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Artigos

BRAZILIAN TAX STRUCTURE AND ITS EFFECTS ON GENDER INEQUALITIES

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ABSTRACT: The objective of this study is to analyze whether the Brazilian tax model reinforces gender and class inequalities in the country. To do so, in addition to conducting a theoretical review, we analyze data from the Household Budget Survey (2017-2018) and the 2020 Brazilian income tax return. We conclude that the Brazilian tax structure reinforces gender and class inequalities in the country. Female taxpayers pay higher rates of income taxes and female-headed households pay higher rates of indirect taxes, whereas the totality of direct taxes show a higher tax incidence in male-headed households. As for the distribution of taxes by class, the analysis carried out by income decile indicates that families in the lowest decile pay the highest indirect and total tax burden when compared to all other deciles. The total direct tax burden falls more on families at the top but remains less than 10%, indicating the strong tax regressivity of Brazil.

KEYWORDS: Personal income. Feminist economics. Inequality.

JEL CODES: H24. B54. D64.

ESTRUTURA TRIBUTÁRIA BRASILEIRA E SEUS EFEITOS NA DESIGUALDADE DE GÊNERO

RESUMO: O objetivo deste artigo é analisar se o modelo tributário brasileiro reforça as desigualdades de gênero e de classe no país. Para tanto, além da revisão teórica, analisamos dados da Pesquisa de Orçamentos Familiares (POF) (2017-2018) e da declaração de imposto de renda brasileira de 2020. Concluímos que a estrutura tributária brasileira reforça as desigualdades de gênero e de classe no país. As mulheres contribuintes pagam taxas mais elevadas de imposto sobre o rendimento e as famílias chefiadas por mulheres pagam taxas mais elevadas de impostos indiretos, enquanto na totalidade dos impostos diretos há uma maior incidência fiscal nas famílias chefiadas por homens. Quanto à distribuição dos impostos por classe, a análise realizada por decil de rendimento indica que as famílias do decil mais baixo pagam a maior carga tributária indireta e total, em comparação com todos os outros decis. A carga tributária direta total recai mais sobre as famílias no topo, mas permanece inferior a 10%, indicando a forte regressividade tributária do Brasil.

PALAVRAS-CHAVE: Imposto de renda. Economia feminista. Desigualdade.

CLASSIFICAÇÃO JEL: H24. B54. D64.

INTRODUCTION[1]

Social inequality is one of the hallmarks of mercantile societies, permeated by gender, race, and class relations, as well as the way different societies organize themselves productively. Gender inequality is related to the productive context, defining the spaces that women and men occupy in a society.

One of the ways to mitigate social inequalities and redistribute income is through fiscal policies, including taxation. Accordingly, several studies examine the relationship between government taxation and the maintenance or reduction of income inequalities. (Castro, 2014; Palma, 2019; Piketty, 2014; Souza, 2018). However, there is little research that incorporates gender as an important marker to define the relative positions between men and women and how the tax structure can affect these relations.

The importance of building fiscal policies with a gender bias is gaining space in the agendas of international organizations, such as the Convention on the Elimination of All Forms of Discrimination against Women (Convention on the Elimination of all Forms of Discrimination Against Women [Cedaw], 1979), and the 2015 Sustainable Development Goals (SDGs, 2015). These instruments recognize that gender-sensitive public budgets bring benefits to society. Further, the Beijing Platform for Action in 1995, at the Fourth Conference on Women, also included gender as an agenda to be adopted by governments, indicating the need for policies that contemplate women in public budgets. In Latin America, the topic of fiscal policy at Eclac's international conferences is highlighted in the Montevideo Agenda, signed in 2016. Among the recommended measures in Cepal (2017) are 5. c, 5.d, 5. g, and 5. h, in which states committed to undertaking efforts to implement a fiscal agenda with a gender bias, accompanied by impact studies. The Reginal Agenda of Gender also indicates the need to strengthen cooperation among Latin American economies to combat tax evasion and improve tax collection (Comissão Econômica para América Latina e Caribe [Cepal], 2017; 2022).

Several non-governmental organizations and research entities have been strengthening the agenda on tax policy and the impacts on gender inequalities both internationally and locally. Among the international initiatives, we highlight the Women Budget Group (2023), formed in 1989 by a collective of independent women researchers. The group regularly publishes analyses on the different impacts of macroeconomic policies, including

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tax changes, gender, and other clippings, such as family arrangements. Specifically, regarding taxation, the Tax Justice Network (Nelson, 2020) carries out numerous studies and analyses on the impacts of tax regression and tax evasion on gender. In Latin America, the Red Latinoamericana por Justicia Económica y Social promotes conferences and research on the subject. In Brazil, the Instituto de Justiça Fiscal and the group Tributos a Elas are prominent voices in this debate.

In other words, it is an agenda that has been gaining importance in economic debates, which emphasizes the aspect of fiscal justice and the role of tax policy on social and gender inequalities. In Brazil, the issue is compounded by a markedly regressive tax burden and deep gender inequalities, which are intertwined with class and race structures rooted in the Brazilian slave-owning and landowning past. This is evinced by women's participation in the labor market, characterized by low participation, wage inequalities, high unemployment, and underutilization of the labor force.

In addition to monetary restrictions, the burden of unpaid domestic work falls mainly on women, which is related to how society organizes itself and is marked by the scarcity of public policies and services. The unequal situation of women is also illustrated by their low participation in leadership positions and political power.

Demographic changes and evolving family structures have increased the role of women as heads of households. However, their condition in the labor market has changed little, reinforcing their and their families' vulnerability to poverty.

The objective of this paper is to analyze whether Brazilian tax policy reinforces gender and class inequalities. To this end, it includes a theoretical part discussing feminist theory and an empirical part. The empirical analysis is divided into two sections. In the first section, we analyze the data from the Individual Income Tax (IIT) provided by the Brazilian Federal Revenue Service (*Receita Federal do Brasil* - RFB), for 2020. Surveys are known to be less accurate for the top of the income distribution. Therefore, income declarations will be analyzed since, in 2020, 14.88% of the population declared income and 12.6% of the population paid this tax. Whenever possible, marital declarations were disregarded to better ascertain individual income by sex. The breakdown by income was in minimum wages, as published by the RFB.

In the second section, we analyze microdata from the 2017/2018 Household Budget Survey (POF), prepared by the Brazilian Institute of Geography and Statistics (*Instituto Brasileiro de Geografia e Estatística* - IBGE). This data pertains to the average expenditures of male- and female-headed households by income deciles and the average income by income deciles. POF uses households as the sampling unit, classified as "[…] structurally separate and independent housing consisting of one or more rooms, and the conditions of separation and independence of access must be met" (IBGE, 2019, p. 12). In this research, we use the terms "household" and "domicile" interchangeably to facilitate readability.

The term "head of household" in this research refers to the "reference person" as used by POF to classify individuals living in the household. The reference person is determined by the interviewers based on who is responsible for paying specific expenses such as rent, mortgage, or other housing costs. If no such criterion is met, the residents themselves designate the reference person, with priority given to the eldest if there are multiple candidates (IBGE, 2019, p 13-14). It should be noted that the rental expenditure in POF also considers imputed rent, which represents the hypothetical cost of renting a property owned by the family.

