nominate that were promoted online and in social media, installed billboards and promoted local government in regional and metropolitan radio and regional press. The campaign has had a significant impact, with a rise of 19% in the number of women nominating, and elected.⁸ This campaign was continued in the 2022 local government elections.

Some state governments have adopted strong a commitment of gender balance in elected positions in their local councils with the Victorian government committing to a 50% target by 2025.



Yorke Peninsula Council SA (2022)⁹

Understanding how local government budgets work

To apply a gender lens to local government policies and funding it is important to understand how a local government budget works, including what and how services are funded. The three main sources of revenue for local governments are taxation, user charges, and grants and subsidies from federal, state and territory governments.

Revenue

Taxation and user charges. Local governments across Australia raise the vast majority of their own revenue through rates (taxation on property). Other sources of revenue are service charges (such as garbage collection), user charges (such as dog registrations, public swimming pools, school holiday activities) and fines and penalties.

Information is limited about what share of local government taxes and charges is paid by women or what share of women's income is directed to paying such taxes. These equity questions matter, however. For example, as carers, women tend to use more local government services and have lower incomes than men. Therefore, women can pay proportionally more than men when revenue is raised through user charges.

Grants and subsidies. Grants and subsidies from federal, state and territory governments make up on average 14% of local government revenue.¹⁰ For some small and remote councils these grants represent more than half of their revenue. The largest of these transfers is the Financial Assistance Grants which provide federal funding to local governments to achieve equitable levels of services. This funding is allocated to the states and territories on a per capita basis and distributed to councils as per principles set under the 1995 *Local Government (Financial Assistance) Act*.

Typically, councils with poor capacity to generate revenue, outside large urban centres and with smaller populations, will get a larger share of grants. Over time, Federal Financial

Assistance Grants have failed to keep up with community demands placed on local councils. The value of the grants, as a proportion of total federal government revenue, sunk from 1.2% to 0.6% by 2020-21.¹¹ While some states offer borrowing facilities to local governments, in Australia local government has very limited options to augment revenue.

Expenditure

Local governments make an important contribution with operational expenditure of over \$40 billion per annum. Local government expenditure is spent on housing and community facilities (24%), transport and communication (22%) and general public services (18%).¹² State laws and regulatory frameworks guide the financial operation and reporting of councils.

Reading financial reports. Table 11.2 sets out common questions that can be asked of local government financial reports, identified by the Australian Certified Practising Accountants in the left hand column.¹³ We demonstrate how a gender lens can extend this analysis in the right hand column.

Table 11.2 How to read council financial reports with a gender lens

Common questions asked of council financial reports	Common questions asked using a gender lens
How well has the council performed in meeting its objectives?	Is there a commitment to gender equality? Which objectives are likely to be relevant to gender equality? Is there legislation or policy statements referring to gender equality?
What is the financial strength of the council?	Does the financial strength represent changes in revenues and/or expenditures that disproportionately disadvantage some groups of women compared to men? What are the likely gender effects of its key revenue sources? What is the composition of its spending and its implications for gender equality? Are gender impacts considered in grants applications (including disaggregated data on employment impacts)?
Has the council fulfilled its commitments in terms of the council strategic plan or similar?	Have resources committed impacted on gender equality? In what ways?
Does the council have a viable and sustainable future?	Has risk been assessed and financial plans developed in areas relevant to gender equality such as climate change, care services, unpaid care, affordable housing, food security and jobs? Does the council have a path for a more equal future? Are costs being transferred to the households?
How effective is the council's management?	How representative are the decision-makers (elected members, executive and other administrative staff)? How transparent are council budget decisions? Are there mechanisms for inclusive participation in budget decisions?
How did the council perform against its budget?	Is a gender lens applied to policies and budgets? Has it included an analysis of impacts of mainstream non-gender specific and gender specific allocations and programs? What are the positive and negative gender impacts? Has the analysis contributed to changes in programs and budgets?

The application of gender-responsive budgeting principles would require local councils to also investigate whether they are achieving an efficient use of resources or transferring costs. For example, are they transferring costs from the paid economy to the unpaid economy by requiring women to do more unpaid work to compensate for the loss of services, with negative effects on women's physical and mental health and ability to undertake paid work?

Participatory budgeting provides opportunities to increase women's engagement with local government decisions. Some local governments in Australia have used budgetary rules to involve the community in the process of deciding how its monies are spent – participatory budgeting. On occasions, citizens and community organisations have been given a role in the scrutiny and monitoring of spending of public resources.

In the City of Darebin, Victoria, for example, community groups proposed over 35 projects, subsequently prioritised for funding by a citizen jury. The Council of the City of Canada Bay in Sydney, New South Wales, opened the council budget to review by its citizens with the council committing to accept their recommendations.¹⁴ Gender-responsive budgeting facilitates participatory budgeting with its emphasis on transparency, accountability and the inclusion of women's voices in budgetary processes.

Economic context

It is important to identify changes to the economic context because this shapes the space for government policies and budgets to address gender inequality. Local government roles and responsibilities have expanded over time, but revenue has not grown commensurably. The limited capacity to raise taxation and the adoption of rate capping rules by many councils have contributed to local government becoming more dependent on state and federal grants. These problems are compounded by cost shifting between levels of government and the politisation of funding for local projects.

Cost shifting

There has been an increase in cost shifting, with functions being devolved to local government from federal and state governments without a corresponding increase in resources. The impact of this practice on NSW council budgets is monitored with a biannual survey by Local Government NSW. Its 2023 report found that a total of \$1.36billion, the equivalent of \$460 per ratepayer annually, had been shifted to councils. **Over the last decade cost shifting has imposed an estimated burden of more than \$10 billion on councils.**¹⁵

In Victoria, the City of Greater Bendigo estimated that the cost of the maternal and child health programs shared with the state government had a \$700,000 funding gap in 2017 largely as a result of the state government failing to keep pace with the costs of providing the service.¹⁶ Increasing local government responsibilities without adequate funding is likely to result in gaps in service delivery that can increase women's unpaid time burdens when households seek to fill these gaps.

Additional funding has also become increasingly politicised and vulnerable to being used to both garner and reward voter support, particularly during federal and state elections.

Climate change

Many of the most extreme environmental and economic impacts of climate change are experienced at a local level. Local governments have little option but to address the risk and impacts of climate change.

Alternative transport. Analysing the gender impacts of the results of climate change can assist in improving the targeting and effectiveness of climate change policies. Many local councils are taking steps to support urban cycling as an alternative transport. Studies have shown that rates of regular cycling are 10% higher for men than women.

Gender analysis would provide insight into the cycling behaviour of different groups of women and men, and indicate how to increase their numbers. A NSW report into barriers to women riding bikes found that women remain concerned about safety and look for riding infrastructure separate from roads. In addition, women typically have different riding behaviour to men's, with additional stops related to their care responsibilities.¹⁷

Individuals on low incomes. Women are more likely than men to be worried about the risk of climate change and to support some action to address it.¹⁸ Climate change is likely to exacerbate current inequalities because of its greater adverse effect on vulnerable groups, among which women are over-represented.

Those living in poverty tend to reside in areas that are more likely to be negatively affected by climate change, and have fewer resources, social networks, and capacity to address issues raised by a changing climate, or find housing alternatives.

Low income renters, in particular, have limited capacity to make the necessary upgrades to improve energy consumption and property owners have limited incentive to upgrade their properties.

Extreme climate events erode family and community well-being, particularly among poorer groups, with a study describing how prolonged heat waves in Mildura (Victoria) led to negative effects on those reliant on social housing. Children and teenagers were recorded leaving their hot homes and roaming the streets at night; spikes in domestic violence were reported; and nutrition was poorer because cooking was too difficult.¹⁹

Access to adequate shelter is a basic human right. Local governments, working in conjunction with state and federal governments, have a role in addressing these impacts, and policy and budgetary gaps, which can be facilitated by gender-responsive budgeting.

