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Gender budgeting in Austria

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1. Description of the main elements of the policy

1.1 Background and related policy context of Austria

According to EIGE (2017), Austria belongs to those countries where, based on the indicators used in the Gender Equality Index (EIGE, 2015²), gender equality is already well advanced in an EU comparison. However, within the most advanced group of EU countries, Austria still appears to have a comparatively high potential to increase gender equality further.

Austria is characterised by considerable gender gaps, many of which are rather large in international comparison and closing only slowly.³ Above-average employment rates of women come at the price of Austria's ranking far above the EU average concerning women's part time ratio (Böheim/Rocha-Akis/Zulehner, 2013) and the gender pay gap (Böheim et al., 2013). In two-parent families, particularly (but not only) with smaller children, mothers are concentrated in part time jobs with up to 29 hours per week, while a considerable share of fathers is working long or very long hours⁴. This also leads to a high GGP in the defined contribution pension system and to a high economic dependency of women on the family context in old age (EIGE, 2015A; Mayrhuber/Badelt, 2019). Women's representation in top corporate jobs is rather moderate and below EU average. At the same time, a rather high share of unpaid work in general and of care work in particular is done by women.

It is not least against this background of a marked and persistent gender gap particularly in the economic sphere that gender-responsive budgeting and gender impact assessment were introduced in Austria as integral element of performance budgeting in 2013. The country's levels of government spending and taxes in percent

¹ The paper is an updated and enhanced version of Schratzenstaller (2014).

² For the determination of the EIGE Gender Equality Index, a number of indicators are used from several fields, as for example work, income, health or political power.

³ For many data for Austria in comparison to other OECD countries, see e.g. OECD (2011 and 2012), Downes et al. (2017), and Budgetdienst (2019).

⁴ Details of the situation in Austria can be found, for example, in WIFO's „Equality index labour market“ (Bock-Schappelwein et al., 2017) or in the Labour Market Monitoring System (Huemer/Mahringer, 2018).

of GDP are above average in an EU comparison⁵, implying considerable (potential) influence on private actors' decisions as well as a large redistributive potential. Therefore, a focus on budgetary policies as crucial element of an effective gender mainstreaming strategy in the public sector appears to be particularly important in Austria. Moreover, various analyses plausibly suggest that sizeable public sector inefficiencies exist on all levels of government (e.g. Aiginger et al., 2010), which also calls for modern, efficiency-oriented public sector management approaches.

1.2 The goals and target groups of the policy

1.2.1 Increasing effectiveness and efficiency of budget policy

Performance budgeting in general and gender budgeting in particular complement the traditional focus of budgeting on inputs and resources used to provide public goods and services by an output/outcome perspective. Linking inputs and outputs/outcomes can be expected to enhance efficiency and effectiveness of budget policy. Making the costs and results of public expenditures transparent should induce politicians and public administration to provide those goods and services that correspond to tax payers' needs and preferences, and to do so at minimum cost.

Beyond these efficiency aspects, there is a strong economic case for gender equality and consequently for gender-sensitive budget policy as one building block of gender mainstreaming in the public sector. A growing body of theoretical and empirical literature underlines the positive effect of increasing gender equality not only on individual firms' productivity and profitability (the so-called business case), but also from a macroeconomic perspective (e.g., positive impact on overall economic growth and employment).⁶ The simulation exercise by EIGE (2017) shows that reinforcing gender equality in the most advanced EU Member States (in a "rapid progress" scenario) could increase gross domestic product (GDP) by 2.5 percent on average by 2050 vis-à-vis a baseline scenario. An OECD study (OECD 2015) expects that strengthening labour market integration of women could raise Austrian GDP by 13% by 2060, through the associated improvement of human capital and an increase of fertility (made possible by measures to reconcile family and work). A new study by WIFO on behalf of the Vienna City Administration investigates how the macroeconomic impact of individual gender budgeting measures can be estimated (see section 2.2 for a summary of the developed approach).

⁵ In 2018, Austria ranked 6th among EU countries, with a government expenditure ratio of about 49 percent of GDP (EU average: 43 percent of GDP), and with a tax ratio of almost 42 percent of GDP (EU average: 37 percent of GDP).

⁶ See, for example, OECD (2012) or Smith/Akram-Lodhi/Bettio (2013); specifically for the Nordic countries, see OECD (2018).

