Gender Budget Report 2020

Budget Division
The State General Accounting Office
Ministry of Economy and Finance
THE GENDER BUDGET REPORT

- The gender budget pilot project was introduced by the Italian Public Finance and Accounting Law (196/2009), among the rules completing the State budget reform. The regulation requires for an analysis of final State’s revenues and expenditures. The aim is to evaluate the different impact of budget policies on men and women in terms of money, services, time and unpaid work.

- The first pilot gender budget regarded the Final Account / End-of-Year Budget 2016.

- Recently, Legislative Decree 116/2018, art. 8 strengthened the gender budget:
  - In addition to assessing the impact of public policies on gender gaps, the gender budget aims at redefining and reallocating resources, taking into account sustainable well-being indicators (“BES”), adopted in the Economy and Finance Document to improve the planning and monitoring of public finances, integrating the analysis of strictly economic dimensions (such as GDP) with considerations concerning the fair and sustainable well-being of society.
  - A special Committee should be established at the Ministry of Economy and Finance. Its members should include a representative of the Ministry, one from the Presidency of the Council of Ministries (PCM), one from ISTAT (the National Statistical Institute), one from INPS (National Social Security Institute) and two experts from academia or research institutions.
MAIN ACTORS INVOLVED

- The **State General Accounting Department** (RGS) of the Ministry of Economy and Finance, responsible for coordinating the State Budget and Final Accounts preparation as well as for collecting data on public employees
- The **Department of Finance** of the Ministry of Economy and Finance, responsible for the impact analysis of major revenue policies
- The **Department of General Affairs** of the Ministry of Economy and Finance, responsible for data on payments of wages and salaries of employees of all central government administrations
- The **managing units of all central State administrations** (including their local branches) and the **Presidency of the Council of Ministers** are involved in fulfilling the requirements set out in the RGS circulars
- **ISTAT**, to collect new indicators to monitor budget policies in a gender perspective
- **INPS**, to collect new indicators to measure gender gaps in society
- **Department of Equal Opportunities** of the Presidency of the Council of Ministers
THE GENDER BUDGET IS CONDUCTED ON THE STATE FINAL ACCOUNTS

The **State final accounts** do **not represent** all policies of interest:

- **some do not imply any cost for the State budget**: (e.g. those having a regulatory nature or falling under the exclusive competence of other levels of government)

- **some are not fully represented among budget expenditures** (for example, transfers to other public administrations or funds managed off budget)

- **some are not represented among the budget revenues** (some tax relief schemes are represented in the budget with a dedicated line item on the revenue side and are offset on the expenditure side; others cannot be separated from general income taxes)

These cases occur in several public interventions that explicitly aim at reducing gender gaps e.g.:

- Rules on “gender quotas” or feminicide
- Expenditures for childcare services delegated to local governments
- Income tax deductions for the “brain return” or the purchase of domestic services
- Extra-budgetary funds, such as the European structural funds and the Guarantee Fund for small and medium enterprises
The relevance of a budget analysis from a gender perspective is even more evident following the global health crisis, started in 2020, which has determined significant economic and social consequences for the majority of the population and amplified some existing gender gaps, first of all on the labor market and in the increased exposure of women to domestic violence.

Some challenges concerning the State's gender budget:

- **integrating the State's gender budget in a strategic plan setting gender equality objectives.** In 2021, positive signs come from the presentation of the first National Strategy for Gender Equality 2021-2026 which aims at earning 5 points in the ranking of EIGE's Gender Equality Index by 2026, improving the context in the areas of work, money, knowledge, time and power and monitoring progress through a set of indicators.

- **consolidating the State's gender budget, overcoming the current experimentation and, above all, incorporating the gender perspective (gender mainstreaming) into the budgeting process,** thus strengthening the potential impact of this latter. The National Recovery and Resilience Plan (NRRP) will contribute to this goal since, according to it, the 2024 budget law will provide for the classification of budget items, following the gender and environmental balance criteria underlying both the 2030 Agenda and sustainable development goals.
THE GENDER BUDGET CONTENTS

- Monitoring gender gaps by indicators
  - In the economy and society
    - among public employees
  - Reclassification of expenditure from a gender perspective
    - „Aimed at reducing gender disparities” expenditure
    - „gender sensitive” expenditure
    - „gender neutral” expenditure
  - Analysis of the most important tax policies
    - Micro-simulation models for evaluating the redistribution effects of income tax rates
  - Analysis of recipients of tax break regimes

- Actions led by Administrations reduce gender inequality
  - Sectoral policies
  - HR policies

- Reclassification of legislation on gender policies
- Defence actions or positive actions
  - With or without costs for the State budget
RECLASSIFICATION OF LEGISLATION ON GENDER POLICIES: TYPES OF INTERVENTION

- Protection or guarantee acts against discrimination that are aimed at levelling the playing field:
  - 78 regulatory interventions from 1948 to 2020, 47 of which after 2000
  - 34 interventions without effects on the budget (regulation), 44 with effects on the budget (43 expenditure interventions and one contributory relief intervention)

  In addition, 3 Covid-19 Emergency Response Acts in 2020 (2 regulatory interventions e 1 expenditure intervention)

- Positive actions aimed at reducing substantial inequalities between men and women:
  - 135 regulatory interventions from 1945 to 2020, 112 of which from 2000 onwards
  - 53 interventions without budget effects (regulatory only), 82 interventions with effects on the budget (73 new expenditures, 5 tax breaks and 4 social security contribution facilitations)

  In addition, 14 Covid-19 Emergency Response Acts in 2020 (5 regulatory interventions e 9 expenditure interventions)
RECLASSIFICATION OF LEGISLATION ON GENDER POLICIES: AREAS OF INTERVENTION

- **Work-life balance**: 44 interventions from 1971 to 2020
- **Participation in economic, political and administrative decision-making processes**: 34 interventions from 1945 to 2020
- **Protection of work, social security and assistance**: 32 interventions from 1948 to 2020
- **Combating gender violence**: 33 interventions from 1958 to 2020
- **Protection and support of motherhood**: 28 interventions from 1951 to 2020
- **Integrating gender policies in public action (gender mainstreaming)**: 11 interventions from 1999 to 2020
- **Equality in civil relations**: 9 interventions from 1948 to 2020
- **Health, lifestyle and safety**: 9 interventions from 1975 to 2020
- **Labour market**: 11 interventions in 1992 and in 2020
- **Education and interventions against gender stereotypes**: 2 interventions one in 2015 and the other one in 2019