Legal context

Gender equality and anti-discrimination laws that impact local governments provide opportunities for gender-responsive budgeting.

Victorian Gender Equality Act (2020)

The Victorian *Gender Equality Act* is the first Australian law requiring all public sector agencies, including its 79 local councils, to ensure that their policies, programs and service delivery consider and promote gender equality, and take the necessary and proportionate steps to achieve it.

To achieve this, Councils are required to develop and implement action plans to address gender equality and its intersections, conduct gender impact assessments on their policies and services, undertake a workplace gender audit, and report to the Gender Equality Commission every two years. This work should be part of Council's delivering on their strategic plans.

A dashboard with this gender analysis for local councils is provided on the Portal of the Commission for Gender Equality Public Sector Insights, and it includes:

- Four yearly Gender Equality Action Plan using the gender analysis of the workplace audit to provide an assessment of the Council's performance against seven workplace indicators and identify strategies and measures for promoting intersectional gender equality in the workplace. Some attention is given to resource adequacy, for example, the City of Ballarat's Action Plan (2021-25) includes the need to provide costings of progressing gender equality, diversity and inclusion in the workplace in annual budget preparations. These Plans are available on the portal of the Commission for Gender Equality in the Public Sector and are reviewed every two years.
- Gender impact assessments of the effects of new and up for review policies, programs or services of significance and direct impact to the community. It covers issues and challenges, policy context, policy options, and policy and program recommendations to promote gender equality. This analysis can be used by local councils when seeking state government funding.

The *Gender Equality Act* provides a favourable legal context for gender-responsive budgeting and the amendment of the Financial Management Act (2024) which aligns the gender impact assessments with budget processes (see Case Study 9).

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THE WAY FORWARD

Monica Costa and Rhonda Sharp¹

Worldwide, gender-responsive budgeting is recognised as an important mechanism for implementing the gender equality commitments of governments. In Australia, Gender/Women's Budget Statements are a critical component of this budgetary approach to transforming gender relations. However, Australia's long 40-year history reveals considerable waxing and waning by governments in the use of their budgets to reduce gender inequalities. A key lesson during this period has been how much political and economic context matters to the conduct of gender-responsive budgeting. Political and economic circumstances can either contribute to or reverse hard-won gender equality gains.

The international political and economic context emerging in the second decade of the 21st century shows signs of increasing uncertainty and even causing tectonic upheaval. The world is experiencing the escalating effects and costs of global warming, along with a shift in post World War II rules and norms, with funding cuts to international organisations (UN, WHO) and to aid to the poorest countries (USAID), and a rise of militarism, nationalism and right-wing political parties. These patterns have been accompanied by the extreme concentration of wealth amongst the richest men and their families worldwide, the increased power of large corporations, many with balance sheets bigger than countries, and exploitative labour market systems.

Assaults on diversity, equality and inclusion with subsequent defunding of programs, infrastructure and data collection, best epitomised by the Trump administration in the USA, are likely to have significant lasting effects on the political and economic policy landscape, not only in the United States but across the world. Australia will not be immune from the turbulence or the change, and there will be potentially wide-ranging disruptive effects for the country's gender equality strategies and resourcing unless we become more willing to make informed, sometime contentious, choices as a nation.

Our reflection on the future of gender-responsive budgeting begins with a consideration of the potential of Gender/Women's Budget Statements to progress women's aspirations by promoting awareness, accountability and changing budgets. This framework helps to reposition the statements within Australia's gender-responsive budgeting approach. We have also reflected on the technical and political aspects of budgeting to understand the momentum for gender-responsive budgeting in Australia. Finally, we have called for big ideas to ensure the transformative ambition of gender-responsive budgeting, including the development of an alternative, feminist, economic strategy, a progressive role of government, and the strengthening of democratic participatory processes.

How can Gender/Women's Budget Statements progress the aspirations of gender-responsive budgeting?²

In less than a decade, governments in Australia have made notable progress in reintroducing, and in some cases reinvigorating, Gender/Women's Budget Statements. These annual public records, not readily available elsewhere, reveal the effects of government spending and revenue raising measures in progressing gender equality commitments, and remain the central conduit for progressing gender-responsive budgeting in Australia.

Only recently has a distinction been made between Gender/Women's Budget Statements and gender-responsive budgeting. In the early period of their development (1984-1990s), the term 'gender-responsive budgeting' was not widely used, and Australia was one of only a handful of countries engaged in the space of gender and budgets. The statements are now positioned differently. Victoria, for example, signifies this with a dedicated section of its Gender Budget Statement addressing gender-responsive budgeting.

At this point in their evolution there is a lack of clarity as to the role of the Gender/Women's Budget Statements. Below we outline potential ways in which the statements might further the aspirations of gender-responsive budgeting and how they might be repositioned to do what they do best.



ERA, 3 June 2021 (Instagram)³

On the surface, gender-responsive budgeting looks like a technical exercise in budget analysis, after which the evidence is used to adjust the budget priorities and policy design. Nothing could be further from the truth. While it uses the technologies and practices of budgeting, it is also a political project, aspiring to utilise the power of the government purse to change the distribution of income and wealth to reduce gender and other inequalities and transform gender relations.

The aspirations and ideals of gender-responsive budgeting involve engaging with, and transforming, the practices and politics of budgeting by:

- raising awareness of gender issues and impacts embedded in budgets and policies
- making government accountable (by promoting transparency, voice and advocacy, and credibility) for their gender equality commitments through the budget
- changing budgets and policies to promote gender equality.

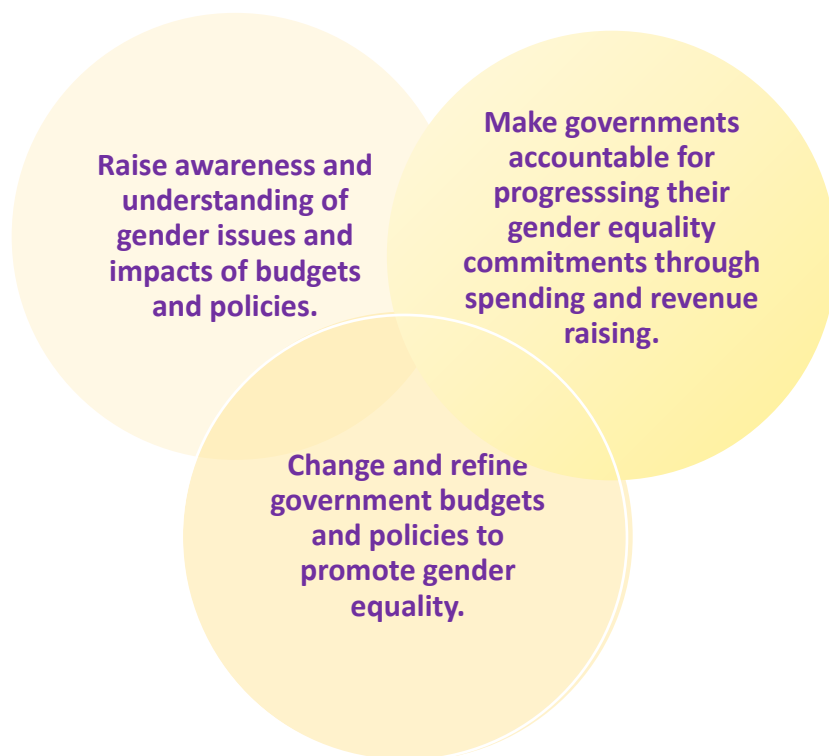


Figure 12.1 Progressing gender-responsive budgeting

Raising awareness

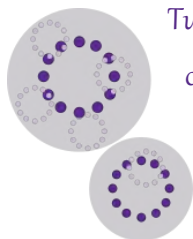
Raising awareness means establishing a political agenda promoting the idea that budgets need to be scrutinised for their gender impacts, and that the gender impacts of a budget are important for society and the economy. This was the focus of the early Australian Gender/Women's Budget Statements (see Case Study 8).

