

The EU Mutual Learning Programme in Gender Equality


Progress on gender and equality budgeting within the European Union

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Comments paper – Spain



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Gender Budgeting (GB): the Spanish experience

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Abstract

Public policies in Spain are largely family-oriented and with limited social protection.

Three illustrative GB experiences are analysed. They all follow a similar pattern: high initial expectations followed by the cessation or freezing of the initiative.

Nevertheless, public awareness has significantly increased, and social debates about structural reforms have arisen. However, none of these reforms have been fully addressed.

The fundamental conclusion is that, after two decades of trying to change public budget orientation through GB processes, it may now be time to appeal to the political will of those at the highest level of public policy decision-making.

1. National Context

Spain has traditionally been a conservative country. Social spending is lower than the EU average and is primarily oriented towards maintaining the traditional family.

After 40 years of patriarchal backlash under a strict dictatorship, the 1978 Constitution formally recognised gender equality. The first equality policies date back to 1986, with the creation of the "Women's Institute". At the start of this century, GB entered the agenda of equality bodies and feminist organisations.

In 2003, Law 30/2003 made it mandatory for all legislative and regulatory drafts presented to the Council of Ministers to include a gender impact assessment. In 2007, the "Equality Act" (3/2007) reinforced this obligation, extending it to all relevant projects and plans. It also mandated some statistical improvements.

Gender impact assessments have become more widespread and polished in appearance. Initially, most reports were just one or two pages long, formally fulfilling legal obligations by either stating that the measure in question was irrelevant to gender or that its impact was positive.

Over time, gender inequality indicators have been included for the affected population. In exceptional cases, programmes have been modified during the evaluation process to incorporate corrective actions. However, nearly two decades later, the systematic conclusion of these reports, including budget assessments, remains the same: either the programme is deemed irrelevant to gender, or its impact is positive ([Marugán, 2020](#)).

How much have these reports contributed to changing budget orientation, which was the aim of GB? Typically, we do not even see an analysis of how major spending categories impact men and women, let alone how these affect behaviours and, consequently, gender roles and the SDL.

2. Debate on Public Policies

Considerable attention and hope were sparked when the EU defined, and Spain formally adopted, first the GM strategy and later GB. However, once the limitations of these mechanisms as tools for changing the structure of public revenues and expenditures became apparent, public attention shifted away from these processes, while the debate on structural reforms gained momentum.

In 2004, the newly elected Prime Minister declared himself a feminist, appointed a gender-balanced cabinet, and made the Law Against Gender Violence (1/2004) the flagship legislation of his term. These gestures had a huge media impact and brought the issue of gender equality/inequality to the forefront of political debate.

While gender equality gained prominence in the first two decades of this century, governmental action fell short of the structural reforms needed to reduce Spain's familialist orientation.

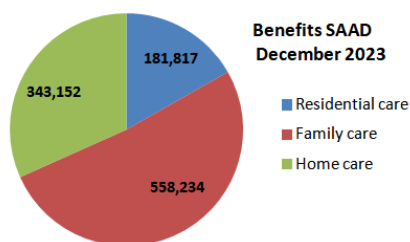
The Equality Act of 2007 is one important example of this failure in changing the orientation of social policies towards gender equality. On one hand, it put in place some measures on the super-structural level. These measures included: establishing an Inter-ministerial Commission for Gender Equality and gender equality units in all ministries; electoral lists were required to include at least 40% of each gender; and companies with over 250 employees (extended to those with over 50 employees in 2022) were mandated to develop equality plans, among other measures.

But, on the other hand, the same Act broadened measures allowing women to take leave from employment, either partially or fully, for caregiving reasons, resulting in wage loss ("work-life balance policies"), while it did not address public services or work schedules. The only measure in the sense of lessening the gender division of labour was the introduction of a two-week paternity leave, paid by Social Security – a notable advance compared to the previous two-day employer-paid leave, but still significantly shorter than the 16-week maternity leave (since 2021, parental leaves have been equal in duration, non-transferable and fully paid, although they remain non-egalitarian.- see following section).

Since 2020, we have witnessed a backlash in social and particularly patriarchal attitudes. The feminist movement has lost momentum, and discussions on structural changes toward gender equality have weakened.