1.2.2 Increasing transparency and accountability of budget policy

Another goal of gender budgeting is to increase transparency of the budget process. Politicians are forced to disclose the priorities guiding their decisions about levels and structures of public revenues and expenditures. Gender budgeting allows – by identifying the impact of planned and/or already implemented measures – to assess whether gender aspects are considered appropriately, whether they are subordinated to other policy objectives, or whether they are disregarded completely. The declared (gender equality) outcome objectives, which are a core element of gender budgeting, may serve as yardsticks to evaluate the output/outcome of policy measures and thus help to hold politicians and public administration accountable for their decisions and actions.

1.2.3 Raising gender awareness within the target groups

An important goal of gender budgeting is to raise gender awareness within the various target groups specified below, and to make them aware of the considerable potential or actual impact of budget policy on gender equality. Gender budgeting also aims at drawing attention to existing data gaps.

1.1.1 Target groups

By disclosing explicit (gender equality) outcome objectives, by linking inputs/resources and outputs/outcomes, and by providing information about the extent to which the declared outcome objectives could be achieved, an information basis can be created and provided which is valuable for various target groups.

A first target group is the **interested public (voters)**, who are provided with additional information to get an informed assessment of the quality and efficiency of budget policy. Thus, gender impact budgeting may contribute to a more informed vote. Performance and gender budgeting may also increase citizens' trust in the government.

Members of National Parliament are another relevant target group. Budgets contain additional information about the medium-term agenda of the individual ministries, as well as indicators and milestones to measure the implementation of gender equality objectives. This allows evaluating the ambitiousness of gender equality objectives. Moreover, gender impact assessment as one element of regulatory impact assessment provides information which helps to assess whether concrete measures announced by the government can contribute to realising defined gender equality objectives. Thus, gender budgeting facilitates an informed discussion and decision about concrete measures, but also about draft budgets as a whole.

Also, the **federal government** itself is a target group. It is forced to acknowledge all relevant impact dimensions and outcome objectives when deciding about concrete measures. Thus, gender budgeting may also promote policy coherence.

Not least, **public employees** are a target group. By making visible the link between input and output/outcome and by enabling management by objectives, gender budgeting supports public employees in ascertaining the results of their own work. This should increase motivation and identification within public administration.

1.3 The legal provisions to implement the policy

As of 2009, all governmental levels (i.e. federal level, states, and municipalities) are legally required to aim at effective gender equality in budgeting (see Downes et al. 2017 for a brief summary of the constitutional basis of gender budgeting in Austria). This obligation is anchored in Article 13 of the Austrian Federal Constitution, as one central aim of budgeting. According to Article 51(8) of the Austrian Federal Constitution, federal budget policy is to consider performance orientation including effective equality of women and men as one fundamental principle. Since 2013, performance budgeting including gender-responsive budgeting is obligatory for all federal ministries. Gender impact assessment as part of regulatory impact assessment is regulated in the organic budget law, concretely in the Federal Budget Act (Bundeshaushaltsgesetz) 2013. A gender equality directive specifies the impact aspects to be assessed.

1.4 Institutional arrangements and procedures of implementation

Downes et al. (2017) give an overview of the financial resources allocated to gender-responsive policies, which differ considerable among the OECD countries surveyed. In the underlying survey, Austria responded that it was not able to supply details on the resources spent, as the general approach to mainstream gender budgeting into the whole federal budget does not allow to isolate specific expenditure items related to gender-responsive policies.

The concrete implementation of gender budgeting in the budget process differs in an international comparison.⁷ Downes et al. (2017) identify three approaches to the implementation of gender budgeting: gender-informed allocation of resources; gender-assessed budgets; and needs-based gender budgeting. Needs-based gender budgeting is based on a prior survey and analysis of aspects related to gender equality, with the aim of identifying expenditure and revenue items related to the most relevant gender imbalances and the largest need for action. According to the authors, Austria (as Mexico, the Netherlands, and Norway) follows this approach, in combination with the gender-assessed budgets approach.

Gender budgeting at the federal level rests on two pillars in Austria:⁸ Gender-responsive budgeting in the multi-annual and annual regular budgeting process as one element of performance-oriented budgeting; and the gender impact assessment as one element of regulatory impact assessments within the policy-making and evaluation process. Performance budgeting, including gender-responsive budgeting within the multi-annual medium-term expenditure framework and annual budgets, aims at budget management on the macro level. The regulatory impact assessment including the gender impact assessment is a budget management instrument on the

⁷ See, e.g., Quinn (2016) for an overview over the implementation of gender budgeting in Europe.