POF is conducted approximately every seven years, providing an overview of the consumption profile of Brazilian families. Since the 2017/2018 survey is the most recent, it is the most accurate data available. Federal Revenue and tax data are collected annually. For the purposes of this research, the most recent information on the consumption profile data is used in conjunction with subsequent tax data, based on the assumption that consumption expenditure patterns change little over time in large populations.

To estimate the tax rates, we used data from the Brazilian Institute of Planning and Taxation (*Instituto Brasileiro de Planejamento e Tributação* - IBPT), with data for 2022. Municipal and state taxes were estimated based on the state and municipality of São Paulo. This criterion was chosen due to the high relative weight of the region for the whole country and the difficulty of establishing a weighted average of the taxes for each state and municipal entity. Subnational entities tax goods with rates that vary from 7% to 37%, depending on the location and the item. According to IBGE estimates (2021), the state of São Paulo represents around 21.6% of the national population. Given that "food" is a significant item in family budgets, a weighted average was calculated for this category. There is considerable national heterogeneity in taxation, with some states applying basic rates of 17% or 18% and others at 7%. Therefore, the eight most populous states in Brazil, representing over 60% of the population, were selected. A weighted average tax rate of 13.73% was determined based on the population and tax rates of these states[2].

From this, we first sought to analyze the consumption profiles among households headed by men and women. Subsequently, we calculated the amount of direct and indirect taxes per income deciles for all households, distinguishing between those headed by men and women. We also examined the differences in consumption between the bottom 40% of the population in terms of income and the top 10%.

To facilitate the presentation of data and theory, the paper is divided into four sections, in addition to this introduction and the conclusion. In the first section, we

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analyze gender inequalities within the framework of feminist theory and its context in Brazil, addressing the theoretical aspects of income inequality. Taxation in Brazil is primarily centered on indirect taxes, with low progressivity in taxes on income, profits, capital gains, and assets. The conflicts between classes and social groups are crucial to understanding the distribution of the tax burden among taxpayers beyond the theoretical perspective.

In the second section, we analyze the empirical data referring to the Individual Income Tax. The third section analyzes POF data according to household heads and income deciles based on the study carried out by Silveira *et al* (2006), which utilized POF 2002-03 data. This section discusses gender inequalities by income deciles and overall income inequalities. In the fourth section, we conduct a simulation of the impact of a tax reform by class and gender.

Finally, we conclude that the Brazilian tax structure reinforces gender and class inequalities due to its regressive nature and the lower incidence and exemption of taxes on wealth, profits, and dividends. Female taxpayers face higher income tax rates but lower rates on all direct taxes. For indirect taxes, the incidence is similar across household heads but slightly higher for women, underscoring the importance of maintaining and strengthening tax exemption policies for the basic food basket. The analysis also highlights the need for a gender-sensitive tax reform that considers the unequal participation of men and women in society.

1. GENDER AS A MARKER OF INEQUALITY IN BRAZIL

Tax systems differ depending on the economic, historical, and political structures of countries. According to Grown and Valodia (2010), while lower-middle-income countries have about two-thirds of the indirect tax burden, high-income countries have 1/3 of the total burden. Different tax structures can directly affect gender inequalities, contributing to diminishing or reinforcing unequal social rules and structures. Gender discrimination is related to class and race discrimination, which varies according to the social structure of a country. Moreover, tax systems impact differently on different types of family arrangements.

The main characteristics that lead to differentiation in the impact of taxation between men and women are primarily related to the different ways men and women enter the labor market, the distribution of unpaid domestic and care work, different consumption patterns, legal norms, and access to capital goods (Grown; Valodia, 2010).

In general, due to the way society structures productive and reproductive work and sex and gender relations, women have a characteristically discontinuous pattern of labor market participation. They are more likely to be employed in part-time jobs, receive lower wages than men, and are more often engaged in informal activities. This structure, coupled with the effects of legal and social norms, results in less access to income, assets, and benefits related to social security and tax deductions associated with formal jobs.

As Grown and Valodia (2010) note, tax systems can have implicit or explicit discriminations related to gender. Explicit discriminations include regulations that directly differentiate men and women, such as joint returns, which reinforce married women's non-entry into the labor market, or recognition of care work in taxation. An example of the latter is the tax deduction for companies that support workers with childcare and eldercare expenses, as seen in Argentina and Guatemala (Cepal, 2021).

In the case of implicit differentiation, men and women are treated equally but the outcomes of tax policies differ. For example, tax systems that rely heavily on consumption taxes place a greater burden on women since they have a higher marginal propensity to consume than men. On the other hand, higher indirect taxes also lead to reduced consumption of domestic service products, increasing the amount of time women spend on unpaid housework (Cepal, 2021).

More recently, Grown and Mascagni (2024) have highlighted the limitations of Stotsky's theory, noting the low incidence of explicitly biased taxes and the resulting difficulty in implementing tax policies based on this conceptualization. Moreover, the authors argue that, beyond implementing tax policies aimed at reducing gender inequalities, it is crucial to adopt a political agenda that addresses these issues, which includes increasing government revenue to support social welfare services, particularly benefiting women.

In other words, the impacts of tax expenditure policies must be considered. One alternative to reducing rates on sanitary pads or other products predominantly used by women is to distribute them free of charge to low-income women. Gender-biased tax policies should, therefore, not only focus on increasing the progressiveness of the tax burden to reduce social inequalities but also consider the unequal participation of women and men in society, as well as the different consumption patterns and the differentiated effects of taxation.

The unequal impact of taxation on gender is related to how women and men are integrated into the labor market and society, how care relationships are structured, and the social and physiological norms that define different consumption patterns between genders (Grown; Valodia, 2010). The smaller the presence of the State and of legislation redistributing unpaid domestic and care work throughout society (not only families and communities but also the public sector and companies), the greater the burden of unpaid domestic work among women and girls. Therefore, tax policies with a gender bias imply increasing the progressiveness of the tax burden to reduce social inequalities, as well as understanding the different patterns of women's and men's participation in society, their distinct consumption habits, and the various effects of taxation.

The tax structure of Latin American countries, which is typically regressive, with low direct taxation and a predominance of indirect taxes, mainly burdens poor women (Freixo; Cabral, 2021; OECD, 2022; Arauco; Castro, 2018). Tax relief policies, particularly on profits and assets, especially benefit the male population, as found by Gomes, Rada, and Nassif-Pires (2022) in Brazil. The authors highlight that the Brazilian tax system greatly benefits White men since it has no tax rates on profits and dividends.

The fact that assets are less taxed in Latin American countries is due to the maintenance of the privileged status of social groups in power, predominantly White men who own assets. Even direct taxation, such as income tax, has a strong gender bias, burdening women more than men. In Brazil, Vieceli and Ávila (2023) conclude that income tax has an implicit gender bias, considering the exemptions on assets, profits, and dividends. Ávila-Machecha (2019) also observed the regressivity of income tax is in Colombia.

Another significant issue related to the explicit gender bias in the tax structures of Latin American and Caribbean countries is the sexist tax, which is the higher taxation on items consumed by women due to physiological issues, such as sanitary pads, contraceptives, and breast pumps. According to a study carried out by Menezes (2023) in Brazil, the taxation on contraceptives is three times higher than on condoms, and breast pumps are taxed three times more than tire pumps. Other products more frequently consumed by women, such as strollers and ointments, are taxed the same as trailers and car wax, which are mainly purchased by men.