In addition, 17 Covid-19 Emergency Response Acts (16 reclassified as work-life balance and 1 as protection of work, social security and assistance)
GENDER GAPS IN THE ECONOMY AND SOCIETY

Indicators try to highlight the different characteristics and behaviors of men and women with respect to multiple economic and social phenomena, according to available data and trends:

<table>
<thead>
<tr>
<th>Areas of intervention</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Labour market</td>
<td>7</td>
<td>10</td>
<td>12</td>
<td>12</td>
<td>12</td>
</tr>
<tr>
<td>Life-work balance</td>
<td>4</td>
<td>9</td>
<td>12</td>
<td>14</td>
<td>14</td>
</tr>
<tr>
<td>Protection of work, social welfare and assistance</td>
<td>3</td>
<td>15</td>
<td>13</td>
<td>15</td>
<td>15</td>
</tr>
<tr>
<td>Education and interventions against gender stereotypes</td>
<td>5</td>
<td>23</td>
<td>24</td>
<td>24</td>
<td>25</td>
</tr>
<tr>
<td>Participation in economic, decision-making, political and administrative processes</td>
<td>6</td>
<td>14</td>
<td>17</td>
<td>17</td>
<td>17</td>
</tr>
<tr>
<td>Combating gender violence</td>
<td>3</td>
<td>21</td>
<td>25</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>Health, lifestyle and safety</td>
<td>11</td>
<td>15</td>
<td>20</td>
<td>21</td>
<td>20</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>39</strong></td>
<td><strong>107</strong></td>
<td><strong>123</strong></td>
<td><strong>128</strong></td>
<td><strong>128</strong></td>
</tr>
</tbody>
</table>

Further indicators have been taken into consideration; they are not reported in the above table due to their discontinuation or because they are not updated periodically.
GENDER GAPS IN THE ECONOMY AND SOCIETY

Some indicators belong to the so-called BES (indicators of fair and sustainable well-being) adopted in the Economy and Finance Document (DEF):

<table>
<thead>
<tr>
<th>&quot;BES&quot; INDICATORS IN THE &quot;DEF&quot;</th>
<th>AREAS IN GENDER BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>Absolute poverty index</td>
<td>Protection of work, social welfare and assistance</td>
</tr>
<tr>
<td>Life expectancy in good health at birth</td>
<td>Health, lifestyle and safety</td>
</tr>
<tr>
<td>People overweight</td>
<td>Health, lifestyle and safety</td>
</tr>
<tr>
<td>Early leaving from education and training</td>
<td>Education and interventions against gender stereotypes</td>
</tr>
<tr>
<td>Rate of non-participation in work</td>
<td>Labour market</td>
</tr>
<tr>
<td>Ratio of employment rate of women 25-49 years old with pre-school</td>
<td>Labour market</td>
</tr>
<tr>
<td>children to women without children</td>
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</tbody>
</table>


After years of positive trend in the female employment rate, the pandemic blocked it. **In Italy the female employment rate is only 49% versus an average EU rate of 62.7%**. Women with children are more penalized.

*EUROSTAT, ISTAT data. For more detailed information, please refer to paragraph 1.2 of the Report to Parliament.*
In 2020, the sense of job insecurity perceived by women increased compared to 2019. Moreover, women work part-time more than men and their share of involuntary part-time (i.e. not by choice) is on the rise.

Sense of job insecurity, by gender – Year 2013-2020, Italy. (%).

Share of involuntary part-time employees, by gender (as percentage of the total part-time employees with the same characteristics) (%).

ISTAT data. For more detailed information, please refer to paragraph 1.2 of the Report to Parliament.
**Work-life balance 1/2**

Men taking advantage of childcare leave are increasing but the gender gap is still significant. **The ratio between the number of male beneficiaries of compulsory and optional leave decreases.** Due to the Covid-19 pandemic emergency, temporary measures have been introduced to facilitate the use of parental leaves and the care of children or persons with disabilities in the family context.

Number of parental leaves in the first twelve years of life of the child, by gender.
Among 93,986 male and 328,057 female beneficiaries of parental leaves (private sector), 2020 data also includes 56,678 fathers and 217,544 mothers beneficiaries of at least one day of leave provided by the Covid-19 emergency decrees DL 18/2020 and DL 34/2020.

INPS data. For more detailed information, please refer to paragraph 1.3 of the Report to Parliament.
**Work-life balance 2/2**

The overall percentage of children taken care of by nurseries and supplementary childcare services increased slightly in 2018. The applications accepted for the use of the "nursery bonuses" between 2019 and 2020 decreased. With the closure of schools and childcare services due to the Covid-19 pandemic, emergency remote working has implied an increase in the burden of domestic care for many women. **Baby sitting bonuses** were then reintroduced as an emergency.

**Share of children aged 0-2 in nursery or other childcare services (%).**

**Applications accepted for the use of the nursery bonus (contribution to costs of childcare services).**

*INPS and ISTAT data. For more detailed information, please refer to paragraph 1.3 of the Report to Parliament.*
**Protection of work, social security and assistance 1/2**

Considering the disposable income, women, in all age groups, are at greater risk of poverty, even taking into account social transfers. In terms of absolute poverty measured by consumption, the pandemic worsened the condition of people and penalized more women.

Poverty risk rate, before and after receiving social transfers (ST), for persons over 65 years of age and gender (%).


EUROSTAT, ISTAT data. For more detailed information, please refer to paragraph 1.4 of the Report to Parliament.
In Italy, about 80% of women have access to social security benefits (compared to 90% of men). The average gross annual amount of pension income (including welfare income) of Italian women is higher in the age group between 55 and 59 years (about € 9.4 thousand lower than that of men).

Rate of pension coverage by gender for persons aged 65 and over (%). Year 2018 Pension Adequacy Report (European Commission).

Annual average gross amount of retirement income and seniority for retired men and women by age group. Thousands of euros. Year 2019.

European Commission, ISTAT data. For more detailed information, please refer to paragraph 1.4 of the Report to Parliament.
According to OECD-PISA available data, female students are better at reading but they lag behind in math and science. The gender gap has increased in reading and decreased in math and science over the years. Girls are less likely to enroll in STEM courses at university, although slightly growing.