⁸ For an overview of the Austrian federal budget reform, see Steger (2010).

micro level. For the sake of clarity both pillars, which of course should be closely intertwined, will be treated separately in the following.

1.4.1 Gender-responsive budgeting in the budgeting process

The federal budget 2013 was the first one to include outcome objectives and concrete measures to realise these. As one core element of the annual federal budget, each ministry and supreme state organ⁹ is required to define a maximum of five outcome objectives including one gender equality objective.¹⁰ Five concrete measures – including one measure addressing the gender equality objective – are to be formulated to implement the defined outcome objectives. To measure progress with respect to the effectiveness of the concrete measures and thus with respect to the realisation of the outcome objectives, appropriate indicators are to be developed.

The outcome objectives are part of the annual budget decision by the National Parliament. The Court of Audit assesses ex post, within its regular assessment of the annual budget outturn, whether outcomes and outputs, including gender equality, could be achieved. In addition, recommendations by the Court of Audit based on recent audits may be included in the draft budget. Performance controlling on the federal level was assigned to the office for performance controlling at the Federal Chancellery until 2017. Since then, the Federal Ministry of Public Service and Sport is in charge; it coordinates and presents annual reports to the budget committee of the National Parliament on the implementation of regulatory (gender) impact assessment and performance budgeting. Beyond the defined gender equality objectives, all indicators and figures related to natural persons are to be broken down by gender in the various budget documents.

1.4.2 Gender impact assessment within the regulatory impact assessment

As one important element of the introduction of performance budgeting, the regulatory impact assessment was reformed as of 2013. The gender dimension, which had already been considered in the former regulatory impact assessment, was reformulated, making very clear that the impact on “effective” equality of women and men is to be assessed. This reformed regulatory impact assessment is to be applied to all new laws, regulations and directives as well as to other larger projects (which, however, are not specified further). It is part of the explanatory notes to (draft) bills.

The required assessment of the gender impact of new laws and projects is broken down into six areas, to make sure that relevant gender aspects are considered: Payments to natural or legal persons; education, employment and income; unpaid work; public revenue; decision-making processes and decision-making bodies; and health. Hereby, there are no pre-defined indicators to measure these impacts. To limit

⁹ Court of Audit, Constitutional Court, Parliament, Ombudsman Board, High Administrative Court, Office of the Federal President.

¹⁰ For a description of performance budgeting including gender-responsive budgeting, see Federal Chancellery (2013); see also Budgetdienst (2019) for a detailed presentation of the Austrian gender budgeting approach.

the administrative burden, there are materiality thresholds to make sure that only new laws and projects of substantial size and impact are assessed. After a maximum of five years, an internal evaluation is to assess effective impacts and to identify potentials and options to develop the measure in question further.

Since 2015, based on first experiences with impact assessment, a graduated impact assessment procedure is being applied. Under certain circumstances ministries are allowed to conduct a simplified impact assessment, which also applies to gender impact assessment (e.g. for laws with a budgetary impact of below € 20 million) (Bundesministerium Öffentlicher Dienst und Sport, 2019A).

2. Results of the policy and its impact on achieving gender equality

2.1 Impact of gender budgeting on achieving gender equality

From a methodological point of view, it is difficult to quantify the impact of gender budgeting on achieving gender equality in Austria. The gender equality outcome of specific budgetary measures is influenced by numerous other determinants unrelated to budget policy. Furthermore, the isolated effect of a specific budgetary measure taken by a specific ministry on a specific indicator (e.g., the gender pay gap) is hard to determine. The federal government provides information on outcomes and targets of performance budgeting in general and gender budgeting in particular on a dedicated website, which allows tracking developments over time on an annual basis (www.wirkungsmonitoring.gv.at). The annual reports provided by the Federal Ministry of Civil Service and Sport report progress in the thematic clusters based on meta-indicators (e.g. working hours, gender pay gap, part-time ratio).¹¹ According to the report for the year 2017 (Bundesministerium Öffentlicher Dienst und Sport, 2018), 65.7% of the altogether 35 gender equality objectives were fulfilled or exceeded, whereas only 5.7% could not be achieved.¹²

In the debates about the draft budget for 2013 (i.e. the first year of fully-fledged gender budgeting at the federal level), members of National Parliament quite often referred to the performance-related information provided in the draft budget in general and to gender budgeting in particular. Outcome objectives and their ambitiousness, indicators and measures were discussed rather intensely in the Parliamentary budget committee. In the following years the intensity of the debate decreased somewhat;

¹¹ See sub-chapter 2.2.1 of annual reports for a brief explanation of the thematic clusters and meta-indicators.