There are also different gender impacts regarding the source of income, considering that indirect taxation significantly affects the self-employed population and particularly burdens sectors in which women are more prevalent, such as services. This may lead to increased female unemployment, reduced wages, and working hours, as found by Sánchez (2018) in their research in Ecuador.

Another important aspect related to the differences in consumption between men and women is the so-called pink tax, which refers to identical products or services priced higher when targeted at women. Typically, these products are differentiated only by the color pink. In an exploratory study of five metropolitan regions in Brazil, Fernandez and Silva (2024) found evidence of the pink tax in various establishments offering haircuts. On average, women's haircuts cost 64% more than men's haircuts. This phenomenon is observed worldwide and, although not directly related to tax policy, it can be addressed through government regulation and oversight.

Regarding social inequality, in general, Brazil has one of the worst distributions of income and wealth in the world. In 2015, the richest 10% of the country, who concentrated 55.6% of income in 2015, were ahead of India with 55.5%, and Sub-Saharan Africa with

54.4%. (WID, 2019). New methods of measuring wealth concentration in countries have been adopted through income tax return data, a recent approach showing a higher concentration than income stream. The concentration among the richest 10% in Brazil was 74.2%, followed by China at 73.2% and South Africa at 73.1%. (Credit Suisse, 2016).

The high concentration of wealth impacts Brazilian families in the poorest 10%, requiring up to nine generations to reach the country's average income situation (OECD, 2018). Additionally, the Brazilian tax structure has contributed to income inequality due to the predominance of indirect taxation. The poorest 10% of Brazilians spend 32% of their income on taxes, with 28% being indirect, whereas the richest 10% spend 21%, with 11% with direct taxes (Maia, 2017).

One of the priority issues when analyzing female poverty is related to reproductive work and the scarcity, not only of monetary resources but also of time. This trend has led to the overrepresentation among the unemployed or underemployed, thereby deepening the cycle of social vulnerability and poverty. According to Vasconez (2012, p. 87):

> […] la condición de pobreza es un factor que incide en la oferta laboral, dado que las mujeres pobres tienden a tener peores condiciones de calificación, enfrentan mayores costos de búsqueda, mayor número de hijos e hijas pequeños sin acceso a servicios de cuidado que se constituyen en barreras para la entrada al mercado; y por otro lado, la no participación en el mercado de trabajo incide en la pobreza de las mujeres y sus familias, dado que implica una imposibilidad de generar recursos[3].

According to Vasconez (2012), the social welfare policies adopted by Latin American countries during the 1980s focused on poor or extremely poor individuals, based on the idea that poverty is a matter of lack of opportunity. Moreover, access to the social security network was quite segmented. From the 2000s onward, there has been a shift in the implementation of these policies due to the low effectiveness of the previous approaches, with models of decommodification and universalization being adopted. The author highlights the models adopted by Argentina, Uruguay, Venezuela, and Brazil, as well as Ecuador's example, which considers social security a universal right. However, she points out the persistent disconnection of social welfare policies from care work and the failure to incorporate the domestic sphere into the economic one, resulting in the perpetuation of unequal structures of access to resources such as time and work.

In the specific case of Brazil, gender relations are deeply intertwined by racial issues. Racial and patriarchal structures persist and are reflected in how the country organizes

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work for social reproduction. The massive presence of women working as maids in Brazil is illustrative of this relationship. According to the International Labor Organization (2013), Brazil has the highest absolute number of domestic workers globally. This occupation is characterized by low wages, limited labor regulations, low formalization rates, long and unstable working hours, the incidence of moral and sexual harassment, and the persistence of servile structures and the devaluation of reproductive work (even in its unpaid form).

These dynamics are at the roots of the ongoing of gender, race, and class inequalities in the country. Following the abolition of slavery and the industrialization of Brazil, there were no policies to integrate its Black population into the emerging industry and few to free women from reproductive work.

The persistence of patriarchal structures in Brazil can be analyzed in light of the longstanding contractual relations that subordinated women to the domestic sphere and their husbands' authority. For example, it was only in 1962 that married women were granted the right to full civil capacity through Law No. 4.121, named "Statute of the Married Woman." Under the statute, the man remained the "head of the conjugal society" but with the "collaboration of the woman." Before that, the Civil Code of 1916 was in force, defining women as legally incapable. Therefore, her husband's authorization was needed to work, open bank accounts, and make commercial transactions (Biroli, 2018).

It was only in 1977 that women won equal property rights, and the divorce law was also approved that same year. Another important milestone for women's rights was the enactment of the 1988 Brazilian National Constitution, which defined full equality between men and women in the country. This achievement stemmed from the struggles of feminist movements, which organized themselves to define agendas for the Constituent Assembly (Biroli, 2018).

Despite the institutional gains achieved by women over the years through the efforts of feminist movements and organizations, the situation of women in Brazil remains quite unequal. Various indicators illustrate this reality, particularly in the labor market participation, public life, violence, and reproductive rights. For example, the female unemployment rate has historically been higher than the male rate. According to IBGE (2023), in 2022, 7.9% of men were unemployed, whereas among women the rate was 11.8%. Another important indicator of the greater precariousness of women's work is the composite rate of labor underutilization, which includes people employed in occupations with insufficient working hours plus unemployed individuals, divided by the total labor force. In 2022, the female composite rate labor underutilization was 25.9% in 2022, whereas the male rate remained at 16.8%, according to IBGE (2023a).

Among the factors that define the spaces and the unequal situation of men and women in the labor market and society is the female overload in domestic work and unpaid care. According to IBGE (2023b), in 2022 the rate of performing household chores was 91.3% among women and 79.2% for men. Regarding caregiving, the female participation rate remained 34.9%, whereas among men it stood at 23.3%. The biggest discrepancies are in the weekly workload by sex; women spent an average of 21.3 hours on caregiving and housework, whereas men spent 11 hours. Thus, women's hours exceeded men's by 11.7 hours a week. Such overload of unpaid housework among women impacts their entry into the labor market and their access to time and monetary resources.

Transforming this scenario would require policies both in the public and corporate spheres that are not gender-neutral and seek the inclusion of women, the equitable distribution of market-oriented and socially reproductive work, and equal pay. However, these policies are only implemented when the people affected are in positions of power, whether in the public or private sectors.

In the case of Brazil, the indicators regarding decision-making by gender are quite unequal. In 2020, only 35.7% of management positions were occupied by women, a decrease from 2015, when 36.8% of management positions were held by women (IBGE, 2021). This disparity is also evident in the public sphere, as Brazil ranks 129th out of 187 countries in the Inter-Parliamentary Union ranking (IPU, 2022; Brasil, 2023). Regarding the executive branch at the national level, out of 23 ministers in the Bolsonaro government at the end of 2022, only one was a woman. Moreover, it is worth noting that the only female president in the history of the Brazilian republic was impeached in a process led by her vice president.