Average score reached by 15-year-old Italian students in reading, math and science, by gender.


OECD – PISA, MIUR data. For more detailed information, please refer to paragraph 1.5 of the Report to Parliament.
**Education and gender stereotypes 2/4**

Early leavers from school and training are predominantly males. The incidence of young people not studying and not working is significantly higher than the European average, especially among women (over 29% of "neet" women against an EU average of 18%)


Young people not studying and not working (Neet), by gender (%). Years 2006, 2014 and 2019 and 2020.

*ISTAT, EUROSTAT data. For more detailed information, please refer to paragraph 1.5 of the Report to Parliament.*
**Education and gender stereotypes 3/4**

The share of young graduates is higher among women; however, scientific and technological disciplines are more common among men (60% of STEM graduates are men).

**Percentage of people aged 30-34 who have completed a university degree over the total in the same age group in Italy, by gender. Years 2006, 2013, 2019 and 2020.**

**Breakdown of STEM graduates by gender (%).**

(*) The gender gap is calculated as the difference between the value for men and for women.

*EUROSTAT, MIUR data. For more detailed information, please refer to paragraph 1.5 of the Report to Parliament.*
In Italy, the performance of education (in terms of employment) is lower than the European average, especially for women. However, graduates migrating elsewhere are mostly men.

Employment rate of young graduates and PhDs who have completed their education for no more than three years, by gender (%). Years 2006, 2014, 2019 and 2020.

Migration rate of Italian graduates aged 25-39, per 1,000 graduates of the same age group. Years 2012-2019.

EUROSTAT, ISTAT data. For more detailed information, please refer to paragraph 1.5 of the Report to Parliament.
**Participation in economic, political and administrative decision-making processes 1/2**

The number of women on the boards of Italian public listed companies is growing; yet, in 2020 none held the position of CEO in major listed companies.

**Percentage of women in the boards of listed companies and companies controlled by PA (%).**

**Chief executive officer of the largest Italian listed companies, by gender (%).**

*Equal Opportunities Department and EIGE data. For more detailed information please refer to section 1.6 of the Report to Parliament.*
Participation in economic, political and administrative decision-making processes 2/2

After Brexit, the share of Italian women in the European parliament slightly decreased compared to 2019 (from 41.1% to 39.5%). At the same time, with the “Conte II” Government the participation of women increased compared with the previous breakdown, although their share is lower than in 2014.

Breakdown of those elected in the European Parliament, by gender (%).

Percentage of Ministers, by gender.

EIGE data. For more detailed information please refer to section 1.6 of the Report to Parliament.
Gender-based violence reaches an unacceptable level of diffusion and relevance, even following the epidemiological emergency from Covid-19, so that the United Nations defined it as a "shadow pandemic". This phenomenon involves about a third of the Italian female population. Gender-based violence is also a social cost; in 2020 there was an increase of applications for paid leave from employees who were victims of violence.

**Number of victims of crime, by type of crime and by gender. Years 2008-2019**

**Number of applications for paid violence leave from employees. Years 2019-2020**

*ISTAT, Ministry of the Interior, INPS data. For more detailed information please refer to section 1.7 of the Report to Parliament.*
**Combating gender violence 2/3**

In 2019, homicides were down compared to previous years, but not those that had women as victims. Most voluntary murders against women are committed by people who have emotional and family ties to the victim, especially in Southern Italy.

*ISTAT data. For more detailed information please refer to section 1.7 of the Report to Parliament.*
**Combating gender violence 3/3**

During the lockdown period (1 March - 31 May 2020), in Italy the calls to the national anti-violence toll-free number 1522 were **11,920**, while they amounted to 9,567 in the same quarter of 2019 and 7,783 in the same quarter of 2017. Users are mainly victims of violence and/or stalking seeking for help or call to report cases of violence; they also call to ask for information about the service, about anti-violence centers and to ask for social or psychological support.

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**Number of valid calls to toll-free number 1522. From 1st March to 31st May. Years 2017-2020**

**Main reasons to contact the 1522 toll-free number. From 1st March to 31st May 2020**

ISTAT, Department of Equal Opportunities, CNR-IRPPS survey data. For more detailed information please refer to section 1.7 of the Report to Parliament.
Although on average women live longer, they have a shorter life expectancy in good health than men, even if the latter are more exposed to risk factors (smoking, alcohol consumption, unbalanced diet, etc.).

*The gender gap is calculated as the difference between the value for men and for women. ISTAT data. For more detailed information please refer to section 1.8 of the Report to Parliament.*
In terms of prevention, there are still major geographical differences in screening programs for breast cancer. Overall adherence to screening programs for cervical cancer is decreasing.

Women who have performed first level screening tests in a program for breast cancer by geographical distribution (in millions).

Women who have performed first level screening tests in a program for the prevention of cervical cancer (in millions).

Ministry of Health data. For more detailed information please refer to section 1.8 of the Report to Parliament.
Covid-19: the number of cases does not show any specific gender differences; on the contrary, the fatality rate is higher among men and even more in the oldest age groups.

Number of cases and number of deaths due to SARS-CoV-2/Covid-19 infection among population in 2020 by gender and age group in Italy and percentage of deaths on total confirmed cases (fatality rate).

**Covid-19:** Regarding healthcare personnel, the trend of cases and deaths due to Covid-19 during 2020 shows that, even if the number of cases is about double among women than men, the number of deaths was significantly lower.

Number of cases and number of deaths due to SARS-CoV-2/Covid-19 infection among health workers by gender and age group in Italy and percentage of deaths out of total confirmed cases (fatality rate).

GENDER DISPARITY AMONG CENTRAL GOVERNMENT EMPLOYEES

1/2

Some indicators were selected to monitor gender disparities among central government employees. The sources of these indicators are the “Conto Annuale – RGS” and the answers each administration gave to the questionnaire on the human resource (HR) policies.

