



# The EU Mutual Learning Programme in Gender Equality


## Gender mainstreaming and gender budgeting in the ESIF and national budgets

Slovakia, 4-5 February 2020

Comments paper - Sweden



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*This publication is supported by the European Union Rights, Equality and Citizenship Programme (2014-2020).*

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# Gender budgeting in Sweden

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## Abstract

The intensified impact of gender budgeting and gender equality policy in the budget bills is signalled by the increased presence of gender equality keywords, but also by the fact that gender equality ambitions are found in almost all expenditure areas. Explicit gender equality perspectives have also increased. The allocations to special gender equality measures have multiplied over the years. However, the allocations are unevenly distributed. Today almost all are assigned to combat men's violence against women.

Over the years, the budget bills contain a broad account of implemented and planned measures, often in terms of temporary projects, but explicit results and effects of these measures on gender equality in society are scarce. An annex in the budget bills shows how gender inequalities are expressed in economic terms from market income to individual disposable income. Expected outcomes on gender equality of changes in taxes, transfers and publicly financed services are also presented. The objectives of these broad, general measures are not to further gender equality, but they often have important indirect effects on (economic) gender equality.

Gender budgeting is often seen as a non-political technical tool, however, political preferences may have great importance on how gender equality is perceived and which measures are assumed to further gender equality.

## 1. Gender budgeting, annex and Special gender equality measures

In Sweden gender budgeting is not underpinned by any legal provisions, however, a gender equality perspective is to be applied in the budget process so that reforms are implemented with a gender-sensitive approach (Government Offices 2019). Also important in the budget bills are an annex designated to economic gender equality between women and men and allocations made to Special gender equality measures.

### 1.1 Gender equality goals

Since 2016, the objective of gender equality policy is that women and men shall have the same power to shape society and their own lives. There are six sub-goals: 1. Equal division of power and influence. 2. Economic equality. 3. Equal education. 4. Equal distribution of unpaid housework and provision of care. 5. Equal health. 6. Men's violence against women must stop.

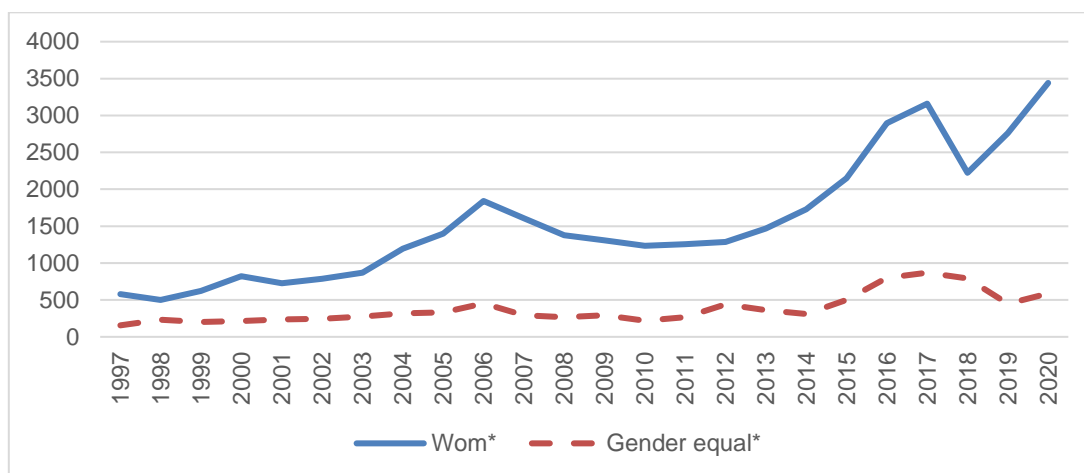
## 1.2 Gender budgeting

The Ministry of Finance initiated *An Equal Share* in 2002, a project to gender mainstream the budget. This was wound up in 2004 and in the gender equality bill 2005/06:155 it is stated that to gender mainstream the budget process had gone from being a project to be part of ordinary work (Prop 2005/06:155 Bilaga 7). Gender budgeting was subsumed into the new Plan for Gender Mainstreaming, 2004–2009. Since 2016, the annual budget circular has included instructions on the application of gender budgeting throughout the budget process.

The inter-departmental character and the fact that gender mainstreaming is the overarching strategy means that gender equality policy priorities and measures can be expected in all expenditure areas in the state budget. However, to say something about the substantial impact of gender equality policy on the budget bills is not very easy. Over the years different attempts have been made to overcome this, among other ways by mapping how often specific words occur in the budget – words which are interpreted as indicators that gender mainstreaming and gender equality policy have had an impact (Sveriges Kvinnolobby 2009, 2017; Nyberg 2010, 2019; SOU 2015:86).