2. TAXATION AND GENDER INEQUALITY IN BRAZIL: A LOOK AT INCOME TAX RETURNS

The National Household Sample Survey and the Family Budget Survey have always been the main sources of information for calculating average income and inequality. However, among the richest 10%, such surveys are inaccurate either because respondents in these segments tend to omit information or because they usually fail to account for wealth income, such as financial income and rents. Therefore, for the bottom 90%, sample surveys are excellent sources of information but for the richest 10%, they are not (Medeiros; Castro, 2018). Piketty's (2014) research with income tax data has highlighted this issue, leading to a greater disclosure of tax data.

Since late 2014, the Brazilian IRS has begun to release more raw data from Individual Income Tax (IIT) returns. The information presented in this text considers the declarations made by taxpayers to the Brazilian Federal Revenue as of 2020 income. Individuals who earned more than R$2,379.98 per month in 2020 were required to declare income tax, as well as those who have assets above R$300,000.00. In that same year, 31.63 million people declared income tax in Brazil. This represented 15% of the total Brazilian population and 16.85% of the population aged over 18 years. However, only 12.6% of Brazilians paid IIT in 2020, making this data more reliable to the income phenomena at the top of the distribution.

Taxable income is mainly derived from work but it also includes income from property such as rent. Income taxed exclusively at source includes income from financial investments and 13th salaries. Most of the exempt income comes from profits and dividends. However, there are also withdrawals from the FGTS, savings accounts, and scholarships.

In 2020, 31,632,157 tax declarations were registered, of which 216,133 were joint declarations, representing less than 1% of the total declarations in Brazil. Due to their low representativeness and to better capture gender differences, joint declarations of married individuals were excluded from the following analyses, considering only individual declarations.

Regarding joint statements, the feminist economics literature considers them as explicit and implicit forms of gender bias. This occurs, firstly, because there is a disincentive for the lower-income partner in a couple to enter higher-paid and formal activities, which would increase the couple's tax burden. Moreover, joint taxation discriminates against single-parent families, which mostly consist of women, as they pay higher tax burdens (Sánchez, 2021; de Villota; Ferrari; Blanco, 2008).

In Brazil, the joint declaration for couples is optional. However, de Villota, Ferrari, and Blanco (2008) indicate that there is gender bias in all joint declaration formats for the reasons mentioned above. The authors argue that individual declarations should be mandatory and suggest creating deductions in favor of single-parent families due to the burden of unpaid work. In Brazil, in 2020, of the total number of joint declarations, 91% were made by men in the couple, totaling 196,570, compared to 19,563 joint declarations made by women (Brasil, 2020).

The 2020 income tax declaration data regarding income declarations by sex indicate the inequalities between men and women in terms of the proportion of declarants, income, and ownership of goods and services. For example, in 2020, 56.25% of individual declarants were men and 43.74% were women. Regarding total income, men held 57.72%, whereas women held 42.28%. When analyzing declared assets and rights, the disproportion is even greater: 69.87% were reported by men and 30.13% by women[4].

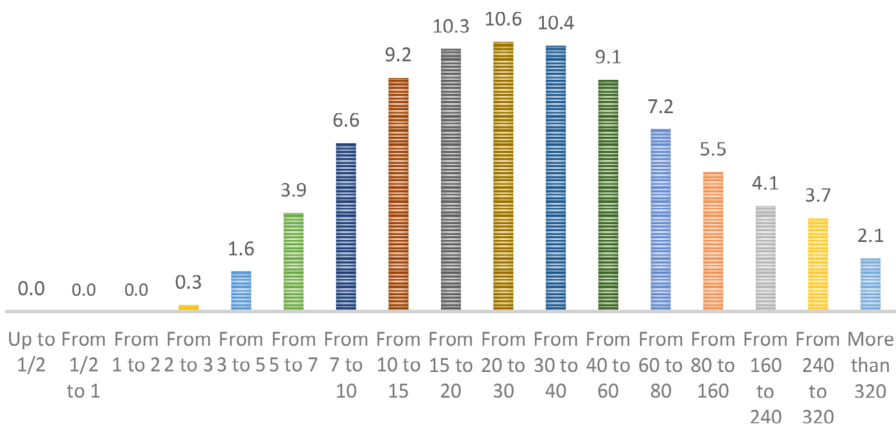
[4] It should be noted that although joint declarations from couples are being excluded, there may still be cases where one partner in a couple declares all the assets. This can lead to some discrepancies in the analysis. However, it is important to highlight that the IRPF (Individual Income Tax) are the most accurate available. Prior to the availability of such data, there were no references to such indicators. Additionally, it should be considered that most of the usual indicators in analyses are based on surveys, whereas the data here are derived from the universe of all declarants.

Men are also the primary recipients of inheritances, receiving 51.07% of the total inheritances, compared to 48.92% received by women.

The Brazilian tax structure penalizes the poorest individuals, many of whom are women, due to its higher relative taxation on consumption and the exemption of taxes on the wealthiest, especially on profits and dividends. For those earning above 40 minimum wages per month, an increasing portion of income is exempt, reducing the effective tax rate for individuals in the highest income brackets (Graph 1).

Graph 1[5] illustrates this tax regressivity in the Brazilian IIT. For instance, individuals earning more than 320 minimum wages, equivalent to R$332,480.00 in 2020, paid an average effective tax rate of 2.1%, which is lower than the 3.9% average effective tax rate paid by individuals earning from 5 to 7 minimum wages (R$5,195.00 to R$7,273.00).

Graph 1 – Average effective tax rate by range of minimum wage, Brazil, 2020 (in %)



Source: Authors' elaboration based on data from Receita Federal do Brasil (Brasil, 2020).

In the case of the gender-differentiated data, there is no ordering by total income, only by taxable income, which primarily includes wages. This limitation in the data origin does prohibits a more accurate visualization of the differences in the higher levels of income stratification. From the available information, it is notable that women pay a higher rate of income tax in almost all income ranges, except for the two ranges from 160 to 240 minimum wages and from 240 to 320, in which men's rates are higher than women's (Graph 2).

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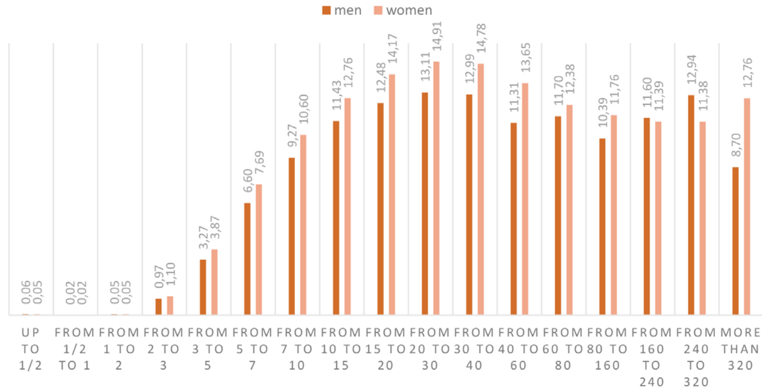
5 From this point on, joint declarations are considered since such data are not available with the segmentation of joint declarations. At any rate, these account for only 0.68% of all declarations.