¹² Budgetdienst (2019) points out that the high degree to which the gender equality objectives were achieved partially results from a limited level of ambition of these objectives.

however, gender issues are still present in the meetings of the budget committee and the plenary sessions of the National Parliament.

The draft budgets 2018 and 2019 include 36 gender equality objectives, each of which are assigned 1 to 3 indicators on how to measure progress. The defined gender equality objectives and measures address important policy areas, e.g. gender pay gap, reconciliation of work and family life, or representation of women in the boardroom (Budgetdienst, 2019). A specific characteristic of the Austrian approach is that it is not restricted to federal expenditures, but also considers the tax system: One of the gender equality objectives formulated by the Federal Ministry of Finance aims at the support of a more equal distribution of paid and unpaid work between women and men through the tax system.

2.2 The estimation of the macroeconomic impact of gender budgeting measures in the City of Vienna

A new study by the Austrian Institute of Economic Research (WIFO) aims at developing approaches to quantify the effect of certain gender budgeting measures on GDP and employment at subnational level in Vienna (Bachtrögler et al., 2019). This research complements and connects the literature analysing microeconomic effects of e.g. the provision of more (or cheaper) childcare facilities on hours worked by women (beside others, Müller/Wrohlich 2018, Mahringer/Zulehner 2015), and EIGE (2017) or OECD (2015) which simulate the macroeconomic impact of more gender equality. Using example initiatives, the application of different methodological approaches is outlined and possible limitations in the analysis of micro- and macroeconomic effects of gender budgeting measures (such as the availability of corresponding databases) are pointed out.

The study shows that a multilevel procedure is necessary to estimate the macroeconomic impact of a specific measure. In a first step, the gender equality potential of Vienna is examined in a national and an international comparison of Austria in order to locate the growth potential through improved gender equality in Vienna. The second step of the analysis identifies the gender budgeting measures implemented in Vienna that have a potential impact on GDP and employment and can thus contribute to realising the growth potential through greater equality. To this end, the gender budgeting measures listed in the Vienna Financial Statement 2017 ("Wiener Rechnungsabschluss" 2017) are structured according to their content and combined to form packages of measures. In a third step, on the basis of a literature screening of studies examining the (micro)economic effects of gender equality policy measures and in cooperation with the Vienna City Administration, sample initiatives are selected in Vienna which (directly or indirectly) contribute to gender equality and, as expected, can contribute to GDP and employment in Vienna. For the selected sample initiatives, a feasibility analysis is carried out to estimate their micro- and macroeconomic impacts. In a fourth step, the impact analysis is conducted; with an estimation of the (microeconomic) effect on e.g. the labour market participation of (directly) supported groups of women in the first step. Therefore, detailed information on supported (and non-supported) women as well as on the policy measure itself, -

such as a specific start date, is essential. This direct effect on female labour supply is in the next step used in WIFO's multi-regional input-output model ASCANIO to estimate GDP and (overall) employment effects induced by a certain measure in Vienna.

Not only in Vienna, empirical evidence on the results of gender budgeting is needed to increase the effectiveness and political acceptance of the policy and to promote further (and more comprehensive) implementation. However, the evidence available to date - especially regarding the macroeconomic effects of individual measures - is sparse. In addition to the complexity of quantifying the effectiveness of gender policy, this is probably due to the fact that such analyses require detailed data, often beyond what is available. An expansion of data collection and its provision could therefore contribute to a more comprehensive evaluation of measures and evidence-based policy recommendations.

2.3 Progress in the implementation of gender budgeting in Austria

Several evaluations of gender budgeting in Austria have been conducted by national authorities and institutions as well as by international institutions.¹³ These analyses do not focus on the outcome of gender budgeting with regard to gender equality (or its macroeconomic impact) but evaluate the efficiency and effectiveness of the implementation of gender budgeting.

A recent assessment by Budgetdienst (2019) states that the measures formulated by the ministries to reach their gender equality objectives are of differing quality. For some focus areas (e.g. labour market and economic participation) relevant and far-reaching measures have been formulated, while the measures put forward for other areas (e.g. education or infrastructure and environment) are of a rather limited range.

The annual reports issued by the Federal Ministry of Public Service and Sport provide information on the implementation of (gender) impact assessment. According to the latest report (Bundesministerium Öffentlicher Dienst und Sport, 2019B), a fully-fledged impact assessment was conducted for 32.4% of all 265 relevant draft laws and projects (2017: 31.7%). A gender impact assessment was conducted for 15 draft laws and projects. Budgetdienst (2019) concludes that these impact assessments identified relevant impacts on gender equality only in individual cases.