The number of times the words wom\* (kvinn\*) and gender equal\* (jämslälld\*) are mentioned are here used to investigate to which extent gender budgeting has been implemented and gender equality policy has had an impact on the budget bills. Diagram 1 shows that wom\* occur much more often than gender equal\* and that they are much more frequent today than earlier. Although we can also see that there are ups and downs, which might be related to which political parties are in power. Between 1997 and 2006, the Social Democratic Party was in power, while the Alliance (i.e. the Moderate, the Centre, the Liberal and the Christian Democratic Parties) was responsible for the budget bill for 2007, when the number decreased. When the Alliance lost power in 2014, the number was still lower than in 2006. From the budget for 2015, the Social Democratic Party and the Green Party are in power and the numbers again increased. There is a dip in 2019, which might have something to do with that it took a long time to form a government (and work out a budget) after the election in 2018.

**Diagram 1: Number of wom\* and gender equal\* mentioned in the budget bills, 1997–2020\***



\*includes Proposal to the state budget, financial plan and tax questions and all expenditure areas, excluding gender equality policy, the annexes and pages with corrections.

Source: Nyberg 2010a, Budget Bills for 2011–2020

Another way of illustrating the impact of gender budgeting and gender equality policies in the budget bills has been to map the presence of explicit gender equality goals or ambitions within the 27 expenditure areas. Gender equality policy is included in one of the expenditure areas, but since gender mainstreaming is the government's main strategy for reaching the objectives of gender equality policy, we can expect to find gender equality goals also within other expenditure areas (EA).

A governmental investigation mapped how and in which context gender equality policy objectives or ambitions were reported in the Budget Bill for 2015 in order to get an overview of the impact of the gender equality policy (SOU 2015:86 p. 68–72). In 19 expenditure areas out of 27 the government presented gender equality objectives or ambitions. In eight expenditure areas there were at that time no explicit gender equality goals or ambitions. It was unusual that the expenditure area as a whole had an objective which could be tied to the aims of gender equality policy. It was the case only in three expenditure areas.<sup>1</sup> One example is EA 19: Regional growth, where it is stated that "The government's goal for gender equal regional growth is that women and men shall have the same conditions to be able to influence regional growth work and have access to resources for growth"

The Gender Equality Agency (2019) made the same kind of mapping and found that explicit gender equality objectives had increased and occurred in 12 expenditure areas in the Budget Bill for 2018. Gender equality ambitions could be found in 25 out of the 27 expenditure areas. The exceptions where EA 26 Interest on the national

<sup>1</sup> However, in a table they mention four expenditure areas (EA 11: Financial security for the elderly, EA 12: Financial security for families and children, EA 17: Culture, media, religious communities and leisure activities and EA 19: Regional growth).

debt etc. and EA 27: Contribution to the European Union. More than 200 gender equality policy measures were identified, i.e. measures which in some way address the (in)equality between boys and girls, women and men. Barely one third of the measures had gender equality as main focus. In the rest gender equality is mentioned as a positive side effect, alternatively as a measure to reach other goals or one goal among other secondary goals. The Agency found that the biggest number of measures were related to men's violence against women, gender equal health and economic gender equality. Least common were measures connected to equal distribution of unpaid household and care work. But also measures connected to sub-goal equal education and power and influence were limited.

The above mentioned investigations study to which extent gender budgeting has been implemented and the impact of gender equality policies on the budget bills. It does not tell us much about the next step, i.e. the results and effects of different measures and reforms on gender equality per se. Over the years the budget bills contain a broad account of implemented and planned measures, but explicit follow-ups and effects of these measures and reforms are not mentioned very often. Reason for this might be that there are no follow-ups or evaluations since many projects are temporary and concern mapping, information, seminars, workshops, lectures, conferences and networking.

### 1.3 Annex to the Budget Bills

To the Swedish budget bill is each year published an annex, entitled *Economic Equality between Women and Men*. The annex has been published since 1988. In the annex the development of the distribution of economic resources between women and men is described and analysed. The analysis follows the development of incomes from work, capital incomes, transfers and taxes to individual disposable income. It shows how gender inequalities are expressed in economic terms, but also how transfers and taxes reduce the gender gap in earnings. Individual disposable incomes are of interest, as they give a measure of individuals' (women's) financial autonomy and the potential for a significant impact on gender equality. The aspirations in the annex have grown. Measured in number of pages the annex has increased from two in 1988, six in 1998 to 43 pages in the Budget Bill for 2020. Additionally, the categories have been extended to cover women and men of different ages and at different income levels.