Graph 2 – Effective tax rate by range of minimum wage and gender, Brazil, 2020

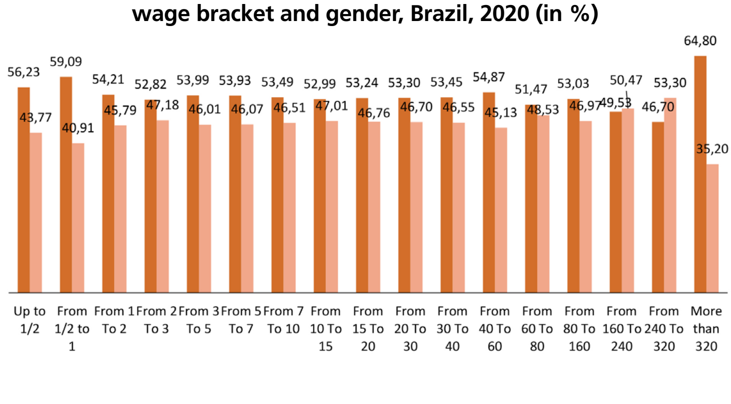


Source: Authors' elaboration based on data from Receita Federal do Brasil (Brasil, 2020).

Even though the average effective rates for both men and women exhibit regressive characteristics, the profile of women is less regressive than that of men. The greatest difference between rates by gender is observed in the highest bracket, with more than 320 minimum wages, in which women pay 12.76% of the rate, a difference of 4.06 percentage points (p.p.) compared to men.

The strong gender bias in the collection of the Brazilian income tax is also evident in the differences in income between men and women per minimum wage bracket. Despite paying the highest tax rates in almost all minimum wage ranges, women receive the lowest income per range (Graph 3). This disparity is even more pronounced in the higher income brackets, in which men receive 64.8% of the total income among individuals earning more than 320 minimum wages.

Graph 3 – Proportion of average individual income by minimum wage bracket and gender, Brazil, 2020 (in %)

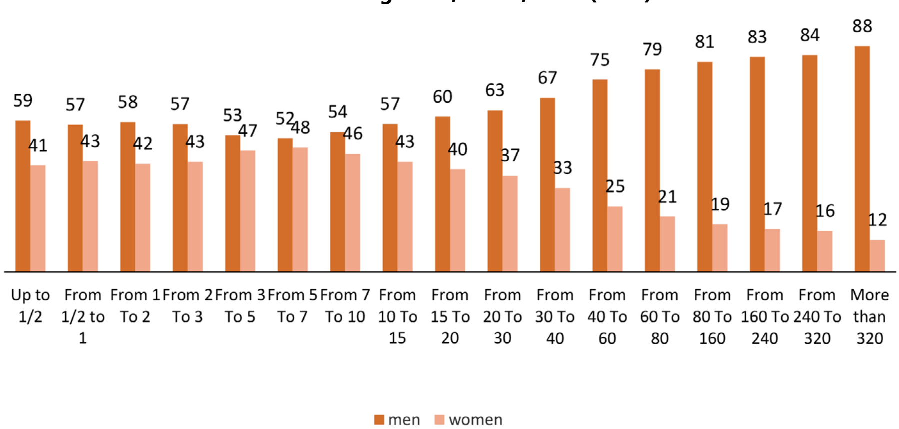


Source: Authors' elaboration based on data from Receita Federal do Brasil (Brasil, 2020).

This contributory configuration indicates that men have higher exempt incomes, meaning that individuals receiving profits are mostly men. The effective result is that women pay more IIT than men. As an example, according to the same database, in 2020, 67.01% of the total exempt income was declared by men versus 32.99% by women. Men also constitute the majority among recipients of tax deductions, totaling 57.96% of deducted expenses, whereas women account for 42.04%. Another gender bias in income tax is observed among recipients of tax refunds: 56.26% of total taxes are refunded to men, compared to 43.73% refunded to women.

When examining the proportion of income tax declarants by minimum wage bracket between men and women, the aforementioned hypothesis gains strength. Men are the majority in all ranges, making up 56.8% of declarants. However, from 30 minimum wages per month onward, the participation of women decreases until it reaches only 12% in the range above 320 minimum wages per month (Graph 4). In this income range, according to the same database, most declarants are recipients of profits and dividends, which are subject to lower effective tax rates. Thus, Graphs 2, 3, and 4 illustrate two important points: the significant gender disparity in the higher income ranges and the fact that women pay higher IIT rates than men.

Graph 4 – Proportion of declarants by minimum wage bracket and gender, Brazil, 2020 (in %)



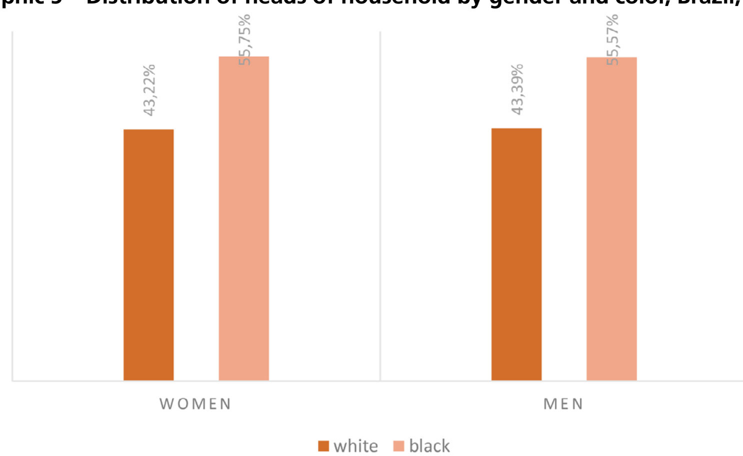
Source: Authors' elaboration based on data from Receita Federal do Brasil (Brasil, 2020).

In this regard, the main conclusions of this section are: i) in the higher income brackets, more than 80% of the declarants are men; ii) in all minimum wage brackets, men's income is higher than women's, especially in the higher ones; iii) women pay higher income tax rates than men in nearly all brackets.

3. GENDER AND CLASS INEQUALITIES IN CONSUMPTION AND TAXATION PROFILE ACCORDING TO POF DATA

Changes in demographics, the labor market, and family structures tend to reinforce women's role as breadwinners for their families. For example, in 2020, according to data from the National Household Sample Survey (PNAD-IBGE), only 22.9% of families were headed by women (IBGE, 2023a). This participation more than doubled in the period, approaching the percentage of men, which stands at 53.6%. Among female heads of household, 56% are Black or Mixed-race women, whereas 43% are White (Graph 5).