- **Permanent employees**
- **Public managers (total and first grade executive)** (only for administrative staff in Ministries and Presidency of the Council of Ministries)
- **Distribution of total employees and managers by age group**
- **Replacement rates (hirings/retirements)**
- **Share of employees holding only the minimum compulsory level of education** (only for administrative staff in Ministries and Presidency of the Council of Ministries)
- **Share of managers holding a post graduate degree** (only for administrative staff in Ministries and Presidency of the Council of Ministries)
Part-time employees and share of mothers of new born-children who opted for part-time work

Parental and family leaves (maternity, paternity and other temporary leaves for compelling family-related reasons)

Professional training on gender culture

Retirements

Overtime work
The gender breakdown of employees

The gender distribution of employees shows a slight prevalence of **women** which tend to be **concentrated in the school sector.**

**Employees of central government by gender (%)**.

**Employees by sector and gender. Year 2019.**

*Calculations on “Conto Annuale RGS” data. For more detailed information please refer to section 2.1 of the Report to Parliament.*
The gender breakdown, managers

Regardless of the sector, the share of women decreases at the top positions, despite the fact that women have, on average, higher educational qualifications.

Gender composition of managers (First and second grade executives) by gender and administration. Year 2019.

Gender composition of first grade executives by gender and administration. Year 2019.

*Healthcare personnel of the Ministry of Health is excluded since it is not divided into grades.
Calculations on "Conto Annuale RGS" data. For more detailed information please refer to section 2.1 of the Report to Parliament.
The gender breakdown among first grade executives, by age

First grade executives who have not yet reached the age of 45 are more numerous among women than those who are at least 60 years old. In both age groups the gender gap is narrowing thanks to a more favorable turnover compensation rate for women.

Calculations on "Conto Annuale RGS" data. For more detailed information please refer to section 2.1 of the Report to Parliament.
Fiscal policy decisions, by interacting with the social-economic context, unequally affect men and women behaviors on work, paid domestic care services, on having children, consumption and propensity to save and invest.

The literature distinguishes between different types of gender bias:

- **explicit**, when men and women are treated differently due to specific provisions of the law.
- **implicit**, when, even in the absence of a normative inequality, the economic and social behaviors induced by taxes tend to have different implications for men and women.

Personal income tax regimes with or without combined household incomes, may have implicit gender bias to the extent that marginal rates penalize the presence of a spouse's income (usually that of women), negatively affecting her job offer.

Gender gaps can also be indirectly influenced by other forms of taxation (on corporate income, on consumption, on foreign trade, on property ownership, etc.).

*For more detailed information please refer to chapter 4 of the Report to Parliament.*
Rather than reclassifying the State budget revenues on the basis of an assessment of their different impact on men and women – as required in the case of expenditures – the analysis aims at assessing the **differentiated impact of the main fiscal policies on gender** overall and specifically:

- Impact on the average tax wedge of the **second earner** of a household with two children when entering the labour market
- Analysis of some **tax relief schemes** aimed directly or indirectly at **reducing gender inequalities**
- **Gender impact of some subsidized tax regimes** such as the “brain gain” and the flat-rate tax (“regime forfettario”).
Impact analysis on tax policies

In the previous gender Budget Reports, the impact analysis was carried out on the basis of taxpayers' declarations and a tax-benefits microsimulation model of the Finance Department able to identify average incomes, effective rates and to calculate Gini index of female and male income distributions, before and after direct taxes and social transfers.

Analyses of the redistribution effects of income tax, by gender and according to income classes, show that:

- earners of different sexes are essentially equally distributed by “equivalent” tenths of income (i.e. the adjusted per capita income to take into account the number of household members)

- the "equivalent" average income of women represents about 59.5 percent of that of men overall and, within each equivalent income class, the average female income is between 50 and 70 percent men’s

Progressive taxation on such different incomes results in a lower levy (i.e. a lower average rate) for women, with the only significant exception of lower income-group taxpayers.
OECD simulations highlight the changes in the tax burden on the household following the entry of one of the two spouses into the labor market with a salary equal to 67 per cent of the average salary attributed to the first recipient.

The **average tax wedge for the household** is considered (the ratio between the increase in the whole of personal taxation and contributions due from the employee and the employer and the increase in labor costs) and the **individual net tax rate** (which measures the tax burden on the worker only).

According to 2020 data, the **value of the Italy’s average tax wedge for couples with two children is 45.4 per cent**, lower than in 2019 due to the tax wedge reduction introduced from 1 July 2020. Among the OECD countries, in 2019, Italy ranks seventh.

<table>
<thead>
<tr>
<th>Country</th>
<th>Average tax wedge per couple with two children</th>
</tr>
</thead>
<tbody>
<tr>
<td>Belgium</td>
<td>56,6</td>
</tr>
<tr>
<td>Germany</td>
<td>54,6</td>
</tr>
<tr>
<td>Czech Republic</td>
<td>48,5</td>
</tr>
<tr>
<td>Iceland</td>
<td>47,3</td>
</tr>
<tr>
<td>Slovenia</td>
<td>46,8</td>
</tr>
<tr>
<td>Slovakia</td>
<td>46,2</td>
</tr>
<tr>
<td><strong>Italy</strong></td>
<td><strong>45,8</strong></td>
</tr>
<tr>
<td>Portugal</td>
<td>45,5</td>
</tr>
<tr>
<td>Austria</td>
<td>45,2</td>
</tr>
<tr>
<td>France</td>
<td>45,0</td>
</tr>
<tr>
<td>Hungary</td>
<td>44,6</td>
</tr>
<tr>
<td>Canada</td>
<td>42,3</td>
</tr>
<tr>
<td>Luxembourg</td>
<td>40,7</td>
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<tr>
<td>Sweden</td>
<td>40,5</td>
</tr>
</tbody>
</table>

Source: Department of finance
**Tax relief relating to work-life balance**

Women tend to benefit more than men from tax relief measures aimed at work-life balance, for example those on the consumption of domestic and family care services. On the contrary, men benefit more from tax allowance for nursery expenses, although there is an overall decrease in terms of both frequencies and amounts (with no relevant differences in gender percentages). Generally, women have, more often than men, an insufficient income to benefit from these types of tax relief measures.

**Amount of tax relief related to life-work balance policies by gender. Tax year 2019. Values in millions of euros.**

*Source: Department of finance*
Subsidized tax regimes – “brain gain”

Women seem to have benefited proportionately more than men of the so-called “brain gain” subsidized tax regime (Law No. 238/2010)

- The beneficiaries of the measure (tax year 2019) are 12,945 and **31% are females**.

- The average employee income declared by individuals returning to Italy is equal to € 106,047, which is much **higher than the average income declared by Italian taxpayers**.