The reforms discussed in the Annex are broad general economic reforms. Their main objectives are not to further gender equality. None-the-less they can be of great importance for (economic) gender equality, often much greater than measures explicitly aimed at advancing gender equality. One reason is that they reach many more people.

The annexes usually also have different thematic foci. For example in the annex to the Budget Bill for 2020 the development of the distribution of economic resources between women and men from 1995 and forward is analysed (Prop 2019/20:1 Uo. 14).

The 2020 annex ends with calculations of the effects of the reforms to be introduced on the distribution of economic resources between women and men. In 2020, the upper bracket for central government income tax and the tax gap between salary and pension are abolished, which will benefit high-income earners. Since more men than women have high incomes, more men than women are advantaged. The basic security in the general pension will be strengthened, which will benefit women more than men as women have lower pensions than men. Additionally a tax reduction aimed at sparsely populated areas will be introduced and the ceiling for deferred capital gains when selling a home will be raised permanently. These two reforms influence women and men to about the same extent. In total the reforms will increase men's individual disposable income more than women's and thereby increase economic gender inequality (Prop 2019/20:1 Bilaga 3).

Such calculations of the effects of reforms to be introduced have been made several times. Sometimes they show that women will benefit more economically than men, sometimes the other way around. However, as the above example shows, calculations which show that men will gain more than women and decrease economic gender equality, does not stop the introduction of such policies. Other considerations weigh more than increasing gender equality.

Also the average individual extended disposable income for women and men is calculated. Extended income means that individual public services are included in the income. Since more women receive individual public services than men, the gender gap when including extended individual disposable income is smaller than the individual disposable income gender gap. The main reasons are that women study more and live longer than men. In total the public service reforms in 2020 are expected to influence women and men to the same extent.

The annex *Economic gender equality between women and men* is an informative and useful publication. Maybe similar annexes could be published concerning the other gender equality sub-goals.

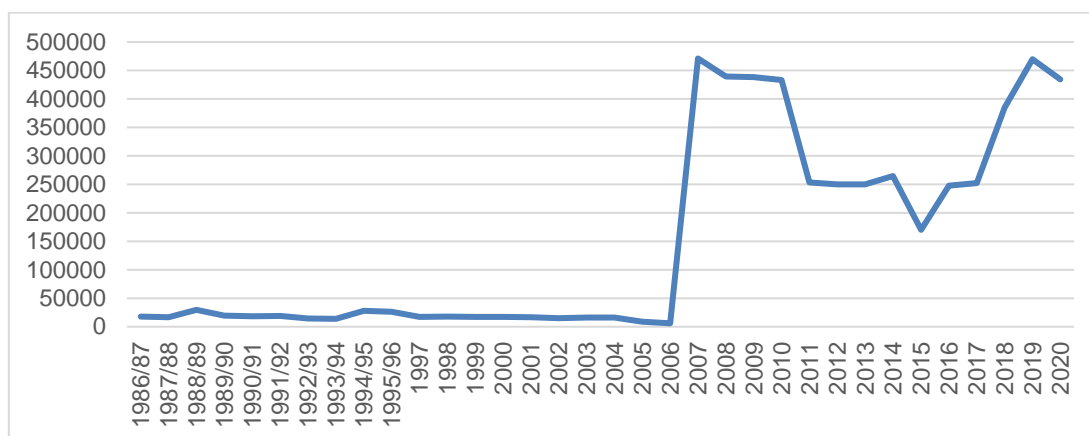
#### **1.4 Allocations to Special gender equality measures**

Gender mainstreaming is the government's main strategy, in combination with Special gender equality measures, in order to reach the gender equality objective. Allocations to Special gender equality measures (*Särskilda jämställdhetsåtgärder*) was introduced the budget year 1986/87 (Nyberg 2010, 2019).

The diagram below shows the development of the allocations in fixed prices (SEK) between 1986/87 and 2020. It indicates that very little has happened up to the budget for 2007, however, this is partly an illusion since the allocation doubled as well as halved during this period, but this is hardly seen in the diagram because the scale is adapted to include the big increase in 2007. The reason for this big increase was the new Alliance government's special gender equality investment 2007–2010. Why the new government increased the resources so much is unclear, when they came into power they did not have a clear gender equality programme and there was no plan how the resources should be used, which also meant that all resources could not be

used the first years (SOU 2015:86). Interestingly enough, this is the same time period when the words wom\* and gender equal\* decreased in the budget bills.

**Diagram 2: Allocations to Special gender equality measures, SEK millions in fixed prices, 1986/87–2020\***



\* 1 EUR is slightly more than 10 SEK.