Graphic 5 – Distribution of heads of household by gender and color, Brazil, 2020

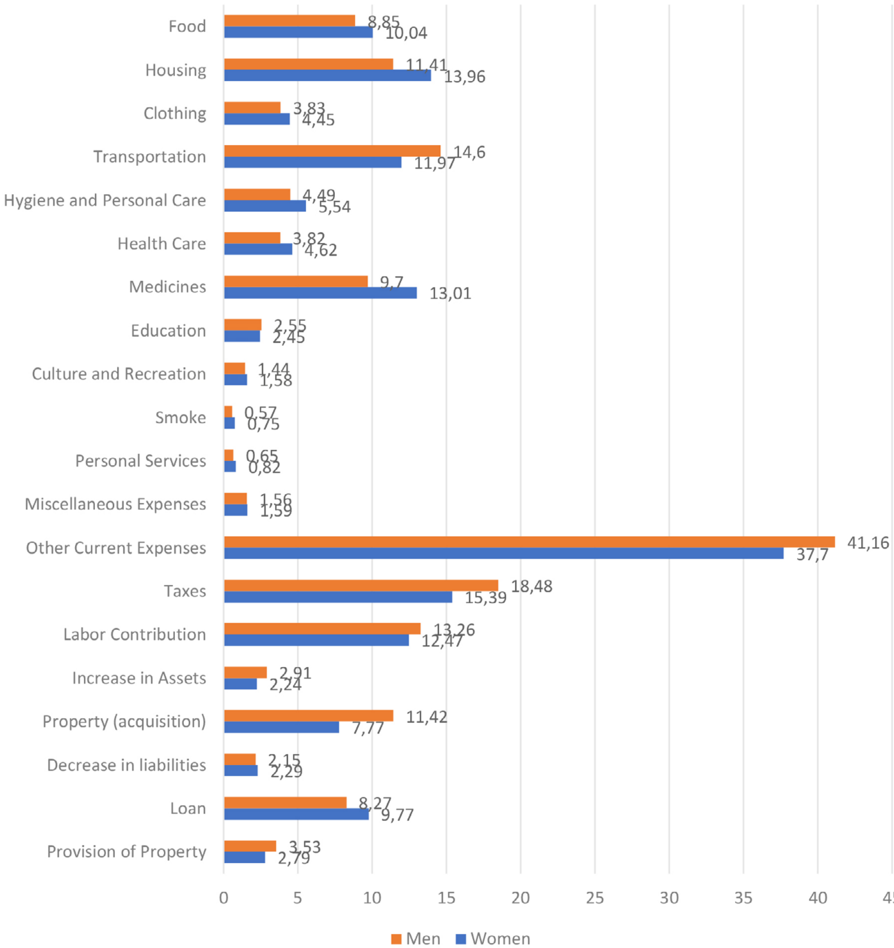


Source: Authors' elaboration based on data from IBGE (2023a).

Women and men, when responsible for households, have different consumption profiles. Such differences result both from the persistence of wage inequalities and from gender constructions. The feminist literature on the subject indicates that women, when responsible for household maintenance, spend a larger portion of their income on basic consumption items such as food, clothing, and housing. Men, on the other hand, spend a greater portion of their income on goods related to transportation, beverages, smoking, and asset accumulation (Arauco; Castro, 2018; Pineda, 2018; Sánchez, 2018; Casale, 2012).

Regarding Brazil, data from the 2017-18 Household Budget Survey (*Pesquisa de Orçamento Familia* - POF) indicate that women, when they are household heads, spend a higher percentage of their monthly income on expenses focused on food, housing, clothing, hygiene, and personal care, health care, including medicines (IBGE, 2021). Men, on the other hand, spend more on expenses related to transportation, taxes, and asset accumulation, such as the purchase of real estate and investments, as shown in Graph 6.

Chart 6 – Distribution of monthly expenses for households headed by men and women, according to the type of expense, Brazil, 2017-2018 (in %)



Source: Authors' elaboration based on data from the Household Budget Survey - POF (2017-2018) (IBGE, 2021).

The analysis of the database indicates that inequalities in expenditure profiles tend to reinforce the gender income gap. This occurs because, compared to male heads, women spend a greater share of income on consumer goods aimed at maintaining the family and a lower percentage on investments and asset accumulation, such as the acquisition of real estate. Even in terms of reducing liabilities, women allocate a larger portion of their income to paying off loans, whereas men spend more than women on real estate.

One of the ways to reduce social inequalities is through taxation. Although the incidence of indirect and regressive taxation is high in Brazil, tax exemption on the basic food basket tends to penalize female-headed households less. On the other hand, men pay a higher total tax burden primarily due to expenses related to direct taxes, labor contributions, and transportation. According to Table 1, the total tax burden for female-headed households is 21.32%, compared to 22.07% for male-headed households.

Table 1 – Tax Burden by type of expenses for households headed by men and women, Brazil, 2017-2018 (in % of income)

Expense Categories	Tax burden by sex		
	Total	Women	Men
Food	3.30%	3.46%	3.20%
Housing	3.03%	3.33%	2.87%
Clothing	1.08%	1.15%	1.04%
Transport	2.55%	2.17%	2.76%
Hygiene and Personal Care	1.17%	1.29%	1.10%
Health care	0.94%	1.02%	0.89%
Education	0.62%	0.59%	0.63%
Recreation and Culture	0.43%	0.45%	0.42%
Smoke	0.15%	0.17%	0.13%
Personal Services	0.16%	0.18%	0.15%
Miscellaneous expenses	0.36%	0.35%	0.36%
Other current expenses	7.36%	6.51%	7.84%
Taxes	4.00%	3.43%	4.32%
Labor contribution	2.98%	2.78%	3.10%
Asset Increase	0.15%	0.12%	0.16%
Real State Acquisition	0.09%	0.07%	0.11%
Decrease in liabilities	0.51%	0.51%	0.50%
Total	21.80%	21.32%	22.07%
Total without direct taxes	14.72%	15.05%	14.55%
Direct taxes	7.08%	6.27%	7.52%

Source: Authors' elaboration based on data from the Household Budget Survey - POF (2017-2018) (IBGE, 2021) and the Brazilian Institute of Planning and Taxation (IBPT, 2017).

Considering only indirect taxes, the tax burden of female-headed households remains 15.05%, higher than that of male-headed households, whose burden is 14.55%. Direct taxes represent 7.08% of the tax burden, with a greater incidence among the male population at 7.52%, compared to 6.27% for the female population.

It is noteworthy that, starting from the 2017 tax data, men paid more indirect taxes than women. However, by 2022, this trend reversed itself due to the reduction of taxes on vehicles and fuels during this period, specifically the reduction of Cofins and PIS in 2021 and CIDE and ICMS in 2022. The total indirect taxes paid by male-headed households exceed those paid by female-headed households in all deciles, except for the highest income bracket, in which the rate for female-headed households is 0.22 percentage points (p.p.) higher than for male-headed households.

The differences between the rates paid by families headed by men and women are more pronounced among lower-income families, varying from 3.32 p.p. for the poorest 10% to 1.09 p.p. in the 30% to 40% decile, favoring families headed by men. In the other deciles, the difference in rates is less than 1 p.p., except in the 50% to 60% decile, in which the households headed by men have higher rates of 1.09 p.p.

The largest share of indirect taxes according to income and family head is paid by male-headed households in the lowest deciles (poorest 10%). In this group, families spend 32.36% of their income on indirect taxes. For families headed by women, the poorest also pay the highest percentage of taxes, spending on average 29.04% of their income on indirect taxes. This group is the second highest in terms of indirect tax burden, considering all income deciles by family heads.

The upper strata spend a smaller portion of their income on indirect taxes, a trend observed in both male- and female-headed families. In the richest 10%, families headed by women spend 11.12% of their income on indirect taxes, whereas those headed by men spend 10.90%. Comparing the two extremes of the income distribution, the poorest families spend almost 20 p.p. more than the richest on indirect taxes.

The data on indirect taxes, therefore, show the way Brazil taxes reinforce gender and class inequalities. There is a greater proportion of families headed by women in the lower classes. Although these families pay proportionally lower rates in almost all income deciles, they, in aggregate, pay higher rates. The biggest difference, however, is related to class due to the disparity between the rates paid by the bottom 10% and the top 10%.