Gender/Women's Budget Statements can raise the awareness of the public, parliament and the bureaucracy by providing:

- a case for actions to promote gender equality
- a rationale for gender-responsive budgeting
- information about the gender equality commitments of the government
- evidence of current gender gaps, structural inequalities, and intersections of gender with other inequalities
- evidence of the gendered impacts of the budget, rejecting of the widespread myth that budgets are gender neutral
- visibility to the economic and well-being contributions of unpaid work and the care economy
- significant coverage of non-gender specific or mainstream expenditures, as well as gender-specific or targeted programs.

Initially, when Victoria reintroduced the Gender Budget Statement, it went to considerable lengths to explain what gender-responsive budgeting was and why the government was doing it, stressing the need to assess the gender impacts of policies and budgets on different groups. Tasmania, NSW and Queensland provide increasing analytical coverage of gender gaps (eg. gender pay gap, labour force participation, women in managerial roles, rates of family and sexual violence) to justify the need for action. All the statements report, in varying degrees of comprehensiveness, against the government's gender equality commitments or priorities set out in their women's strategy. Post-COVID-19 the care economy has received greater visibility in the statements with priority given to childcare, early childhood education and the aged care sector (see Case Studies 9 and 10).

The Gender/Women's Budget Statements provide opportunities for civil society and the media to engage with the gender equality implications of budget measures. Social media has been increasingly used to highlight gender issues, including by women's organisations. Responding to the changing media landscape, governments are reaching out to social media influencers, inviting these new voices, many of whom are young women, to the budget lock-up. Independent and women's media organisations in Australia have given some attention to gender issues in budget analysis, and Gender/Women's Budget Statements have been crucial in achieving this (see Case Study 7). The movement around #CredibleWomen is evidence of this pattern, with women in the media playing a critical role in furthering calls for more attention to gender equality in the budget. However, it has not always been easy for the statements to gain wider political attention in the highly concentrated traditional media landscape in Australia, heavily influenced by the Murdoch media.



Tucked away amongst the budget papers, generally shunned by the commentariat, sits another paper, one that has the capacity to shape the outcomes for half the population.

Harry Chemay, Michael West Media Independent Journalists

Establishing and maintaining a political agenda for gender-responsive budgeting is vital and the statements can play a primary role in doing this. Awareness raising is an essential first step towards fostering government accountability and the changes to budgets and policies that promote gender equality.

Accountability

Accountability entails holding governments to task for their record of implementing their commitments to gender equality through their budgets. The Gender/Women's Budget Statement, by distilling how the government is fulfilling its commitments to gender equality, is an important mechanism to help women's organisations, media and parliament to hold governments responsible for their political promises. The Gender/Women's Budget Statements themselves signal that women are recognised as a political constituency that the government needs to be accountable to.

Below we consider how the statements can contribute to accountability by promoting transparency, voice and advocacy, and the credibility of the government's gender equality commitments.

Transparency. Statements can contribute to making the budget and its reporting clearer, understandable and readily available to the community and oversight bodies.

Transparency over plans for public money is more than making information available. It requires that the community can freely access and understand the budget process and the implications of budget reporting for gender equality.

Transparency is affected by political choices about how budget information addresses 'what' and 'for whom' issues. The pressure is for the statements to be a positive political narrative backed by selective policies and budget decisions to put the government in the best possible light. While governments have been more transparent about the relatively small, specifically targeted allocations to women, the omission of the gender effects of big-ticket items (eg. subsidies, infrastructure and defence spending) undermines transparency.

Transparency of the beneficiaries of budget measures is limited when there is a lack of gender analysis including intersectional analysis. COVID-19 recovery budgets focused on the generation of jobs but lacked clarity about who would benefit from these jobs and the effectiveness of the strategy. Most were offered in the construction sector, despite the fact that the number of jobs generated by construction expenditure is less than what could be generated if the same money was allocated to care industries (see Case Study 5).

The lack of transparency of the South Australian Treasury's four page 2024-25 Women's Statement was somewhat mitigated with a subsequent 23 page publication by the Office for Women providing a more informative gender analysis of the budget's impact on women.

Voice and advocacy. Gender/Women's Budget Statements can enable different groups of women, outside and inside government, to participate in the budget debates and processes and have a say on issues that affect them. The inaugural Women's Budget Statement in 1984-85 was used by women politicians in the federal parliament to engage their male colleagues on issues of inadequacy of funding for women's sports.⁴ The National Foundation for Australian Women's (NFAW) gender lens of the federal budget has been influential in bringing together the gender expertise of individuals and organisations to review and contest the government's budget decisions and its approach to gender-responsive budgeting. Other organisations, such as GenVic, have produced scorecards assessing the state government's budget allocations against the government's commitments and the priorities identified by women's organisations.

Women's organisations have been vocal at calling for a larger suite of gender-responsive approaches that go beyond the statements to ensure empowerment and participation in budget design. In its response to the 2022-23 October budget, NFAW called for the government to develop an annual program of early consultation with women's organisations before agencies develop their program priorities and bids.

Credibility. Credibility refers to the belief that the government is committed to some common goals, which helps build trust in the government. Gender/Women's Budget Statements can help strengthen trust in government on gender equality by highlighting the contributions made by the budget to this goal.

Budgets can have multiple, sometimes contradictory effects on gender equality. For statements to account for this, it is important to include an analysis that enables understanding the cumulative impact of the different measures (see Case Study 4). The statements have been criticised as lacking credibility in accurately reflecting the government budget, as they fail to report on budget cuts that have significant gender impacts. They often reflect the perception of a trade-off between economic and political credibility versus credibility in advancing gender equality.

Statements can help build confidence for gender-responsive budgeting by giving insights into the often invisible bureaucratic and procedural aspects of gender-responsive budgeting. For example, translating gender equality commitments into actions is enhanced if Treasury provides an explicit budget instruction to agencies on addressing gender equality issues, accompanied by a template for integrating these considerations into their budget submissions. Consolidated by Treasury, this whole of government information can serve as a basis for the Gender/Women's Budget Statement.

Credibility and trust in gender-responsive budgeting are also affected by the access governments provide to the gender impact assessments that form the basis of the Gender/Women's Budget Statements. These concerns were heightened by comments by the Minister for Women and Minister for Finance Katy Gallagher, who in 2024 observed that she had neither received a policy submission that cited negative consequences for women, nor was there a clear process for such policies to be revisited and reworked if issues were identified.⁵ It's hard to believe that there are no policies with negative impacts on women or on gender equality. Without access to the gender analysis undertaken by agencies, transparency and trust in gender-responsive budgeting work is undermined.

In a step to build confidence and trust, Victoria's 2024-25 Gender Budget Statement provided a rudimentary measure of the performance of its gender impact assessments. Similarly, Tasmania's 2024-25 Gender Budget Statement re-analysed the 2023-24 budget measures, including a review of the impact rating initially attributed.

Changing policies and budgets

Ultimately, gender-responsive budgeting aspires to change policies and budgets in ways that achieve gender equality outcomes. The emerging practices around Gender/Women's Budget Statements indicate that they are part of a broader gender-responsive budgeting system, but thus far, they have only indirectly contributed to changing policies and budgets.

