I. BACKGROUND

Public Services International (PSI) brings together more than 20 million workers, two-thirds of whom are women. PSI is a global trade union federation dedicated to social justice and fighting inequality, promoting human rights and universal access to quality public services for all. Achieving gender equality at the workplace and in society is one of PSI’s main objectives.

States have an obligation to ensure human rights and provide the public services that realize them. For PSI, tax justice is a means of financing quality public services and redistributing wealth and therefore a question of economic, social and gender justice. It is time to build an international corporate tax system based on the public good, instead of national or corporate interests. PSI is a founding member of the Independent Commission for the Reform of International Corporate Taxation (ICRICT).

PSI’s work with partners such as the Tax Justice Network, Oxfam, Global Alliance for Tax Justice, other trade unions and civil society to challenge the current status quo and propose further reform of the global tax system so that all countries are involved on an equal footing. These reforms should effectively tackle harmful tax practices such as profit shifting and the use of corporate tax havens and should halt the race to the bottom in general corporate tax rates.

The gap between the rich and the rest of us is growing rapidly, while inequality is rising both between and inside countries. In many countries, the richest 1% pay less tax than everyone else. Profitable multinational corporations use loopholes and tax havens to avoid paying their share. A taxation system based on fairness and the ability to pay is the first step in reversing this attack on the middle class.

PSI is demanding:

- A global tax body
- A minimum corporate tax rate
- Public country by country reporting
- An end to tax havens and secrecy jurisdictions
- An end to the fiction of the arms-length principal
- An end to tax competition
- Governments to be open and transparent in granting tax breaks and incentives to corporations – preferably by reporting them annually to parliament
Oxfam’s latest report (January 2016) indicates that:

- Between USD 500 and 800 billion are drained each year from developing countries to the global North through illicit financial flows (IFFs) due to a profound global governance crisis and systemic inequality;
- The bulk of IFFs actually come from global-scale tax evasion and avoidance by multinational corporations and internal transfer pricing abuse;
- Some of the most powerful corporate sectors operating in the resource-rich global South, including in the extractives industries, lead the list of tax evaders. They largely benefit from all sorts of tax incentives sealed in “investment protection schemes” and the help of powerful financial institutions that transfer wealth to tax havens as part of their services to corporate clients;
- These resources that are public are desperately needed to fight impoverishment through better access to key public services like education, healthcare and social protection. These areas are under-funded in most developing countries, forcing many women to absorb larger amounts of care work as social services rollback;
- Constraints in policy space of states to mobilize public resources result in entrenching multiple discrimination and structural gender inequalities such as women’s unpaid work, which plays a crucial role in subsidizing the entire economy;
- Because of corporation’s avoidance, public revenues still have to be raised. Often this is done through taxation on basic goods. Numerous studies show the incidence that taxation on basic consumer goods through taxes such as the value-added tax (VAT) has on entrenching gender inequalities. Because of current gender norms, a majority of women spend a large amount of their income on acquiring basic goods to provide for those under their care, compared to large corporations that benefit from tax exemptions. In addition, certain VAT rates are gender-biased;
- As raising public revenue becomes increasingly hard countries are increasingly turning to private sources of funding – those contributing to the lack of public resources – to fill up this gap. The enthusiasm across the board for Public-Private Partnerships (PPPs) as a mode of development financing is thus closely tied to the consequences of capital flight from the global South to the global North;
- Allowing free-reign to corporations to make profits out of common resources and access to services is not conducive to fulfilling women’s rights and gender justice.

Challenging corporate power and demanding tax justice are key components in the struggle for economic and gender justice worldwide and require building a global coalition, capable of the mobilization of unions and social movements, including women’s rights and gender equality advocates at local, national and global level.

The answer to the major public finance questions are political and not merely technical. When debates about tax are unnecessarily complicated they exclude workers and the community from fully understanding the implications and participating in that very debate. Ensuring women’s and gender perspectives as part of the tax debate strengthens the movement for tax justice and

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empowers women to have influence in the tax debate. Ensuring women trade union leaders are empowered with the necessary knowledge about tax and other economic issues strengthens unions and women’s leadership within them.

**OBJECTIVES**

- Strengthen the international debate about tax and gender sharing progressive multidisciplinary approaches and alternatives;
- Remove the technical barriers to political activity on tax;
- Train and build a group of men and women who can advocate for gender perspectives in the tax debate;
- Train a group of PSI’s women as leaders the global movement for Tax Justice;
- Build an international coalition on Tax and Gender
- Take action in the tax debate and highlight gender perspectives

**II. PARTICIPANTS**

- 30 participants from PSI affiliated unions, and coalition partners
- PSI team: Daniel Bertossa, Sandra Vermuyten and Verónica Montúfar
DRAFT PROGRAMME

Thursday, 30 June

09:00-09:30 | Opening Session

09:30-10:15 | PSI Global Policy on Tax Justice (moderator: Verónica Montúfar)
Daniel Bertossa – PSI

10:15-11:00 | Gender and Tax (moderator: Verónica Montúfar)
Chiara Carparo – Christian Aid
Bridget Burrows – ActionAid

11:00-11:30 | Coffee Break

11:30-13:00 | Basics of Tax Policy Issues (moderator: Daniel Bertossa)
Liz Nelson – Tax Justice Network

13:00-14:30 | Lunch

14:30-16:00 | Alternative Perspectives on Tax (moderator: Daniel Bertossa)
Erika Siu – ICRICT (by Skype)
Ana Inés Abelenda – AWID

16:00-17:00 | Current Tax Debate (moderator: Daniel Bertossa)
Diarmid O’Sullivan – ActionAid

Friday, 1st July

09:00-11:00 | Tax and Gender: Worldwide Struggles (moderator: Verónica Montúfar)
Everline Aketch – National Union of Educational Institutions, Uganda
Ana Inés Abelenda – AWID
Presentations by participants

11:00-11:30 | Coffee

11:30-13:00 | Global Coalition Building (moderator: Sandra Vermuyten)
Teresa Marshall – Global Alliance for Tax Justice (by Skype)
Kate Lappin – APWLD (by Skype)
Presentations by participants

13:00-14:00 | Lunch

14:00-16:00 | Planning PSIs future work in tax and gender
Verónica Montúfar/Sandra Vermuyten

16:00-16:30 | Closing Session