2.1 Care for dependent persons

In 2006, the Dependency Law (Law 39/2006), for the first time, recognized the "right to receive care" (although not the "right to receive sufficient care") and outlined a catalogue of services. Among these was the "family care allowance," a meagre



payment for family caregivers working 24/7, commonly referred to as "the little payment."

This benefit was included in the law as an exception, acknowledging its negative gender impact. Predictably, the "little payment" became the flagship measure of the Dependency Care System (SAAD), along with home care. Both

services heavily rely on family caregivers, who are the primary actors in the system.

Large companies dominate the management of publicly funded services, leading to increasingly precarious working conditions for employees and declining care quality. The debate continues as demand for care rises, and families struggle to meet needs. Studies propose the universalisation of care by public services, such as [this one](#), which quantifies the cost and outlines a 10-year viability plan.

The already critical situation in elderly care homes was starkly exposed and worsened

| Benefits SAAD | December 2018 | September 2024 | Increase |
|------------------|---------------|----------------|----------|
| Residential care | 166,579 | 182,987 | 10% |
| Family care | 406,848 | 610,331 | 50% |

by "COVID policies" and their consequences: visitor bans, isolation protocols, mass staff resignations and absenteeism, leaving residents abandoned and further discrediting these

institutions. And, instead of addressing this catastrophic situation, the government has coined the "[deinstitutionalisation strategy](#)," further promoting home care for dependent populations.

2.2 Early Childhood Education (Ages 0-3)

The provision of early childhood education for children aged 0 to 3 remains a significant area of discussion. In 2007, President Zapatero [pledged](#) to make this education universally accessible within the 2008-2012 legislative term. Since then, successive governments and [even Parliament](#) have periodically reiterated this goal. In practice, however, the number of children enrolled in this initial cycle has stagnated (446,519 in 2012; 434,498 in 2022). Half of the families do not utilise early childhood education services for children aged 0 to 3 because they cannot afford it, as evidenced by a [feasibility study](#) proposing universal access within five years.

2.3 Tax Incentives and Women's Domestic Role

The tax incentives encouraging married women to remain in the home are less visible to the public but have also been a point of debate, as tax regulations continue to reinforce women's role as primary caregivers by means of joint taxation for couples and other allowances.

The [2006 Tax Reform Act](#) states: "*Considering personal and family circumstances, a mention of the option for joint taxation is warranted. Non-discrimination based on gender and simplification of tax management could justify a review of this policy. However, the current approach is maintained...*" Since then, tax allowances that provide incentives for home care have only grown.

3. Examples of Good Practices

3.1 Three Notable GB Experiences in Spain

3.1.1 The Basque Country

The initiative began in 1999, led by the Basque Institute for Women (Emakunde). They created a virtual library, organised seminars and launched a pilot project in 2002. The experience revealed inequalities and statistical shortcomings, which were presented at a seminar. And the initiative ended there.

This experience, however, sparked GB discussions in Spain, introduced other experiences, and most importantly, provided lessons about the factors that hindered its consolidation: voluntary participation, an initiative led by the gender authority outside the Finance Department, and a lack of high-level government support.

3.1.2 Andalusia

The regional government (under PSOE from 1977 to 2019) was the first in Spain to have 50% women and promoted the most advanced electoral parity rule (called the "zipper" system). The GB project was initiated by the Finance Minister. Between 2003 and 2005, the Parliament passed laws mandating 1) gender impact reports for all laws, especially the annual budget law, and 2) the creation of the Gender Impact Evaluation Commission, dependent on the Ministry of Finance and with representatives from the Women's Institute. Since 2007, the Gender Impact Report has been one of the official Budget books.

However, this experience did not challenge major budget allocations. Over time, the process lost the interest of both the government and the public. By 2024, the government (now under PP and Vox) declared the process exhausted, abolished the mandatory oversight of the Report, disbanded the Interministerial Gender Impact Commission, and eliminated the audits.

3.1.3 Gender Impact Assessment Reports of the National Budget

In 2007, feminist organisations sued the government for not producing the legally required annual gender impact reports for the General State Budgets (PGE), and this led to the commencement of these reports in 2009.

