# INTERNATIONAL INSTITUTE FOR THE SOCIOLOGY OF LAW INSTITUT INTERNATIONAL DE SOCIOLOGIE JURIDIQUE

Apdo. 28 - 20560 OÑATI Gipuzkoa - Euskadi España / Europa

## WORKSHOP

## **Challenging Gender Inequality in Tax Policy Making**

14 – 15 May 2009

Coordinators: Åsa Gunnarsson (Sweden) Lisa Philipps (Canada) Kimberley Brooks (Canada) Maria Wersig (Germany)

### Provisional Programme

#### Thursday, 14<sup>th</sup> May 2009

- 8:45 Registration at the Administration Office
- 9:00 Presentation by IISJ
- 9:15 **Panel 1 Tax Reform and Fundamental Theories** Moderator: Lisa Philipps

Challenging the Benchmarks in Tax Theories and Policies from a Gender Perspective Åsa Gunnarsson

Tax Reform: Complexities and Divergencies, and Experience of Zanzibar, Tanzania Ali Vuai

The 'Capture' of Women in Law and Fiscal Policy: Implications for the Tax/Benefit Unit and Gender Equality, and Challenges for Feminist Ontologies Kathy Lahey

Gender in Australian Tax Policy Miranda Stewart

#### 11:15 Break

#### **11:45 Panel 2 – Conceptions of Family I** Moderator: Maria Wersig

The Tax/Benefit Implications of Recognizing Same-Sex Partnerships Frances Wolley

Redistribution through child benefits and/or child-related tax allowances - what makes the difference? Kirsten Scheiwe

#### 12:45 Lunch

## Thursday, 14<sup>th</sup> May 2009 (Continuation)

14:30	Panel 3 – Conceptions of Family II Moderator: Kimberley Brooks	
	Why Critical Tax Theory Needs Feminism: The Case of Surrogacy Bridget Crawford	
	Overcoming Joint Taxation: The German Case Maria Wersig	
	Dismembering Families Anthony Infanti	
	Income Splitting under an Individual Tax Unit: The Gender Equality Case for Rules that Incentivize Intra-Household Transfers Lisa Philipps	
16:30	Break	
17:00	<b>Editorial Issues Concerning Publication of Papers</b> Moderator: Åsa Gunnarsson	
19:30	Welcome Reception	
20:30	Dinner	
Friday, 15 <sup>th</sup> May 2009		
9:30	<b>Panel 4 – Labour Markets and Saving Choices</b> Moderator: Lisa Philipps	
	Income Tax Deductions: Indirect Disincentives in Tax Law Ulrike Spangenberg	
	Gender and Capital Gains Taxation Marjorie Kornhauser	
	Approach from a Gender Perspective Regarding the Impact of Income Tax on Labour Income-Earning Women in Spain Paloma de Villota	
11:00	Break	
Friday, 15 <sup>th</sup> May 2009 (Continuation)		
11:45	Panel 5 – International Implications and Institutional Frameworks	
	Moderator: Åsa Gunnarsson	

	International Justice for Women Kimberley Brooks
	Tax, Markets, Gender and the "New" Institutionalism Ann Mumford
12:45	Lunch
14:00	Panel 6 – Gender Budget Initiatives Moderator: Maria Wersig
	Ethiopian Experiences of Gender Budgeting Tiruwork Tizazu
	Gender Budgeting in Austria Margit Schratzenstaller-Atzinger
15:00	<b>Panel 7 – Tax Rates and Bases</b> Moderator: Kimberley Brooks
	All Income is not Created Equal: Tax Winners and Losers by Race, Class and Gender Dorothy Brown
	Gender Equity and Taxation in Kenya: The Case of Personal Income and Value Added Taxes Bernadette Wanjala and Maureen Were
16:00	Break
16.20	Cummon and

16:30 Summary