- Among workers with medium-high incomes (above € 55,000), **only 25.9% are women**, while among workers who have returned from abroad thanks to this tax regime, the share of women goes up to 31%.
In the 2019 tax year for self-employment and business activities, the threshold to adhere to the flat-rate scheme was extended. It is characterized by a 15% subsidized substitute tax (5% for the first five years), instead of personal income tax, additional taxes, VAT and IRAP. The new threshold was set at €65,000 in revenues or fees, with the aim of increasing self-employed and business activities.

- **New beneficiaries** of the measure were about 815,000.

- The measure seems to have had a gender neutral impact: new female beneficiaries were in fact about 279,000, equal to 34.2% of the total; the percentage is very similar to the share of women "holders of VAT numbers" observed in the previous year considering all taxation regimes (32.7% of the total).
STATE BUDGET EXPENDITURES
The State budget expenditures were **reclassified on the basis of an assessment of their different impact on men and women** (Circular n.12 of the State General Accounting Department April 13rd, 2021).

- **Expenditures aimed at reducing gender disparities or promoting equal opportunities**
  - They are directly connected or aimed at reducing gender inequalities (e.g. women's entrepreneurship funds, female employment incentives, life-work balance measures)

- **Sensitive expenditures**, relating to measures which have, or could have, an indirect impact on inequalities between men and women. For example, interventions refer to:
  - individual services offered directly by the State, such as school education (including training for school employees) and the maintenance of inmates, services with different access opportunities because of gender

- **Neutral expenditures**, with no effect on gender
  - They have no direct or indirect impact on gender (for example: interest and debt repayments, acquisitions of financial assets, depreciation, funds to be distributed that have no clear gender purpose)
Budget expenditure reclassified according to a gender perspective 1/3

Net of expenditures related to the personnel of each budget program, about 0.56 per cent of commitments are aimed at reducing gender inequalities.

Budget expenditure (net of personnel expenditures) reclassified according to a gender perspective. Commitments 2020. Billions of euros and percentage.

Final Account 2020 reclassified according to a gender perspective. For more detailed information please refer to section 5.2 of the report to Parliament.
Budget expenditure reclassified according to a gender perspective 2/3

Expenditure aimed at reducing gender inequalities increases, as well as neutral expenses, while gender sensitive expenses area decreasing.

<table>
<thead>
<tr>
<th>Classification of expenditure from a gender perspective</th>
<th>2019</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Million euro</td>
<td>%</td>
</tr>
<tr>
<td>Gender neutral</td>
<td>599.347,3</td>
<td>83,22</td>
</tr>
<tr>
<td>Aimed at reducing gender disparities</td>
<td>2.173,8</td>
<td>0,30</td>
</tr>
<tr>
<td>Gender sensitive</td>
<td>118.713,3</td>
<td>16,48</td>
</tr>
<tr>
<td>Total</td>
<td>720.234,4</td>
<td>100,00</td>
</tr>
</tbody>
</table>

Budget expenditure (net of personnel expenditures) reclassified according to a gender perspective. Commitments 2019 and 2020. Billions of euros and percentage.

Final Account 2020 reclassified according to a gender perspective. For more detailed information please refer to section 5.2 of the report to Parliament.
Also in 2020, the most significant part of the expenditure aimed at reducing gender inequalities and gender-sensitive ones are managed by the Ministry of Labor and Social policies.


Final Account 2020 reclassified according to a gender perspective. For more detailed information please refer to section 5.2 of the report to Parliament.
Expenditures aimed at reducing gender disparities

Expenditure classified among those aimed at reducing gender disparities finances different types of interventions managed by different actors:

- **Interventions implemented by other public administrations** (91.9% per cent of the total expenditure related to reducing gender gaps) or banks, funds and international organizations receiving transfers from the State budget (5.7% of the total expenditure related to reducing gender gaps)
  - in such cases, the amounts indicated in the State budget do not necessarily coincide with the expenditure actually paid to the beneficiaries due to the difference in terms of time related to the transferred expenditure

- **Sector-specific interventions under the scope of each Ministry** (about 2%)

- **Human resource policies** (about 0.4%)
  - **Life-work balance measures** such as nursery for employees' children, summer camps or expenses to support initiatives such as teleworking and other forms of flexible work.
  - **Training initiatives** with a gender relevance
Transfers to other public administrations 1/2

- **Social security institutions** (more than 90.4% of total transfers to public administrations which are classified as aimed at reducing gender disparities)
  - Maternity and paternity allowances
  - Assistance for families with disabled persons
  - Paid-leave and contribution relief to social cooperatives for new recruitment of women victims of gender violence

- **Local governments** (less than 0.06%)
  - Transfers to the regions and autonomous provinces to train personnel in the health sector working with the communities of immigrants from countries with female genital organ mutilations practice, for the prevention, assistance and rehabilitation of women and girls already subjected to these practices
  - Maternity and paternity allowances to be paid to municipal and provincial secretaries
  - Transfers to State Universities for initiatives to encourage enrollment, in particular of women, in science degrees.

- **Italian Agency for Cooperation and Development** (about 4.9%)
  - Implementation of international cooperation initiatives for the reduction of gender gaps in the areas of health, agriculture, education, the environment and governance.
Presidency of the Council of Ministers (approximately 4.7%)

Support actions for victims of gender-based violence (anti-violence centers, shelters, freedom income fund for victims of violence, toll-free number 1522), human anti-trafficking toll-free number, specific measures related to the pandemic context, recovery programs for men who committed acts of violence

Celebrations for the centenary of Nilde Iotti’s birth

Summer child care centers and territorial socio-educational services

Introduction of a gender perspective in national anti-drug policies

Surveillance and monitoring activities on the application of the rules on the same representation of men and women on the board of Italian companies, not listed in regulated and controlled markets, directly or indirectly, by public administrations

Strengthening Guarantee Committees (Comitato Unico di Garanzia - CUG)

Actions to stimulate the interest of female students in technical and scientific disciplines

Life-work balance measures for male and female workers

Use of the Small and Medium Enterprise Guarantee Fund, entirely dedicated to women's businesses

Recognition of the professional role of the family caregiver through a special fund

Maternity allowances for female athletes

Support to the International Women’s House in Rome
Sector-specific policies implemented by Ministries

- **National Equality Councilor funds** for activities aimed at reducing gender inequalities and fostering equal opportunities in the workplace (Labor and social policies)
- Expenditure for **nurseries for the children of inmates** (Justice)
- Measures to **encourage female entrepreneurship** (Economic development and Agriculture)
- **Educational and communication projects** aimed at promoting equality and gender respect, preventing domestic violence and encouraging the interest of female students in technical and scientific disciplines (Education)
- Monitoring system aimed at a specific knowledge of the projects carried out on **women, peace and security**, by both the Administrations involved and civil society sector (Foreign affairs)
- Public **Financial Education Initiatives** targeted on women (Economy and finance)
- Expenditure for MEF-INPS convention for analysis and spending evaluation for the **gender budget report** (Economy and finance)
Expenditure on the personnel of the budget programs is considered separately as a production factor for State policies.