¹³ The brief evaluation outlined in this paper is based on official documents and reports issued by the Austrian government and public administration as well as by international institutions. It is enriched by insights the authors could gain by accompanying the introduction of gender-responsive budgeting as advisors for several ministries (e.g. Biffi/Klatzer/Schratzenstaller, 2006; Dellinger/Schratzenstaller, 2018; Lutz et al., 2013), by observing and evaluating the implementation process on behalf of civil society actors (Schratzenstaller, 2012) and other institutions (Schratzenstaller, 2014), and not least by regular exchanges with members of the federal administration entrusted with the design and the implementation of the reform as well as with other relevant institutions (e.g. the Federal Budgetary Office).

Based on a composite index on gender budgeting, which contains 15 variables related to the strategic framework (with a weight of 30%), the tools of implementation (weight of 40%), and the enabling environment in place (weight of 30%), the OECD (2019) ranks Austria 7th among those 17 OECD countries having introduced gender budgeting. With a value of 0.67 (the value of the index may range from 0 to 1), Austria is assigned to the group of countries having a mainstreamed gender-budgeting practice; together with Spain, Canada, Mexico, Korea, Iceland, Sweden, Japan, and Norway. According to Downes et al. (2017), Austria uses an over-proportionate number of gender budgeting tools (6 altogether¹⁴) compared to the group of OECD countries with gender budgeting. In addition, several administrative approaches supporting the implementation of gender budgeting are pursued: standard guidelines, training and capacity development in the use of gender budgeting, inter-agency working group to exchange good practices on gender budgeting, and the annual circular includes details and instructions on the application of gender budgeting (Downes et al., 2017).

In 2018, an external evaluation of the federal budget reform introduced in 2009 was conducted with the participation of experts from IMF and OECD, which also included an evaluation of gender budgeting. This external evaluation recognises the comprehensive approach of the Austrian design of gender budgeting. It also stresses that the introduction of gender budgeting has helped to increase transparency and awareness regarding gender equality and contributed to enrich and differentiate the public debate. At the same time, the evaluation identifies several options to develop the effectiveness of gender budgeting further, particularly by strengthening the link between gender equality objectives and budgetary resources as well as the coordination between the ministries and supreme state organs; by more effective reporting; by taking into account performance-oriented and gender budgeting in the government programme; and by giving greater consideration to quality standards.

¹⁴ These are ex ante gender impact assessment, ex post gender impact assessment, gender perspective in performance setting, gender-related budget incidence analysis, gender budget baseline analysis, and gender needs assessment.

3. Assessment of the strengths and weaknesses of the policy

Based on the various evaluations of the Austrian gender budgeting framework mentioned above, several strengths and weaknesses can be identified.

3.1 Strengths

3.1.1 Strong legal basis and broad political consensus

Performance budgeting and the obligation to consider effective gender equality in budgeting at all governmental levels have a strong legal basis in Austria, also in an international comparison (Budgetdienst 2019), by being enshrined in the Austrian Federal Constitution. This (internationally almost unparalleled) strong legal basis was made possible by the successful efforts of the Grand Coalition in power at that time to reach an agreement of all political parties represented in the Austrian National Parliament on the introduction of the federal budget reform based on a broad political consensus.

3.1.2 Gender budgeting as integral element of a major budget reform

The introduction of gender budgeting at the federal level as integral element of performance budgeting, instead of being implemented as a separate parallel process, is a crucial strength and success factor of the implementation approach pursued. Coupling the implementation of gender budgeting with a major budget reform is a powerful driver: The integrated approach warrants a certain degree of attention for gender budgeting inside public administration as well as by outside target groups/stakeholders. Moreover, compared to a separate introduction of gender budgeting, the integrated approach can be expected to imply a lower administrative burden and to save resources within public administration. In international comparison, the integrated approach chosen by Austria can be regarded as a major innovation.

3.1.3 Comprehensive approach of gender budgeting

It is also a strength of the Austrian design of gender budgeting on the federal level that it rests on a comprehensive approach instead of focusing on selected policy areas only. All federal ministries are required to strive for the achievement of at least one gender equality objective and to introduce adequate measures. In addition, all new laws and larger projects are to be assessed with respect to their gender impact, based on a rather comprehensive list of potential impact dimensions. Gender budgeting is not restricted to spending measures, but also includes the tax system. As part of the comprehensive approach, all indicators and figures relating to natural persons are to be broken down by gender, which should increase gender awareness in general and help to identify existing data gaps.