Source: Nyberg 2010a and 2019

The special gender equality investment continued during 2011–2014, but on a lower level. From the budget for 2015, there is a new Social Democratic/Green Party government and the allocation is now as big as it was in 2007. Seen over the whole period, the development has gone from a focus on strengthening women's position in the labour market, but also on measures in other areas, to today when the focus is almost solely on combating men's violence against women (Nyberg 2019). The tendency is the opposite concerning the sub-goal economic gender equality. The sub-goal gender equal power and influence is not addressed after 2014 and the sub-goal equal distribution of unpaid household and care work has hardly been allocated any resources at all during the period 2007–2020. Also the allowances to gender mainstreaming have decreased since 2014. The allocations have over time been concentrated to the National Board of Health and Welfare, which distribute grants to women's shelters, and to the county administrative boards for work with the national strategy for preventing and combatting men's violence against women.

## 2. Assessment of the strengths and weaknesses of the policy

Gender budgeting means a better basis for the government to take into account how proposals in the budget bills further – or not – gender equality. Broad, general measures without an explicit gender equality goal, often have big indirect impacts on gender equality. To foresee and follow up such measures with the help of gender budgeting is of great importance. However, gender budgeting only show us the impact on the budgets, how the measures have been received and implemented and what it means for gender equality per se is not always clear.



Gender budgeting is often portrayed as a non-political, technical tool, however different political parties' interpretations of diverse ways of framing the problem can generate completely different measures to further gender equality. For example some political parties in Sweden argued that in-work taxes furthers gender equality, other parties contested this, especially if reduced taxes meant austerity policies and cuts in the public sector, where many women work. Gender budgeting and gender equality measures might be vulnerable to political and governmental change.

### 3. Transferability aspects

#### 3.1 Gender budgeting in national budgets

Austria and Sweden seem to be relatively similar as far as gender mainstreaming is concerned, at least if we look at the composite index on gender budgeting. Austria has a value of 0.67 and ranks 7<sup>th</sup> of 17 OECD countries, while Sweden has a value of 0.68 and ranks 6<sup>th</sup> (OECD 2019 Figure 6.1). Several evaluations of gender budgeting in Austria have been conducted. These analyses do not focus on the outcome of gender budgeting with regard to gender equality but evaluate the efficiency and effectiveness of the implementation of gender budgeting. The experience of these assessments might be useful for Sweden.

On the other hand, Austria might be able to learn from the Swedish experience of the annex *Economic gender equality between women and men*, where women's and men's incomes from market income to individual disposable income are described, and how policies concerning changes in transfers and taxes impact on women's and men's individual incomes and thereby (economic) gender equality.

#### 3.2 Gender mainstreaming and gender budgeting in ESIF

The Swedish Agency for Economic and Regional Growth, the Swedish ESF Council and the Swedish Board of Agriculture are the authorities responsible for ESIF in Sweden. There are five different funds (Ejflu Eruf, ESF, EHFF and YEI). Eruf and ESF are the biggest.

In the latest evaluation of the European Social Fund in Sweden (2013), the assessors agree with earlier evaluations (Kontigo 2010, Sweco 2008–2010, ESF-rådet & Spel 2012; Tema A & O 2013, Europeiska kommissionen 2011) that the horizontal criteria (gender mainstreaming and accessibility) have not had a strategic and important role in the activities. Projects that work with gender equality and accessibility mainly do this with the help of shorter education measures and they relate to a small degree to other development work. The horizontal criteria are often treated as side-tracks in relation to core activities. This has been the case in spite of the fact that ESF has stressed gender mainstreaming for a long time. According to the instructions to the applicants gender mainstreaming was obligatory and it was also a criterion which had to be fulfilled in order for an application to be approved. Notwithstanding, a random sampling in the project data base in 2010, showed that out of 75 project applications,

18 did neither mention gender equal\* or wom\*, which must mean that no gender mainstreaming was included in the application (Nyberg 2010b).

In order for a project today to receive support from ESF it shall support gender equality in several ways. The project shall have gender equality competence internally or through external support. A gender equality analysis shall be included in the problem analysis of the project. Activities in the project shall have a gender equality perspective in accordance with the description of the problem in the application. Gendered patterns shall be described with quantitative and qualitative data.

If a project needs support with gender mainstreaming, they can turn to ESI-support, which gives support and concrete advice how gender equality can be integrated in a systematic way. The support for gender mainstreaming describes gender equality work in all steps from project design to evaluation. The support includes among other things checklists for project application to project implementation. It can be downloaded on [www.esisupport.se](http://www.esisupport.se). Such a support might be useful also in Slovakia and the Czech Republic.

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