- They are mainly represented by
  - fixed and accessory pay items for government personnel paid through the so-called “pay slips”, gross of charges such as the regional tax on productive activities,
  - other items classified as category 1 (employee income) and 3 (taxes paid on production),
  - transfers to other public administrations as reimbursement for the staff in command.

- Personnel expenditure is allocated within each program to the three gender impact classification codes, proportionally to the share of expenditure of the rest of the program which can be considered neutral, sensitive or aimed at reducing gender inequalities.
Reclassification of expenditure on budget program personnel 2/3

The share of personnel expenditure classified as gender sensitive is largely determined by the amount of resources allocated to school employees.

Personnel expenditure reclassified according to a gender perspective. Commitments 2020. Billions of euros and percentage.

Final Account 2020 reclassified according to a gender perspective. For more detailed information please refer to section 5.2 of the report to Parliament.
Including personnel expenditure, the total share of expenditure aimed at reducing gender inequalities is not subject to major variations, while the share of sensitive expenditure falling under the responsibility of the Ministry of Education, Universities and Research increases significantly.

Expenditures to reduce gender inequalities (including personnel expenditures) by Ministry. Commitments 2020. Billions of euros and percentage values.

Gender sensitive expenditures (including personnel expenditures) by Ministry. Commitments 2020. Billions of euros and percentage values.

Final Account 2020 reclassified according to a gender perspective. For more detailed information please refer to section 5.2 of the report to Parliament.
SOME EXTRA BUDGETARY EXPENDITURES

Some expenditures specifically aimed at promoting gender equality are managed through autonomous extra-budgetary accounts.

➢ Revolving Fund for the implementation of EU policies (autonomous management outside the state budget, intermediating Italy-EU financial flows)
   ➢ As of December 31, 2020, data from the National Monitoring System identified more than 103 thousand projects (+ 6 thousand projects compared with the previous year) at a public cost of around EUR 489,9 million (+ EUR 95,8 million) within the 2014-2020 ERDF and ESF. Projects mainly concern the labor market (73.1%), education and training aimed at reducing gender inequalities (25.9%) and, to a lesser extent, work-life balance (less than 1%).

➢ International development and cooperation
   ➢ In 2020, specific initiatives to reduce gender gaps promoted by the Ministry of Foreign Affairs and implemented by the Agency for Development Cooperation (AICS) accounted for around 41.6% (over € 244 million) of the resources committed by the state budget in favor of the Agency and increased consistently compared with 2019, when they were about 9%. Most of the projects focused on humanitarian aid (including the prevention of gender-based violence) and the promotion of access to women's health and reproductive policies, in a context of global crisis caused by Covid-19.
Each administration involved in the project was required to provide detailed information on different topics of HUMAN RESOURCES POLICIES:

- Work-life balance measures, impacting on the State budget, and the number of employees involved in 2017-2019
- Part-time employees, breakdown by the number of children under the age of 12, new-mothers in part-time work
- Maternity and paternity leave in lieu of maternity, and parental leave.
- Ordinary remote working as well as emergency remote working during the Covid-19 pandemic crisis
- Training initiatives related to gender issues and equal opportunities or for the gender budget
- Three-year plan of positive actions for the removal of obstacles that prevent gender labor equality conditions to be fully achieved (article 48, Legislative Decree n.198 of 2006).
- Policies for the reintegration of absent staff for long periods (e.g. leave)
- Staff awareness actions on gender-based violence

For more detailed information please refer to Section I / Appendix II of the report to Parliament. The data provide a picture, although not always exhaustive, of the phenomena analyzed.
**Work – life balance**

Despite the school closures in response to the COVID-19 pandemic, in 2020 almost all administrations provided their employees with services for work-life balance (e.g. nursery, summer camps and/or after-school services).

<table>
<thead>
<tr>
<th>Administration</th>
<th>Nurseries</th>
<th>Summer or after School centers</th>
<th>Conciliation voucher</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Women</td>
<td>Men</td>
<td>Women</td>
</tr>
<tr>
<td>Presidency of the Council of Ministers</td>
<td>8</td>
<td>7</td>
<td>6</td>
</tr>
<tr>
<td>Ministry of Economy and Finance</td>
<td>24</td>
<td>28</td>
<td>24</td>
</tr>
<tr>
<td>Ministry of Economic Development</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Ministry of Justice</td>
<td>330</td>
<td>N.D.</td>
<td>1.822</td>
</tr>
<tr>
<td>Ministry of Foreign Affairs and International cooperation</td>
<td>18</td>
<td>15</td>
<td>18</td>
</tr>
<tr>
<td>Ministry of the Interior</td>
<td>1.494</td>
<td>714</td>
<td>1.037</td>
</tr>
<tr>
<td>Ministry for Environment, Land and Sea Protection</td>
<td>12</td>
<td>4</td>
<td>6</td>
</tr>
<tr>
<td>Ministry of Infrastructure and Transport</td>
<td>10</td>
<td>16</td>
<td>8</td>
</tr>
<tr>
<td>Ministry of Defence</td>
<td>256</td>
<td>2.052</td>
<td>117</td>
</tr>
<tr>
<td>Ministry of Agricultural Food and forestry policies</td>
<td>22</td>
<td>19</td>
<td>18</td>
</tr>
<tr>
<td>Ministry of Health</td>
<td>37</td>
<td>13</td>
<td>28</td>
</tr>
</tbody>
</table>

Data from the Questionnaire on Human resources policies. For more detailed information please refer to section 2.1 of the Report to Parliament.
**Part-time**

New-mothers in part-time work are decreasing compared to the last three years, except for some administrations.