In the initial years, the reports merely provided limited data on the situation of men and women. Without presenting any budgetary figures, the reports concluded in all cases that the gender impact of the respective programmes was positive. This was the case for [the 2011 report](#), despite significant budget cuts that year, including the abolition of the Ministry of Equality, which had been created in 2008.

Since 2008, the feminist [platform "Impacto de Género Ya"](#) has analysed the major spending categories of the PGE and their evolution. Regarding the official report, in 2014, [they noted](#): "The Gender Impact Report of the Budget excludes analysis of many programs and continues to lack information on the budget allocations of the programs that are included."

Currently, the report is one of the official budget books, and its web-based consultation is now more user-friendly, but the content remains largely unchanged. For instance, the "Tax Policy" programme in the [2023 report](#) (the latest so far, as the 2024 budget was not approved) [states that](#) *"the Spanish tax system is based on the principles of universality and equality, and consequently, tax rules do not contain gender biases"*... from which it deduces that the programme's gender impact is positive.

3.2 A Challenge to the SDL in the Family: The Case of Parental Leave in Spain

In Spain, maternity and paternity leave were formally unequal until 2019. The Platform for Egalitarian Parental Leave ([PPIINA](#)) advocated for equal leave duration for each parent, entirely non-transferable (drawing from other countries' experiences of transferability), and paid at 100%. Indeed, in 2021, the reform was completed, establishing the current "birth and childcare leave" of 16 weeks per parent, to be taken during the first year, non-transferable, and paid at 100%, just as proposed.

However, although the transferability trap was avoided, the greatest pitfall introduced was that of simultaneity: the law requires the first 6 weeks to be taken immediately after birth, and to defer the remaining 10 weeks, the parent must obtain employer approval to take the leave in full-time blocks on desired dates. The result is that most fathers take their 16 weeks simultaneously with the mother, preventing fathers from taking sole responsibility for their babies for a substantial period (for more details, see [this study](#)).

The Spanish parental leave reform could have been pioneering, but it turned into another missed opportunity: it neither helps most men to take on caregiving roles nor allows mothers to return to work without having to resort to unpaid leave or reduced hours "for reconciliation." This is also detrimental to babies, who, with the same public expenditure, could have enjoyed 30 weeks of care at home by both parents, rather than the current 16 weeks.

4. Conclusions and Recommendations

After two decades of trying to change the course of mainstream public policies through GB experiences, it is time to evaluate the results of these processes, so that countries that are just starting out do not have to go down the same path and we can all look for the way forward.

Analyzing the budget program by program is not allowing us to change its structure, especially when this analysis is seen as a technical exercise far from high-level political decisions.

The orientation of public spending remains fundamentally unchanged after these 20 years of GB. Within households, women continue to be the primary caregivers, with men often relegated to a supportive role at best. In the workforce, women still occupy the most precarious positions.

When family care giving needs arise, women frequently find themselves managing dual and triple work shifts. Many lose their means of independent livelihood and many fall into poverty.

The feminist movement has won rights, and women have extensively benefited from them. We enjoy civil rights, as well as access to education, employment and parliaments. But we have also realised that "having it all is not the same as having to do it all". We are exhausted, we remain far more precarious than men, and in countries like Spain, many women are economically dependent.

As recommendations, here is a list of some structural changes needed for real equality to be possible:

- Equal, non-transferable maternity/paternity leave, paid at 100%, with the flexibility for mothers and fathers to take turns;
- Universal early childhood education, available at least since the end of parental leave, of high quality, with adequate hours, completely public, and free of charges;
- Universal, sufficient, and high-quality care for dependent persons (which, to meet these conditions, must necessarily be not only public but also publicly managed);
- Stable, shorter working hours that are compatible with caregiving (35 hours per week over 5 days, not 4);
- Elimination of all incentives for women to remain at home and of all unpaid or poorly paid benefits, ensuring that all women are economically independent throughout their lives.

These are not all the measures which are necessary to change the orientation of public budgets, but they are essential. They are economically feasible and enjoy widespread support. Feasibility studies are available. These ideas are not new, and some countries have already made progress on them. All that remains is for governments to have the political will to take the structural leap.