The commitment to publish a statement can sharpen the focus on translating political pressure into actionable decisions on gender equality. Examples of the role of the statement in shaping budget and policy decisions are limited. Ahead of its 2023-24 Women's Budget Statement, Queensland Treasury workshopped budget bids from key agencies to improve the development of the bids, placing greater emphasis on their potential impacts on women's economic opportunities and security. With this new approach the Queensland government moved towards gender-responsive budgeting and the statement served as a catalyst for this shift.

Statements that are well-integrated into the budget process are best placed to contribute to evidence, provided by gender analysis and impact assessments, being used in budget decisions (referred to as 'ex-ante assessments'). This would hopefully result in fostering and recording how gender impact assessments are being included in the information provided to the key budget decision making body, the Expenditure Review Committee. However, statements have mostly been produced as a report of budget decisions already made ('ex-post assessments'). Ex-post assessments can potentially indirectly influence other phases of the budget cycle, including MYEFO, the medium-term budget and the performance budgeting processes, as well as future budgets through their political impact.

Deepening the relationship between Gender/Women's Budget Statements and ex-ante gender impact assessments would assist the budget statement's role in furthering the aspirations of gender-responsive budgeting. However, greater integration of impact assessments and budget statements is not a magic wand. Victoria has a comprehensive gender analysis process (see Case Study 9) but uses selected vignettes to illustrate how gender impact assessments influence program and policy changes. The detailed gender impact assessments are not publically available, limiting visibility into the ways evidence influences budget decisions. This political strategy has sought to make the statement accessible to a wide audience but potentially limits the role of the Gender/Women's Budget Statement in progressing gender-responsive budgeting.

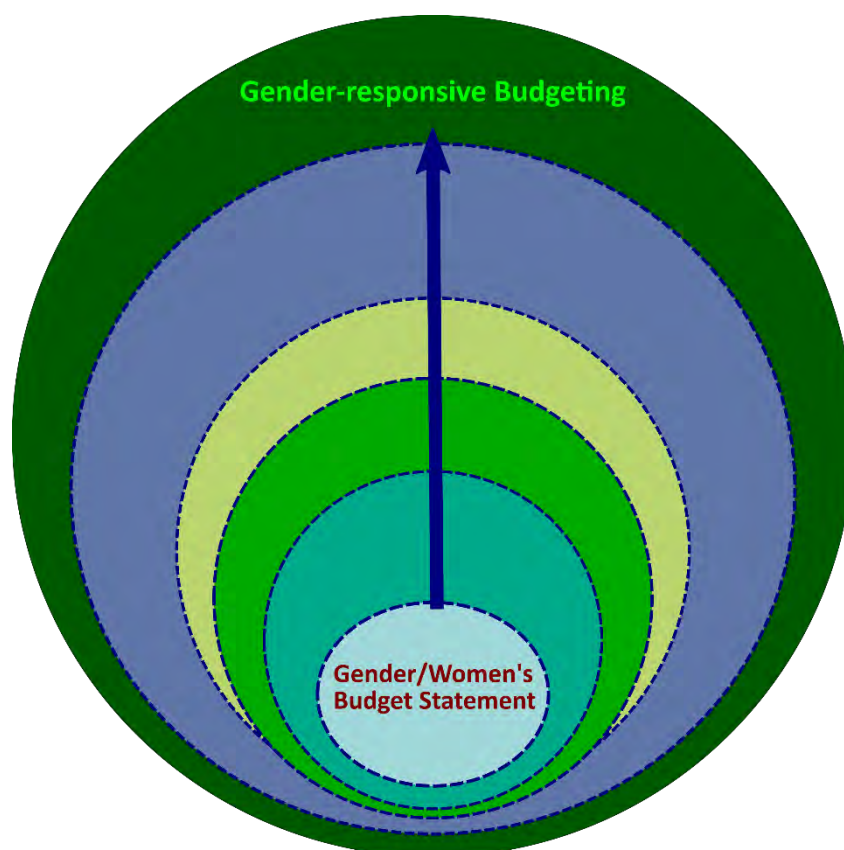
The relationship between the statements and gender-responsive budgeting is an evolving one and is related to how effectively the statements align and progress the aspirations of gender-responsive budgeting by raising awareness, promoting accountability and changing budget decisions (see Box 12.1 over page).

Box 12.1 Positioning the statements in gender-responsive budgeting

Some Gender/Women's Budget Statements, like those in South Australia, the Northern Territory and Western Australia, adopt a very modest approach that make a symbolic gesture to recognise women as a political constituency, but are a minimal force in promoting the aspirations of gender-responsive budgeting (see Case Study 9). These modest forms of statements would be positioned at the bottom of the diagram below.

By 2025 Queensland, Australian Capital Territory and Tasmania statements could be positioned in a ring further up as a more developmental means for promoting gender-responsive budgeting. These statements went some way to create an agenda for gender-responsive budgeting with attention to gender analysis and include a framework for assessing how the government is delivering on its gender equality commitments.

Moving along the arrow to a higher position in the rings, statements such as those of Victoria, New South Wales and the federal government serve as more comprehensive means to raise awareness of the gendered impacts of the budget, challenging assumptions that the budget is neutral, improving accountability and transparency and acting as catalysts for, and a record of, changes to policies and budgets.



Maintaining the momentum for gender-responsive budgeting

Australia's history of gender-responsive budgeting is characterised by uneven developments, continuities and changes, and this pattern could extend into the future. There is scope to be more proactive in instituting changes, and this casebook highlights recent positive developments that could support the sustainability and deepen the work of gender-responsive budgeting. Suggestions include legislating for gender-responsive budgeting, extending a gender perspective to the entire budget cycle and shifting to the use of ex-ante gender impact assessments.

Furthermore, as noted, an over-arching factor in the implementation of gender-responsive budgeting and a challenge to its momentum is the technical and political nature of budgeting. Integrating gender into spending and revenue raising and the budget process requires contending with the politics of budget prioritisation and the technical elements of the budget process (otherwise referred to as the budget cycle or public financial management). The capacity to negotiate the technical and political aspects of budgeting, including tensions and contradictions, will be important in shaping the future of gender-responsive budgeting.

Budgets are technical

Budgets involve data collection and analysis, forecasting and planning of revenues and expenditures, appropriation and control of funds, evaluation and audit, performance measurement, and budget rules and instructions. Gender-responsive budgeting has to engage with these technical systems and practices (technologies). A 2023 OECD review of progress of Australia's gender-responsive budgeting compared it to best practice and made a number of recommendations to strengthen the gender entry points of the budget and policy system (see Box 12.2).

Box 12.2 OECD 2023 report – Gender equality in Australia, strengthening gender considerations in policy and budget decisions⁶

Recommended actions to embed gender-responsive budgeting in government budget systems include:

- legislating gender-responsive budgeting, including setting requirements for gender impact assessments.
- implementing and monitoring gender-responsive budgeting work by establishing a high-level steering group convened by the Office for Women and engaging the Departments of Treasury, Prime-Minister and Cabinet and Ministry of Finance in its design.
- bolstering the evidence base for policies by strengthening the policy coordination function of the Office for Women.
- enhancing the capacity in government to undertake high-quality gender analysis, including expanding the scope of decisions over whether gender impact assessment should be applied; and ensuring that analysis is conducted as early in the policy decision-making process as possible.
- strengthening data availability and awareness, and analysis of gender-disaggregated data to support gender impact assessments and gender-responsive budgeting.
- establishing champions and gender focal points across departments and agencies to encourage the systematic consideration of gender equality issues throughout policy making areas.