<table>
<thead>
<tr>
<th>Administration</th>
<th>% New mothers in part-time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Presidency of the Council of Ministers</td>
<td>9,5</td>
</tr>
<tr>
<td>Ministry of Economy and Finance</td>
<td>8,0</td>
</tr>
<tr>
<td>Ministry of Economic Development</td>
<td>12,1</td>
</tr>
<tr>
<td>Ministry of Labour and Social Policies</td>
<td>8,0</td>
</tr>
<tr>
<td>Ministry of Justice</td>
<td>8,3</td>
</tr>
<tr>
<td>Ministry of Foreign Affairs and International cooperation</td>
<td>−</td>
</tr>
<tr>
<td>Ministry of Education, University and research</td>
<td>16,7</td>
</tr>
<tr>
<td>Ministry of the Interior</td>
<td>1,6</td>
</tr>
<tr>
<td>Ministry for Environment, Land and Sea Protection</td>
<td>0,0</td>
</tr>
<tr>
<td>Ministry of Infrastructure and Transport</td>
<td>−</td>
</tr>
<tr>
<td>Ministry of Defence</td>
<td>−</td>
</tr>
<tr>
<td>Ministry of Agricultural Food and forestry policies</td>
<td>20,0</td>
</tr>
<tr>
<td>Ministry of Cultural Heritage and Activities and Tourism</td>
<td>7,4</td>
</tr>
<tr>
<td>Ministry of Health</td>
<td>−</td>
</tr>
</tbody>
</table>

Data from the Questionnaire on Human resources policies. For more detailed information please refer to section 2.1 of the Report to Parliament.
The total number of days of parental leave is decreasing for both women and men. The average number of days of leave for women is much higher than for men.

Data from the Questionnaire on Human resources policies. For more detailed information please refer to section 2.1 of the Report to Parliament.
Ordinary remote working

In 2020, ordinary remote working is more used by women than by men. In the administrations where remote working is used, a monitoring process started and both managers and employees expressed their satisfaction.

<table>
<thead>
<tr>
<th>Administration</th>
<th>N. successful applications</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2017</td>
</tr>
<tr>
<td></td>
<td>Men</td>
</tr>
<tr>
<td>Presidency of the Council of Ministers</td>
<td>16</td>
</tr>
<tr>
<td>Ministry of Economy and Finance</td>
<td>88</td>
</tr>
<tr>
<td>Ministry of Economic Development</td>
<td>−</td>
</tr>
<tr>
<td>Ministry of Labour and Social Policies</td>
<td>−</td>
</tr>
<tr>
<td>Ministry of Justice</td>
<td>−</td>
</tr>
<tr>
<td>Ministry of Foreign Affairs and International cooperation</td>
<td>−</td>
</tr>
<tr>
<td>Ministry of Education, University and research</td>
<td>−</td>
</tr>
<tr>
<td>Ministry of the Interior</td>
<td>−</td>
</tr>
<tr>
<td>Ministry for Environment, Land and Sea Protection</td>
<td>−</td>
</tr>
<tr>
<td>Ministry of Infrastructure and Transport</td>
<td>−</td>
</tr>
<tr>
<td>Ministry of Defence</td>
<td>−</td>
</tr>
<tr>
<td>Ministry of Agricultural Food and forestry policies</td>
<td>−</td>
</tr>
<tr>
<td>Ministry of Cultural Heritage and Activities and Tourism</td>
<td>−</td>
</tr>
<tr>
<td>Ministry of Health</td>
<td>−</td>
</tr>
</tbody>
</table>

Data from the Questionnaire on Human resources policies. For more detailed information please refer to section 2.1 of the Report to Parliament.
Emergency remote working

Only at the Presidency of the Council of Ministers and the Ministry of Health users of emergency remote working increased between March / September 2020 (when this was the ordinary way to work) and September / December 2020 (when it was applied to 50% of employees), while at the Ministry of Defense only women increased.

The monitoring of emergency remote working has shown satisfaction, especially among women, but also difficulties in separating private and working life.

<table>
<thead>
<tr>
<th>Administration</th>
<th>Number of employees used emergency smartworking</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>12 March - 14 September 2020</td>
</tr>
<tr>
<td></td>
<td>Men</td>
</tr>
<tr>
<td>Presidency of the Council of Ministers</td>
<td>1.060</td>
</tr>
<tr>
<td>Ministry of Economy and Finance</td>
<td>24.405</td>
</tr>
<tr>
<td>Ministry of Labour and Social Policies</td>
<td>238</td>
</tr>
<tr>
<td>Ministry of Justice</td>
<td>10.579</td>
</tr>
<tr>
<td>Ministry of Foreign Affairs and International cooperation</td>
<td>602</td>
</tr>
<tr>
<td>Ministry of Education, University and research</td>
<td>1.239</td>
</tr>
<tr>
<td>Ministry of the Interior</td>
<td>4.425</td>
</tr>
<tr>
<td>Ministry for Environment, Land and Sea Protection</td>
<td>195</td>
</tr>
<tr>
<td>Ministry of Infrastructure and Transport</td>
<td>2.814</td>
</tr>
<tr>
<td>Ministry of Defence</td>
<td>16.492</td>
</tr>
<tr>
<td>Ministry of Agricultural Food and forestry policies</td>
<td>627</td>
</tr>
<tr>
<td>Ministry of Cultural Heritage and Activities and Tourism</td>
<td>3.849</td>
</tr>
<tr>
<td>Ministry of Health</td>
<td>775</td>
</tr>
</tbody>
</table>

Data from the Questionnaire on Human resources policies. For more detailed information please refer to section 2.1 of the Report to Parliament.
Gender culture training

Almost all administrations implement gender culture training initiatives and, except for some cases, women attend them more than men. Compared to the previous year, a greater number of non-managerial personnel (officials and other staff) participated in these activities.