3.2 Weaknesses

3.2.1 Overarching strategy and explicit overarching gender equality objectives are missing

One of the most serious weaknesses is that Austria does not have an explicit gender equality strategy (Budgetdienst 2019), so that there is no obligation to formulate overarching gender equality objectives explicitly stated in fundamental strategic documents issued by the government (as for example the coalition agreement or the background reports for the annual federal budgets and the medium-term financial framework). Such a comprehensive list of overarching gender equality objectives, to which the government would have to commit itself, is, however, indispensable for several reasons: They are the basis for the identification of relevant gender impacts, they serve as starting point for the formulation of concrete indicators and measures, and they are the reference point for the ex-ante and ex-post assessment of the gender impact of government programmes and measures. Of course, overarching gender equality objectives need to be based on an overarching gender equality strategy, the lack of which must be regarded as fundamental weakness.

This structural weakness has been addressed more recently by formulating focus areas to coordinate the ministries' objectives. In 2018, the following thematic clusters were formulated: labour market and education, decision making positions and processes, infrastructure and environment, work-life-balance, protection against violence, health, awareness building and competence development. The gender equality objectives of the individual ministries are assigned to these thematic clusters. Moreover, since 2015 meta-indicators are being developed for the thematic clusters to enhance inter-ministerial cooperation.¹⁵ As Budgetdienst (2019) points out, however, this ex post clustering of gender equality objectives, as useful as it is to help identify strategic focuses and to provide for an overall picture, cannot replace the ex ante determination of an overall strategy and the coordination of the contribution of the individual ministries to this strategy.

3.2.2 Explicit coordination with gender mainstreaming is missing

The downside of introducing gender budgeting as integral element of performance budgeting and thus of the budget process appears to be that currently gender impact assessment seems to run parallel to gender mainstreaming, which was implemented at the federal level in 2000, and to women's policy on the federal level. Explicit coordination with other gender mainstreaming activities is missing, which is another structural weakness of the current design of gender impact assessment.

¹⁵ For details see Bundesministerium für Öffentlichen Dienst und Sport (2019). Budgetdienst (2018) provides an overview over thematic clusters, the ministries contributing to these thematic clusters, and the respective meta-indicators.

3.2.3 Limited participation of stakeholders

The current design of gender impact assessment in Austria does not provide explicitly for the participation of stakeholders/civil society representatives or of external experts/representatives from the research community (Budgetdienst, 2019). In principle, gender equality objectives and measures are formulated within public administration, without consulting stakeholders and external experts. Also, regulatory/gender impact assessment is exclusively assigned to public administration, without any involvement of external expertise in the impact assessment process conducted in the ministry in charge.¹⁶ Stakeholders can participate in the regular public evaluation process of draft laws, where they can evaluate and comment on the results of regulatory/gender impact assessment, which together with the draft law itself and some general explanations concerning its motivation and backgrounds is provided as input for the public evaluation process. Thus, stakeholders join the process of gender impact assessment only after completion of the impact assessment itself by public administration.

3.2.4 Coordination with subnational levels of government is missing

Despite being obliged legally to strive for gender equality in budgeting, subnational levels of government (states and municipalities) up to now have only partially and reluctantly followed the reforms implemented on the federal level. Some states (Vienna in particular) have been practising, based on a relatively comprehensive approach, gender budgeting for some time now. However, there is no coordinated approach aiming at the introduction of a coherent framework for gender budgeting on all governmental levels. Such a coordinated approach including all levels of government could improve policy coherence, transparency, effectiveness and efficiency considerably for total government: This should be particularly true for Austrian federalism, which is characterised by shared competences of the governmental levels in several important policy fields (e.g. health or education). Moreover, there are no explicit institutional provisions to ensure that the outsourced institutions at the federal level are adequately considered in the annual federal budget process (e.g. universities, museums, etc.), as the annual budget process refers to the federal budget in which the outsourced institutions appear only insofar as they receive transfers from the federal budget.

¹⁶ This does not exclude the occasional commissioning of analyses and studies that provide a theoretical and/or empirical background for the formulation of gender equality objectives or corresponding measures; one (rare) example is Dellinger/Schratzenstaller (2018) who identify deficits in the Austrian tax system with regard to the gender equality objective of the Ministry of Finance aiming at a more equal distribution of paid and unpaid work between women and men.

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