There is still space to adopt new technologies, such as audit and medium term expenditure planning, to make greater use of opportunities across the budget cycle to advance gender equality outcomes. Governments may turn to technologies such as artificial intelligence and data analytics to revolutionise their budget process that will pose new challenges.

The budget however is not a ready fit for the ambitious agenda of gender equality. It relies on quantification and performance technologies, such as key performance indicators, audits and impact assessments and this has implications for the incorporation of gender issues. On the one hand, performance technologies facilitate a narrative of the gender impacts using the concepts and language of budgeting, which can be used by feminists advocating economic change. On the other hand, these tools tend to make social issues, including meanings about gender itself, less visible if they are not quantifiable and give gender-responsive budgeting a false appearance of political neutrality.⁷ It is not just a matter of making the gender analysis more technical and embedding it into the technocratic budget process. The fundamental issue is that the budget process is political.

Budgets are political

The budget is influenced by the prevailing power relations, competing interests and external pressures affecting how resources are allocated and whether gender considerations are given attention in budget decisions. Effective systems within the budget process to highlight the gender impacts of spending and revenue raising serve to elevate gender equality and women's empowerment in the budget.

The re-introduction of Gender/Women's Budget Statements was a response by governments to quell criticism over ongoing issues around women's safety and gender-blind policy settings. The statement became the key means by which a government could communicate how its activities were having a positive impact on gender equality and demonstrate accountability for its commitments.

Some political influences can have long-lasting positive effects on the momentum and dynamism of gender-responsive budgeting. Government legislation, in response to demands by civil society, can future-proof gender-responsive budgeting. However, the political nature of the budget also provides barriers to the potential of gender-responsive budgeting.

- **Neoliberal ideologies have shaped prevailing macroeconomic policies reducing the space for gender equality.** In Australia, governments of all political persuasions have at various times used macroeconomic rules and targets to constrain policy in the belief that this approach would demonstrate economic credibility. The Coalition federal government's self-imposed rule that revenue growth as a percentage of GDP should be capped at 23.9% of GDP is such an example. This contestable assumption framed the conversation about budget choices, with an emphasis on spending cuts, rather than raising taxes, to rein in budget deficits, an approach that is particularly adverse for vulnerable groups that depend on government services and payments.⁸ Current debates in Europe about increasing defence expenditure further point to the political nature of these rules. Removing debt brakes does not necessarily benefit gender equality because it depends on the drivers behind such removal and the gender impacts of the fiscal policies.
- **Broader political culture, including the international political narratives, play a role in shaping budget priorities and determining the extent to which gender equality and women's empowerment are given focus.** Cultural and political influences can either support or limit the inclusion of gender considerations in budget decisions. Attacks on diversity, equity and inclusion by the Trump administration in the United States have started to influence the political narratives in Australia, including Opposition Liberal Coalition leader, Peter Dutton, promising to curtail the public service, arguing that shrinking this sector would benefit the economy.⁹ Any moves in that direction are likely to stall progress on gender equality, hindering developments and reversing the gains made so far in gender-responsive budgeting.

Political and technical drivers have always been central in shaping gender-responsive budgeting and the design of Australia's strategy. However, their interactions are complex, often involving tensions and trade-offs. The Gender/Women's Budget Statement has been criticised as a political tool of the government. To address this, NFAW has proposed to assign the responsibility of producing the annual statement to the Parliamentary Budget Office, which could make it more independent from party politics. This may give it the appearance of a more technical document but could have implications for calling the government to task and building confidence in the governments' credibility on gender-responsive budgeting.

Setting bold ambitions for gender-responsive budgeting

The momentum to sustain and deepen gender-responsive budgeting to fulfill its transformative aspirations must be maintained with bold and ambitious ideas and action. Some interrelated elements of such bold thinking include:

- an alternative economic strategy
- strengthening democratic participatory processes
- engaging strategically with the state.

An alternative economic strategy

Women need to participate in the struggle to develop alternative economic strategies that will contest the existing distribution of income, wealth and power and shape how economics can serve a gender equal society. Challenging and modifying mainstream (neoclassical) economic analysis and policies to produce better gender equality outcomes is essential, particularly so for its neoliberal strand of ideology and policies.

This casebook provides a range of examples of how to engage with government spending and taxation and budget processes (see Case Studies 1-5 in particular). Minor changes to mainstream economic policies can provide very limited benefits especially for First Nations women and men and people living in poverty. Major reforms, such as the government funded paid parental leave policy, have taken more than 30 years of campaigning with delays in its full implementation. The progress achieved has largely involved adding gender equality issues to existing economic frameworks. At the federal level, conservative, more neoliberal, Coalition governments have done this in the form of a limited, market friendly gender equality approach. Social democratic-influenced Labor governments have tackled some structural inequalities by incorporating gender equality issues into Keynesian influenced policy frameworks.¹⁰

The bold idea being promulgated here, is for an alternative economic strategy that will transform the frameworks of fiscal policy and the budget process to address gender inequalities. The development of an alternative and feminist economic strategy requires a recognition that economics, like other knowledges, is developed within a historical context and is embedded with cultural constructions. Critiques of mainstream economics argue that economics is built on dualistic views of knowledge and the social life.

These dualisms include private/public, productive/unproductive, efficiency/equity, individual/society, economy /family, rational/emotional, independent/dependent and paid /unpaid. Such dualisms incorporate the dominant and hierarchical masculine and feminine metaphors of society. This is reflected in economics portraying humans as economic agents that act individually, rationally, maximising profits or satisfaction (utility), and its prioritisation of market processes above other areas of human provisioning. In this way mainstream economic thinking, for example, exhibits and reinforces a historical and culturally constructed paid and unpaid split in the economic spheres of activity, with women relegated to the unpaid and their contributions largely unrecognised in economic measures, models and policies.¹¹

An alternative economic strategy needs to challenge such gendered compartmentalisations and include the outcomes of all the spheres of activities (state, market, household, community, nature) for ensuring the provisioning of human well-being. The lessons learned from COVID-19, including the power of communities coming together to care and support one another, may feel like a thing of the past. But these lessons are a source of alternative ideas for restructuring economies. The UK Women's Budget Group established a Commission on a Gender-Equal Economy that developed a strategy for a caring economy prioritising gender equality, environmental sustainability and human well-being that brings into view different spheres of provisioning and relationships between them (see Figure 12.2).



Figure 12.2 A caring economy encompasses gender equality, wellbeing and sustainability¹²

Australia has some distance to travel in developing an alternative economic framework, although there are some green shoots. Federal Treasury has done work on developing a well-being framework for the budget, as has the Australian Capital Territory government (see Case Studies 9 & 10). Labor Treasurer, Jim Chalmers, has developed a budget narrative that includes the care economy and the Women's Budget Statements identify significant care economy policy allocations. However, there is scant evidence at this stage of an integration of the well-being framework with gender-responsive budgeting (see Case Study 10). Notwithstanding Labor's positive climate change efforts around renewables, there remain huge policy contradictions with fossil fuel subsidies and the weakening of environmental regulations. In the face of global threats, the need for an alternative economic strategy is becoming increasingly urgent to progress gender equality and ensure that no one is left behind.

Strengthening democratic participatory processes

Democratic participation in budget debates and decisions cannot be taken for granted. A range of strategies is needed to facilitate broader participation than is currently the case. As noted above, NFAW proposes that the government holds early consultation with women's organisations to develop budget priorities and bids.¹³ Shoring up gender advocates and women in positions of power in the bureaucracy, cabinet and parliament assists in creating a space for gender equality in the budget process. Strategies such as cross-party women's parliamentary caucus can be used to elevate gender equality issues.