In low-income households (the bottom 10% decile), which pay the highest share of taxes, the expenses of both male- and female-headed households are concentrated in the food and housing categories. The greatest differences in the expenditure profiles between low-income families by head of household are found in housing, in which families headed by women spend 4.81 p.p. more than those headed by men. Conversely, male-headed households spend 4.41 p.p. more on the transportation item. Among the items that make up the housing category, rent is the biggest expense, although it is not taxed. Non-monetary rent, which is an imputation of rent for families owning their properties, is also accounted for.

In transportation, the biggest expenses for male-headed families are gasoline, vehicle purchase, and maintenance, with tax rates ranging from 13.45% to 18%. For female-headed households, transportation expenses mainly occur in urban transportation, with tax rates varying from 2.45% to 13.45%.

In other words, the data indicate that there are differences in the expenditure profiles of households headed by men and women that are related to gender norms. Indirect taxes fall more heavily on families headed by men in the same income decile. This is primarily because expenses on fuel and vehicle purchase and maintenance are higher for male-headed households.

A hypothesis based on this information, to be confirmed by future research, is that the higher expenses on individual transportation among households headed by men, compared to those headed by women, may be related to professional activities, such as motorcycle couriers and ride-sharing drivers, which are predominantly male.

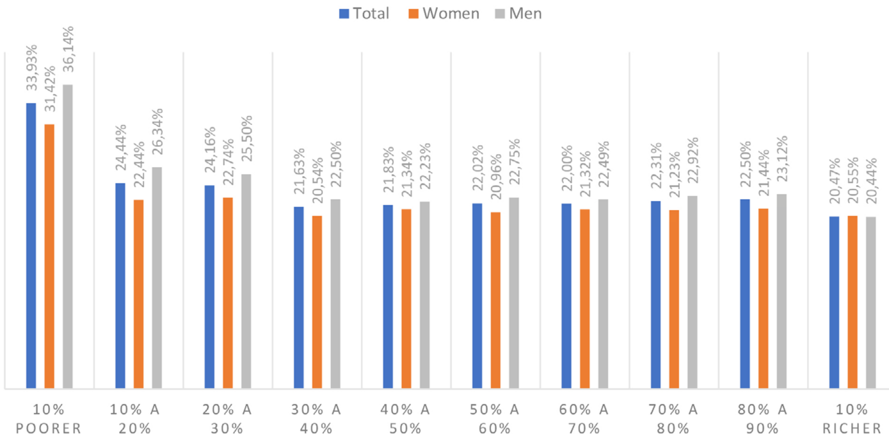
Another issue that should be pointed out is that, even though households headed by men pay a higher indirect tax burden when compared with those headed by women in the same income deciles, there is a higher incidence of women heads of household in poor households, as seen previously. Additionally, female-headed households in the lower deciles have the second highest proportion of indirect taxes on income when compared to the other deciles, regardless of the gender of the household head. In this sense, the regressive nature of indirect taxes strongly impacts women, especially those most vulnerable to poverty, such as single mothers and Black women.

Regarding direct taxes, there is evidence of progressivity with income and greater incidence in male-headed households. Households headed by women in all income deciles pay less direct taxes, compared to those headed by men. The difference, however, is smaller concerning indirect taxes, not reaching 2 p.p. in any income decile, varying from a maximum of 1.41 p.p. for the lowest incomes (poorest 10%) to a minimum of 0.11 p.p. among the richest income brackets (richest 10%), favoring men.

Again, gender differences are related to social norms, as there is a higher incidence of men owning vehicles, real estate, and land. On the other hand, as seen in section three, the effective income tax rates paid by women are higher than those paid by men, which may explain the greater equality of the rates paid by families headed by men and women among the total of direct taxes, compared to indirect taxes.

It is also worth noting that despite the greater incidence of direct taxes on families with higher incomes, the percentage of income spent by the richest 10% on these taxes does not reach 10% of their income. If we add up the total of direct and indirect taxes, compared to the total income of the population, we see that families in the lower deciles pay more proportional taxes than those in other deciles (Chart 7). The proportion of taxes paid by families in the poorest decile headed by men is the highest among the groups analyzed (36.14%), followed by families headed by low-income women, who spend 31.42% of their average income on direct and indirect taxes.

Chart 7 – Share of total taxes in the income of male-headed, female-headed, and total families, Brazil, 2017/2018



Source: Authors' elaboration based on data from the Household Budget Survey - POF (2017-2018) (IBGE, 2021) and the Brazilian Institute of Planning and Taxation (IBPT, 2017).

Following Palma's (2019) recommendation to focus on inequalities between the poorest 40% and the richest 10%, the income commitment of these strata with different consumption groups is observed below.

Low-income families have a greater budget commitment in comparison to high-income families, particularly in the following items: food (22.42% vs. 7.02%), housing (40.92% vs. 18.23%), rent (21.65% vs. 8.79%), electricity (4.41% vs. 0.98%), domestic gas (2.07% vs. 0.21%), water and sewage (1.91% vs. 0.33%), clothing (4.39% vs. 1.95%), and hygiene (5.07% vs. 1.12%). Conversely, the relative expenditure of the poorest is lower than that of the richest in items such as vehicle purchase (0.20% vs. 5.16%), travel (0.81% vs. 1.56%), asset accumulation (1.68% vs. 5.40%), direct taxes (1.64% and 6.20%), and labor contributions (1.71% and 3.13%). Therefore, when considering reducing social inequalities through taxation, it is suggested to reduce taxes on basic items such as food, energy, hygiene, and cooking gas, while increasing direct taxes.

Although the poorest 40% spend only 3.37% of their income on direct taxes, indirect taxation represents 21.12%, bringing the total to 24.49%. The richest 10% spend 9.51% of their income on direct taxes and 10.96% on indirect taxes, totaling 20.47%. Thus, the poorest 40% spend a larger proportion of their income on taxes than the richest 10%. It is worth noting that the lowest-income segments predominantly consist of Black individuals.

These data highlight the need for progressive tax reforms, as well as other fiscal policies that consider the different consumption profiles and social integration by gender, class, and race. In the next section, we present the main proposals for a non-gender-neutral tax reform based on progressivity.

4. SIMULATION OF TAX REFORM

In this exercise, instead of the existing actual tax rate calculated by IBPT, a basic rate of 7% was applied for the sum of the three federative levels for items considered of primary necessity: food, electricity, domestic gas, water and sewage, urban transportation, and medicine. Such a change would require compensation among the levels of government since the rates are heterogeneous across different subnational entities. Table 2 below shows the results for the total of male and female-headed households:

Table 2 – Tax burden by type of expenditure of male- and female-headed households after reduction of indirect taxes, Brazil, 2017-2018 (in % of income)

Expense Categories	Tax burden by sex		
	Total	Women	Men
Food	0.85%	0.89%	0.83%
Housing	2.49%	2.72%	2.37%
Clothing	1.08%	1.15%	1.04%
Transport	2.45%	2.04%	2.68%
Hygiene and Personal Care	1.17%	1.29%	1.10%
Health care	0.54%	0.59%	0.51%
Education	0.62%	0.59%	0.63%
Recreation and Culture	0.43%	0.45%	0.42%
Smoke	0.15%	0.17%	0.13%
Personal Services	0.16%	0.18%	0.15%
Miscellaneous expenses	0.36%	0.35%	0.36%
Other current expenses	7.36%	6.51%	7.84%
Taxes	4.00%	3.43%	4.32%
Labor contribution	2.98%	2.78%	3.10%
Asset Increase	0.15%	0.12%	0.16%
Real State Acquisition	0.09%	0.07%	0.11%
Decrease in liabilities	0.51%	0.51%	0.50%
Total	18.31%	17.58%	18.73%
Total without direct taxes	11.24%	11.31%	11.21%
Direct taxes	7.08%	6.27%	7.52%

Source: Authors' elaboration based on data from the Household Budget Survey - POF (2017-2018) (IBGE, 2021) and the Brazilian Institute of Planning and Taxation (IBPT, 2017).