<table>
<thead>
<tr>
<th>Administration</th>
<th>No. of participants in training courses (managers, officials and other staff)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2016</td>
</tr>
<tr>
<td></td>
<td>Women</td>
</tr>
<tr>
<td>Presidency of the Council of Ministers</td>
<td>20</td>
</tr>
<tr>
<td>Ministry of Economy and Finance</td>
<td>8</td>
</tr>
<tr>
<td>Ministry of Labour and Social Policies</td>
<td>76</td>
</tr>
<tr>
<td>Ministry of Justice</td>
<td>0</td>
</tr>
<tr>
<td>Ministry of Foreign Affairs and International cooperation</td>
<td>0</td>
</tr>
<tr>
<td>Ministry of Education, University and research</td>
<td>0</td>
</tr>
<tr>
<td>Ministry of the Interior</td>
<td>0</td>
</tr>
<tr>
<td>Ministry for Environment, Land and Sea Protection</td>
<td>0</td>
</tr>
<tr>
<td>Ministry of Defence</td>
<td>0</td>
</tr>
<tr>
<td>Ministry of Agricultural Food and forestry policies</td>
<td>0</td>
</tr>
<tr>
<td>Ministry of Cultural Heritage and Activities and Tourism</td>
<td>0</td>
</tr>
<tr>
<td>Ministry of Health</td>
<td>0</td>
</tr>
</tbody>
</table>

Data from the Questionnaire on Human resources policies. For more detailed information please refer to section 2.1 of the Report to Parliament.
Each administration involved in the project was required to communicate detailed information on SECTOR-SPECIFIC POLICIES:

- Measures aimed at reducing gender disparities or pursuing equal opportunities carried out by individual administrations in 2020.
- Policies or services classified by administrations as “gender sensitive” in 2020.
- Ministerial specific addresses on gender equality and the implementation of specific programs or spending actions with reference to 2020.
- Possible contextual gender analysis initiatives.
- Additional information on monitoring systems, result assessment procedures and the availability of gender classified data.
- Gender impact evaluations.

For more detailed information please refer to Section II / Appendix II to the report to Parliament.
Example of action aimed at reducing gender disparities

Administrations are required to report on the objective of the intervention, the recipients of the expenditure, the cost borne by the state budget as well as the budget elementary unit (chapter) or the name of extra-budgetary item involved.

Tax relief for women who are victims of violence- Ministry of Labor and Social Policies

<table>
<thead>
<tr>
<th>Name/Title of policy measure</th>
<th>Tax relief</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aim of the policy measure</td>
<td>Tax relief in favour of social cooperatives for new hiring of women who are victim of gender violence</td>
</tr>
<tr>
<td>Characteristics of the beneficiaries</td>
<td>Social cooperatives / female workers who are victims of violence</td>
</tr>
<tr>
<td>Actual expenditure in year 2020</td>
<td>€ 1.000.000</td>
</tr>
<tr>
<td>Please indicate the budget elementary unit (chapter) or the name of extra-budgetary involved</td>
<td>4363 pg 23</td>
</tr>
</tbody>
</table>
Example of gender-sensitive intervention

For gender-sensitive interventions, additional guidance has been provided to highlight the existence of potential gender effects of funded policies (and thus to exclude that expenditure is gender neutral).

Work activity in prisons (Ministry of Justice)

<table>
<thead>
<tr>
<th>Name/Title of policy measure</th>
<th>Work activity in the Penitentiary Institutes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditure programme</td>
<td>Expenses for the wages of working prisoners</td>
</tr>
<tr>
<td>Aim of the policy measure</td>
<td>Employement of prisoners in paid employment to facilitate the development of professional skills and a responsability sense and to assure the service management and facility mantainance</td>
</tr>
<tr>
<td>Please, specify why the policy measure is classified as gender sensitive</td>
<td>It has indirectly impact on gender inequality</td>
</tr>
<tr>
<td>Characteristics of the beneficiaries</td>
<td>Detained on December 31, 2020</td>
</tr>
<tr>
<td></td>
<td>Women: 2.255</td>
</tr>
<tr>
<td></td>
<td>Men: 51.109</td>
</tr>
<tr>
<td>Actual expenditure in year 2020</td>
<td>Chapter 1764 - 2</td>
</tr>
<tr>
<td>Please indicate the budget elementary unit (chapter) or the name of extra-budgetary involved</td>
<td>Euros 110.400.000</td>
</tr>
</tbody>
</table>
**Example of intervention monitoring**

Particular attention is paid to the aspects relating to the monitoring of the results achieved and the preparation of appropriate **indicators built on data broken down by gender**.

- **Example:** Service linked to the toll-free number "800 290 290" (Anti-Trafficking toll-free number) for victims of trafficking for sexual exploitation, forced labor, begging and more generally in illegal economies (Presidency of the Council of Ministers)

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Women</td>
<td>Men</td>
<td>Women</td>
</tr>
<tr>
<td>New take charge</td>
<td>753</td>
<td>58</td>
<td>597</td>
</tr>
</tbody>
</table>

**Data source**

(SIRIT) IT system for collecting information on trafficking
SOME OBSERVATIONS

There are some critical areas to address in the preparation of the gender budget.

- In the reclassification process, although the guidelines for 2020 have tried to better clarify the expenditure reclassification method:
  - It is still difficult for administrations to distinguish between neutral and gender-sensitive expenditures.
  - There are different interpretations of what a gender-sensitive expenditure is and the definition adopted requires greater standardization.
  - The reclassification is not always accompanied by additional information or supporting arguments, to the disadvantage of the clarity of presentation which should instead allow the reclassification criteria of the administration to be reconstructed ex-post.
  - The classification of personnel expenditures (pro-quota to the costs of program considered to be neutral, sensitive and aimed at reducing gender disparities) is an approximation, as it is currently impossible to account for the labor costs attributable to single policies financed by the State budget.
  - A significant part of the expenditures aimed at reducing gender disparities is managed by the Presidency of the Council of Ministers and INPS, which although receiving resources from the Ministry of Economy, have autonomous budgets.
SOME CONSIDERATIONS

- The reclassification of the State budget is not enough, because:
  - The way public policies are implemented (whether or not they are represented in the budget) does not depend solely on the rule established or legislation, but can be more or less influenced by the operators involved, by the characteristics of the specific target population and by interaction with the context.

- Important phenomena do not have reference indicators, due to the lack of updated data or a historical series which is gender-specific (also for issues that have undergone important recent regulatory interventions, such as the social security sector, or which are at the center of important social transformations, such as migrations).

- There is no gender socio-economic analysis of the context in which interventions are implemented.

- There are relatively few monitoring experiences and ex-post evaluations of the effects of gender-based policies or gender-sensitive policies.

- Tools and technical skills are still lacking to carry out a gender analysis of capital expenditure, in particular for infrastructure projects.