Over the last decade women's organisations at the federal level and in Victoria have played an important role in critiquing budgets and advocating for the expansion and deepening of gender-responsive budgeting initiatives. Women arguing and defending gender equality has been patchy in other jurisdictions. Australia's history shows that the lack of engagement from women's organisations undermines progress and the sustainability of gender-responsive budgeting.

Engaging around bold ideas will expose tensions around the meaning of gender and gender equality. It is important to democratically engage with the different and sometimes clashing needs and priorities within the diverse movement for gender equality.

Women's relatively small political influence can be augmented with involvement of those who share a common interest in increasing equality. Alliances need to be formed with other progressive groups concerned with the issues of climate crisis, poverty, workers' rights and human rights. Collaboration among and with researchers is important for effective engagement with the budget.



Women tend to favour more redistributive fiscal policies and a larger role for government. ... The implication of this finding is that greater agency for women in public life may influence spending and tax decisions, and in particular, may lead to more redistributive spending.

Janet Stotsky¹⁴

Engaging strategically with the state

The state is central to gender-responsive budgeting delivering on the transformative ambition of gender equality. Feminists need to utilise the state in a positive role in redistributing resources to create a more equal society. However, the economic policies of government historically has not always been beneficial to women so it's important to understand the circumstances under which the state will promote the necessary transformational changes for gender equality.

Effective gender equality interventions by governments require a long-term strategy and a recognition that the mobilisation of enormous political pressure will be required for reforms from progressive organisations outside the state. The pressures applied to the state from large corporations, big tech, oligarchs, and male dominated/patriarchal structures against progressive changes are formidable. Strategies are needed to breakdown the hierarchical and masculine structures of the bureaucracy and to make the state more democratically accountable.

The role of the state has become more complicated with the breakdown of the rules-based international order that emerged after World War II. The mores of the postwar order provided relatively stable relationships between national states for seven decades, the trade-off for stability being that countries were restrained in their pursuit of national policies. The Trump administration, assuming office in 2025, has now opted for freedom of action in national policy with the most visible change being the imposition of tariffs on goods imported to the United States. The Trump administration has jettisoned diversity, equality or inclusion policies, funding and jobs. This has been accompanied by the United States government pressuring for a similar approach in their dealings with Australia and other countries. The changing international economic and political context has the potential to breakdown relationships, trust and national security, and is likely to have significant implications for the role of the state, and its policies and budgets. Australia's navigation of the new circumstances will be critical to whether it maintains the momentum for gender-responsive budgeting and the reduction of inequalities. A public conversation is needed to debate what governments can and will do and what any action means for gender equality.

The way forward for gender-responsive budgeting in Australia is fraught with uncertainty. Historic challenges to gender equality remain intransigent. Even as supporters and advocates succeed in fostering positive change here and there, there will be new challenges that emerge, as always, over time, given the long, long tradition worldwide of gender inequality, along with the rapid pace of societal, technological and economic change.

This casebook provides evidence of the wealth of knowledge, practical experience, and networks that have flourished around gender-responsive budgeting, and presage some of the past and existing challenges. Over the past decades, academics, community groups, women's organisations, politicians, and journalists have come together and made contributions to highlight inequalities, identify policy alternatives and mobilise for reform.

The knowledge and experience accumulated over the past four decades have strengthened gender-responsive budgeting work both inside and outside governments, potentially positioning it to endure hostilities and seize on opportunities to create meaningful and structural changes for gender equality and women’s empowerment.

Notes, The Way Forward

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GLOSSARY

GLOSSARY

Austerity

A political-economic term referring to a harsh economic policy approach to reducing government budget deficits through spending cuts, tax increases, or a combination of both.

Australian Taxation Office

The Australian Taxation Office is the Australian government's principal revenue collection agency. It is responsible for managing and shaping the tax and superannuation systems through the collection of revenue (including goods and services tax on behalf of the states and territories), the administration of transfers and benefits, the management of the superannuation system and the business register.

Breadwinner

An informal term to describe a person (often designated as male or female) who earns a substantial part of the income needed to support their family.

Budget

A government budget is an annual financial and policy plan of its proposed revenues, expenditure, debt, and policy priorities, including how the government intends to achieve their economic and social objectives. Published as a series of papers, budgets provide a large amount of information of the economic position of the government, its financial strategy, new and ongoing policies and programs, infrastructure, and operating expenditure and, in the case of the federal government support for lower levels of government activities.

Budget instructions or call circular

An official Treasury document that instructs government agencies, early in the budget cycle, how to submit their annual budget bids or policy proposals.

Budget cycle or process

A series steps that governments follow to determine their annual budget allocations and gain the authority to spend money through the passage of the annual appropriation act or other relevant legislature; spending and monitoring, and evaluation and reviewing. This budget decisions are framed by the institutions, practices and politics of the public financial management system that underpin government policy-making (see also, charter of budget honesty; public financial management).

Budget aggregates

Summary indicators that provide information on the government's financial position. Key budget aggregates are underlying cash balance, net operating balance, fiscal balance, and net debt. These are used to show whether the budget is in surplus or in deficit. Information about the government's assets and liabilities is provided with aggregates of net worth, net financial worth and net debt.

Budget transparency

Full disclosure, in a timely and systematic manner, of how public finances are raised and used. A number of international agencies have developed scores budget transparency of countries that seek to capture whether information is disclosed to stakeholders, the extent of disclosure and the clarity of the information.

Care economy

The paid (employed in formal and informal sectors) and unpaid work through which care is provided for others. Care is carried out within and outside the home and is fundamental to producing and reproducing the labour force and contribution to the welfare of human population as a whole.

The concept and analysis of the care economy has been developed by feminist economics which seeks to measure, make visible and raise the status of care, and the unpaid and paid sectors providing it, in economic analysis and policy. It also aims to articulate a vision of a caring economy, gender equality and environmental sustainability.

Care work

The paid and unpaid work of providing hands-on services to help with the physical, psychological, emotional and developmental needs of people who need assistance to function. Care recipients are generally identified as infants, school-age children, people who are ill, persons with a disability, veterans and elderly people. Paid care services comprise one of the biggest industries and largest employers in Australia. Unpaid care work is primarily undertaken in households and the community and not for profit sector. The majority of paid and unpaid care work is done by women.

Charter of Budget Honesty Act

The 'Charter' (1998) provides the legal framework for conducting the Australian federal government's budget policy by setting out the rules and principles that guide how the government sets out, and reports on, its budget and performance. The Act outlines the goals of the government's fiscal policy, suggests constraints and principles of financial management for achieving its goals and mandates the government to publicly release several reports. The Charter also outlines arrangements for requesting costings of election commitments by Treasury, Department of Finance, and the Parliamentary Budget Office (PBO).

Civil society

All forms of social action carried out by individuals or groups which is not carried out for profit nor managed by the state.

Conservative politics

Means opposing or impeding change, reform or progressive ideas. Wishing to maintain things as they are, especially in political and social matters. At the federal level in Australia the conservative side of politics is represented by the partnership between the Liberal and National parties, or the Liberal-National Coalition.

Cumulative impact assessment

An assessment of the combined impact of a number of separate changes (for example, cuts and increases in different areas of spending and taxation). Some of these changes may be small, but taken together the impact on particular individuals or groups may be significant.

Effective marginal tax rates

Measure of how a person's total financial position is affected by both taxes and withdrawal of social security payments when their labour market earnings increase. It estimates how much money a person loses to taxes, as well as reduced benefits, lower tax offsets, and higher childcare costs, when their income increases.

Effectiveness

How well the outputs of the services or goods provided by government achieve the stated outcomes.