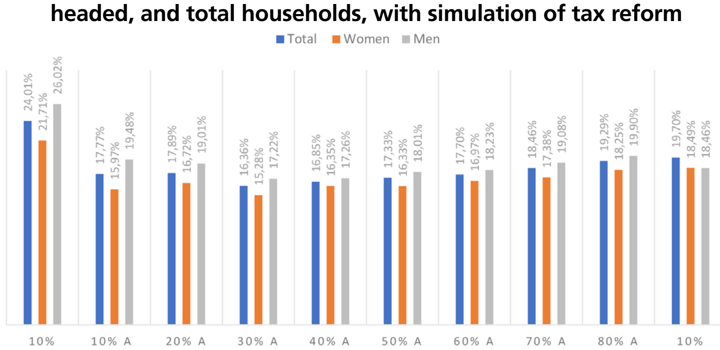
The reduction in indirect taxes for the aforementioned groups results in a decrease in the total tax burden by 3.49 p.p. The effects are greater for families headed by women, reducing their taxation by 3.74 p.p., whereas, for families headed by men, there is a reduction of 3.34 p.p.. As a result, the total tax burden for women is 17.58% and for men 18.73%. Considering only indirect taxes, the result shows a convergence of tax burdens by gender: families headed by women would have an indirect tax burden of 11.31%, compared to 11.21% for those headed by men.

Therefore, the effects of such a reform would have an indirect gender bias, considering the greater reduction in the tax burden for women. However, the reform must be comprehensive, also addressing direct taxes. In this regard, besides the reduction of the tax rates mentioned before, a 20% increase in direct taxes for the richest 10% was simulated.

A criticism in the specialized literature about the reduction of taxes on basic items is that it impacts all social strata, rather than just the poorest. In the previous simulation, we observe a reduction in taxation for the top segment, which goes from 20.47% to 19.39%, even with an increase in direct taxes, whereas there is a reduction of more than 6 percentage points for the poorest 40%. The suggested alternative is a tax refund for the poorest 40% but this solution increases the tax complexity since it requires bureaucratic registration and refund procedures, which also means higher operational costs. It must be considered that a large part of the purchases is made informally, without invoices, making the refund unfeasible. Another possible implementation is increasing indirect taxes on luxury goods, such as high-powered automobiles.

When further stratifying the analysis, it can be observed that, for the poorest 10%, the tax burden falls by 10 percentage points but is still higher than for all other segments. This simulation generates a reduction for all levels, although it is greater for the lowest. This conjecture indicates that for there not to be a revenue loss, it would be necessary to increase direct taxes by more than 20%. To make progressivity more effective, it might be necessary to tax luxury items more heavily while reducing tax rates on basic items to less than 7%. Regarding the gender element, this tax variation would fail to present significant changes concerning the real tax base (Chart 8).

Chart 8 – Share of total taxes in the income of male-headed, female-headed, and total households, with simulation of tax reform



Source: Authors' elaboration based on data from the Household Budget Survey - POF (2017-2018) (IBGE, 2021) and the Brazilian Institute of Planning and Taxation (IBPT, 2017).

Concerning IIT, for the year 2020, there was a declaration of R$ 695.5 billion in exempt income by recipients of profits and dividends. In that same year, the total collection of IIT was R$ 204.8 billion. A linear taxation on capital income of 15% would represent an additional R$ 104.3 billion (+50.9%), whereas a tax rate of 20% would increase collection by R$ 139.1 billion (+67.9%). It is impossible to conduct this simulation with segmentation by income deciles and gender. However, it is known that the group of dividend recipients is predominantly composed of wealthy men, which would have an important impact on women.

CONCLUDING REMARKS

The objective of this paper was to analyze whether the Brazilian tax model reinforces gender and class inequalities in the country. To achieve this, we conducted a theoretical review of feminist theory and an empirical analysis of the differences in the incidence of direct and indirect taxes with respect to gender and income deciles.

The paper was divided into three parts, in addition to its introduction and conclusion. In the second section, we explored feminist theory and an approach to gender relations and class taxation. The gender category is a crucial contribution to the feminist movement because it identifies the different social constructions attributed to the sexes and how these reflect the worsening social conditions of women. In Brazil, gender-related inequalities are evident in several indicators, such as labor market participation, unemployment, underutilization, overload of unpaid housework, and low participation in leadership positions.

According to the feminist literature, different tax systems can reinforce or diminish gender inequalities due to unequal patterns. This characteristic is associated not only with tax progressivity and regressivity but also with other aspects, such as how tax relief policies are implemented or how different family arrangements are taxed. Gender-based tax discrimination can be explicit or implicit.

In the third section, we presented data regarding the incidence of Individual Income Tax from the Brazilian Internal Revenue Service for the year 2020 by gender. Results showed that women pay higher tax rates than men in almost all minimum wage ranges, even though women receive lower average salaries in all ranges. This disparity is related to the tax policy in the country, which largely exempts individuals who receive profits and dividends, mostly men. Additionally, in all salary ranges, men have higher net worths when compared to women. Male taxpayers also benefit more from tax deductions, totaling 57.96% of deducted expenses, whereas women account for 42.04%. Moreover, 56.26% of tax refunds go to male declarations, compared to 43.73% for female declarations.

In the fourth section, we analyzed the incidence of direct and indirect taxes using POF data and we concluded that there is a strong regressivity in the Brazilian tax burden, reinforcing gender and class inequalities, consistent with the literature on the subject. Finally, in the fifth section, we simulated the impact of tax reform by gender and class.

Regarding gender inequalities, female-headed households pay higher indirect tax rates and are more prone to poverty, especially those composed of Black mothers and children. It is noteworthy that the reduction of taxes on fuel and vehicles that occurred from 2017 to 2022 caused men to pay less indirect taxes than women. Results also show that the different consumption profiles lead to higher incidence of direct and total taxes on male-headed households. This is related to the lower cost of basic consumer basket products and the greater incidence of the direct tax burden on men, who are more likely to own assets such as real estate.

On the other hand, families headed by women are more concentrated in income brackets with the highest incidence of poverty and are the second group in proportion to total taxes on income. This indicates that the Brazilian tax burden reinforces gender inequalities for the total population, mainly impacting women in the poorest income strata.

For future research, it is necessary to analyze the incidence of the tax burden on race and household arrangements, as the Black population, especially women, is historically at the bottom of the wage structure. There is evidence that the tax burden in Brazil reinforces intersectional inequalities of gender, class, and race. The data support the need for a tax reform that is not neutral with respect to gender and class.

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