Efficiency

How well a public sector agency uses its resources to provide goods and services (outputs). Efficient programs produce the most benefits from available resources- the most outputs for any given set of inputs or require the least inputs for any given quantity or quality of goods and services provided. The measurement of the efficiency of a program or department is therefore about the relationship between outputs produced (more full-time jobs, less crime) and the inputs (\$) used. These require careful definition and an assessment as to whether they are feasible in practice, in order to determine improvements in efficiency or productivity.

Estimates

Expected expenses and revenues of a government, prepared by the Department of Finance and Treasury. It typically includes the budget year and the following three years. In Australia, estimates of government activity are reviewed by Committees in the Senate as part of the annual budget cycle to promote transparency and accountability.

Ex-ante Gender Impact Assessment

Assessment of the gender equality impacts of budget measures in advance of their inclusion in the budget.

Ex-post Gender impact assessment

Assessment of the gender equality impacts of budget measures following their introduction and implementation in the budget.

Feminism(s)

Advocacy and activism based on the belief that women deserve equal political, economic and social rights and freedoms and the liberation of women from discrimination and subordination.

Fiscal Space

Broadly refers to the capacity of a government to allocate resources for desired aims, such as investing in care infrastructure and services to reduce women's unpaid work and increase their paid employment. It can be created through increased government revenue, reduced or re-prioritised expenditure and/or increased borrowing capacity.

Fiscal policy

Refers to use of government spending and revenue raising to influence the economy and society's well-being. Specific aspects of fiscal policy include spending on programs and policies, the composition and level of taxation; debt, deficit and borrowing policies; and intergovernmental financial relations. Fiscal policy is also about the broader macroeconomic or whole economy impacts of government spending and revenue raising on jobs, incomes and inflation.

Gender Audit of the budget

An independent analysis by an audit institution - such as the federal or state Offices of the Auditor General or the Parliamentary Budget Office - of the extent to which the budget is contributing to effectively achieve gender equality. Performance audits can include gender components focusing on whether gendered goals of policies and programs have been achieved. The Victorian Inquiry into gender Responsive budgeting found that gender dimensions to performance audits can improve both accountability and compliance around the implementation of gender specific policies and aid in identify gender-specific impacts of government programs.

Gender Vs Sex

The Australian Government Guidelines on the Recognition of Sex and Gender (2013), that applies to all government departments and agencies, states that:

‘a person's personality and social identity (...) how a person feels, presents and is recognised within the community. A person's gender refers to outward social markers, including their name, outward appearance, mannerisms and dress’.

These social markers have been traditionally associated with socially constructed roles, attributes and opportunities of being female and male.

The Guidelines note that many terms are now used to recognise people who do not fall within the conventional binary male and female notions of sex and gender including non-binary, gender diverse, gender queer, pan-gendered, androgynous and inter-gender. Some Aboriginal and Torres Strait Islander people have their own terms for gender identities outside male and female, for example, ‘sistergirl’ and ‘brotherboy’.

Gender is different from sex with ‘sex refers to the chromosomal, gonadal and anatomical characteristics associated with biological sex’. Individuals may identify as a gender other than the sex they were assigned at birth. The term ‘trans’ is used to refer to a person whose gender is different to their sex at birth. Cisgender is used to describe a person whose gender identity and expression matches the biological sex they were assigned when they were born.

Gender is often associated with other types of structural inequalities hence it is important that a gender analysis takes these into account (See Intersectionality).

Gender-bias

Prejudiced thoughts or actions based on the perception that men and women do not have the same rights and dignity. Such thoughts and actions may have unintended and negative impacts of policies and budgets which are likely when there is a failure to assess and take into account potential gender biases prior to implementation.

Gender-responsive budgeting/gender equality budgeting/gender budgeting

Is an approach to budgeting that seeks to build gender equality into all aspects of the budget process. As such it is described as an application of gender mainstreaming to economic policy. It entails a gender-based assessment of policies and resource allocations and using revenues and expenditures in order to promote gender equality. There is a diversity of approaches to gender-responsive budgeting reflecting different institutional arrangements of countries, degree of civil society and government commitment to its implementation, scope of the initiative, resources for promoting gender equality, and the extent to which it is integrated into the budget decision-making processes.

Gender or women's budget statement

Accountability document, typically provided with the budget papers, outlining what government ministries, departments or portfolio areas are doing for gender equality and women's empowerment, through their policies, programs, and budget allocations. Often an ex-post analysis of the budget, gender or women's budget statements potentially can directly engage governments and relevant agencies in the making of strategic budget choices that promote gender equality, thereby advancing the broader aspirations of gender-responsive budgeting by playing a role in budget deliberations.

Gender disaggregated data

Data which is separated by gender or sex, in order to allow assessment of differences in social and economic dimensions.

Gender equality

Recognising and treating people as equals without discrimination and ensuring access to the same opportunities. Gender equality is when men and women can share equally in the distribution of power and influence, have equal opportunities for economic security, have equal access to education, have opportunities to realise their aspirations and talents, share responsibility for unpaid work and live free from coercion, intimidation and violence both at work and at home. Public policies and resource allocations aimed at gender equality are critical in the face of persistent gender inequalities.

Gender equity

The process of achieving gender equality by recognising that people of different genders are not in the same starting position. Equity aims to promote fairness by balancing out gender inequalities through identifying differences and allocating resources based on need. By taking into account differences in needs, different genders can genuinely have access to the same opportunities that will enable equal access to resources.

Gender mainstreaming

The (re)organisation, improvement, development and evaluation of policy processes, so that a gender equality perspective is incorporated into all policies at all levels and all stages, by the actors normally involved in policymaking. Gender mainstreaming is the process of assessing the implications for different groups of any planned action, including legislation, policies or programs, in all areas and at all levels, in order to promote equality.

Gender pay gap

The difference in earnings between women and men, expressed as a proportion of men's earnings. The gender pay gap is a result of a range of social and economic factors that combine to reduce women's earning capacity over their lifetime. Different data sets produce different measures. The Australian Bureau of Statistics limits its measure to full-time base-level salaries of public and private sector employees measuring an average gender pay gap of 11.5 in November 2024. In contrast, the Annual Workplace Gender Equality Employer Census covers the total remuneration of full-time and part-time workers of employers with 100 or more employees and measured an average gap of 21.8 in November 2024. From 2025 this measure will be further broadened with inclusions and focus on the median gender pay gap.

Gender budget tagging

Identification and tracking of expenditure and revenue measures relevant to gender equality objectives. The government budget processes (eg budget chart of accounts or functions in the IT system) can include codes to identify programs or projects that are intended to achieve gender related objectives or that include a significant gender equality component.

In practice, it has proved very difficult for ministries across the government to systematically and meaningfully apply gender tagging to programs and projects, as judgement is involved in determining the degree to which a program or project has gender equality as an objective. An additional challenge is measuring the incremental amount designed to progress gender related objectives. Despite the significant limitations of this approach, some governments and international organisations promote tagging as a tool to highlight gender equality during budget planning and formulation and to track the budget's impact of gender equality.

In Australia, civil society efforts to add up the dollar value of initiatives published in the women's budget statements, while important for advocacy, is not gender budget tagging as it is not part of government budget processes.

Gender-specific expenditure

Programs or policies that are specifically designed to address gender gaps.

Indigenous Australian or First Nations Australians or People

Aboriginal and Torres Strait Islander people are the First Peoples of Australia. They comprise of hundreds of groups that have distinct languages, histories, and cultural traditions. While Indigenous Australian is the official term used government departments, many consider to be too generic to reflect the diversity of First Nations People.

Intersectionality

In relation to gender equality, intersectionality is an analytical approach for understanding and responding to the ways in which structural gender inequalities intersect with other inequalities that compound disadvantage including those based on socio-economic status, age, disability, indigeneity, ethnicity, race and sexual orientation.

LGBTIQA+

An evolving umbrella acronym referring to lesbian, gay, bisexual, trans and gender diverse, intersex, queer, asexual and other diverse sexualities, genders and sex characteristics. In Australia, the term has emerged in recognition of common experiences of legal and social marginalisation on the basis of dominant social norms around sex, gender and sexuality.

Means tested

A system where access to a service or cash transfer from the state is based on income or wealth. For example, in Australia the amount individuals and households receive in social security payments depends on their income and assets.

Mid-Year Economic and Fiscal Outlook (MYEFO)

MYEFO is one of several reports mandated by the Charter of Budget Honesty Act (1998) to facilitate public scrutiny of the Australian government's performance against its fiscal strategy. It provides updated budgetary information - it must be published by the end of January in each year, or within six months after the latest budget.

Minister for Finance

A political office in the Australian federal level of government with particular responsibility for budget advice and process, government financial accountability, and enabling business operation. The Department of Finance is part of the central policy agencies, along with the Department of the Treasury and the Department of the Prime Minister and Cabinet.

National Cabinet, formerly the Council of Australian Governments (COAG)

The National Cabinet replaced COAG (1992-2020) as the peak intergovernmental forum in Australia. The national cabinet was first established in 2020 to coordinate a national response to the COVID-19 pandemic. It manages matters of national significance or those requiring coordinated action across all levels of government. Membership comprises the Prime Minister, Premiers, and Chief Ministers, and the President of the Local Government Association. It also encompasses the Treasurers of the federal and state governments through the Council on Federal Financial Relations.

Neo-liberalism

Draws on a fundamentalist strand of neo-classical economics that believes in: the positive role of free markets and competition, a minimal role of government, the private sector's inherent ability to allocate resources efficiently, and the importance of individualism and freedom to choose rather than collectivism as a means of maximising human well-being. The key policies that make up a neoliberal agenda include: deregulation, privatisation, balanced or surplus budgets, reductions in taxation and expenditure particularly social services, and hostility to trade unions, women's and other 'interest groups' who are seen to interfere with free markets.

Non-governmental organisations (NGOs)

Organisations, often also referred to as ‘civil society organisations’, that are non-profit, voluntary citizens’ groups, principally independent from government, which are organised to address issues in support of the public good.

Office for Women

In Australia, the Office for Women is responsible for providing strategic policy advice and support for the advancement of gender equality to the Prime Minister/Premier/Chief Minister and the Minister for Women and works across government agencies.

Parliamentary Budget Office (PBO)

In Australia, the Parliamentary Budget Office (PBO) provides the parliament with independent and non-partisan analysis including costings of policy proposals, elections commitments and analysis of the budget. These studies can be requested by Senators and Members of Parliament and are made public.

Performance budgeting

Approach to budgeting that incorporates information on measures of what governments do and their expected policy impacts at different stage of the budget cycle and uses this information to align budget spending decisions with government priorities and expected performance. Ultimately, performance budgeting aims turn government’s attentions to results that can be expected from available funds. This approach is aligned with the pillars of good public governance including transparency, efficient allocation of resources, participation and accountability.

Policy

A course or principle of action adopted or proposed by an organisation, often the government, or individual.

Productivity

Economic measure of output per unit of labour, measured by worker, or by hour.

Productivity Commission

In Australia, the Productivity Commission is an independent research and advisory body to government on a range of economic, social, and environmental issues affecting the welfare of Australians.

Progressive politics

Favouring or advocating progress, change, improvement, or reform, as opposed to wishing to maintain things as they are, especially in political and social matters. In Australia the progressive parties are represented by the Labor Party and The Greens.

Progressive taxation

A taxation system or tax in which the rate of tax is higher on larger amounts of money and, consequently, in which richer people pay a higher proportion of their income in taxes than poorer people.

Public financial management (PFM)

An umbrella term for a variety of loosely related processes for managing government finances across the budget cycle. One group of processes is directed at mobilising and collecting revenue, another for budget preparation and allocating public money, a further group for budget execution and spending and a fourth for reporting and auditing financial results. Incorporated into these processes are fiscal rules to guide government spending and borrowing, multi-year expenditure frameworks that capture the longer-term impacts of current policy decisions, risk management strategies, and performance-based budgeting to inform the level and relative priority of funding allocations. PFM processes and rules seek to achieve the core objectives of maintaining a sustainable fiscal position, an effective allocation of resources, and efficient operation of public services.

Public servants

Person employed in the public sector, working at a government department or agency.

Public services

Services funded by local, state or national government to benefit the community (such as healthcare, libraries or transport).

Quantitative research

Uses numerical data to identify large-scale trends and employs statistical analysis to try to understand relationships between variables.

Qualitative research

Collects and works with non-numerical data (such as interviews or focus groups). Qualitative researchers investigate meanings, interpretations, symbols, and the processes and relations of everyday life.

Regressive taxation

A taxation system or tax taking a proportionally greater amount from those on lower incomes and, consequently, in which poor people pay a higher percentage of their income in tax than rich people.

Shadow ministers

In Australia, the opposition counterpart of a government minister.

Social infrastructure

Social infrastructure includes all the services that provide healthcare, education, long-term care and childcare. These services can be counted as infrastructure because they have downstream benefits to the whole community and not just their direct recipients.

Social security

A system of cash transfers from the state to individuals or households to protect them in particular circumstances (for example during a period of unemployment, sickness, disability or after retirement).

Stimulus package or fiscal stimulus

Government policies that seek to avoid or reduce the severity or shorten the time of an economic downturn or recession. These can include extra income support payments to individuals and households and additional tax and employment incentives to businesses.

Tax expenditure/ tax concessions

Tax expenditures are designed to encourage a particular activity or behaviour, or to assist a particular group or class of taxpayer. Examples include tax exemptions, tax deductions, tax offsets, concessional tax rates (excluding structural design features of the tax system) and deferrals of tax liabilities. They have an impact on the budget position like direct expenditures but are less transparent. In Australia, tax expenditures are reported by the Treasury in the Tax Benchmarks and Variations Statement (previously called Tax Expenditures Statement).

The Treasurer

A political office with responsibility to deliver the budget each year. It is also the minister in charge of government revenue and expenditure, and payments to the States and Territories. The Department of the Treasury provides economic analysis and advice on a variety of issues including the economy, financial sector, taxation, foreign investment. As a central policy agency at the federal level, Treasury works closely with the Department of Finance and the Department of the Prime Minister and Cabinet.

Unpaid work

Work that produces goods and services, but which carries no direct remuneration or other form of payment. These activities are considered and counted as work, or productive, because theoretically one could pay a third person to perform them (eg meal preparation is considered productive, but eating the meal is not).

A large part of unpaid work is care work which includes: looking after care-dependent persons; care related tasks or domestic work of cooking cleaning, maintenance; voluntary community work that supports care of people or households such as community kitchens and child care. Unpaid work does not just support families, it supports the paid economy via socially reproducing the labour force and enhancing the welfare of the whole society. It is a source of saving for business (eg via the use of technologies that shift activities and time use to the consumer/buyer). Unpaid work is also a source of additional resources or a means of subsidising government programs (eg parents providing their time for school sports programs or government funded school food programs).

Violence against women and children

A violation of human rights and a form of gender-based discrimination. It refers to any sexual, physical, emotional, mental and economic harm inflicted in private or in public that is based on gender norms and unequal power relationships. Threats, coercion, and denial of resources or access to services can be part of this type of violence.

UK Women's Budget Group (WBG)

UK's leading feminist economics think tank, providing evidence and analysis on women's economic position and proposing policy alternatives for a gender-equal economy. It is comprised of academic researchers, policy experts and campaigners.