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, it should be aimed at redefining and reallocating resources, also taking into account the performance of the Fair and Sustainable Welfare ("BES") indicators used in the Economic and Financial Document to integrate strictly economic dimensions (such as GDP) with those representing the "fair and sustainable welfare" of the community, in the planning and monitoring phase of public finances.

- 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
STATUS OF THE PILOT GENDER BUDGET

➢ 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.
Monitoring gender gaps by indicators

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

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:

- 92 regulatory interventions from 1948 to 2021, 61 of which after 2000
- 41 interventions without effects on the budget (regulation), 50 with effects on the budget (47 expenditure interventions and 2 tax breaks and 1 social security contribution facilitations)

In addition, 3 Covid-19 Emergency Response Acts in 2020 (2 regulatory interventions e 1 expenditure intervention) and 2 in 2021 (both expenditure)

➢ **Positive actions** aimed at reducing substantial inequalities between men and women:

- 174 regulatory interventions from 1945 to 2021, 1 of which from 2000 onwards
- 63 interventions without budget effects (regulatory only), 111 interventions with effects on the budget (100 new expenditures, 6 tax breaks and 5 social security contribution facilitations)

In addition, 15 Covid-19 Emergency Response Acts in 2020 (6 regulatory interventions e 9 expenditure interventions) and 6 in 2021 (2 regulatory and 4 expenditure)
RECLASSIFICATION OF LEGISLATION ON GENDER POLICIES: AREAS OF INTERVENTION

- **Work-life balance**: 54 interventions from 1971 to 2021
- **Combating gender violence**: 45 interventions from 1958 to 2021
- **Participation in economic, political and administrative decision-making processes**: 39 interventions from 1945 to 2021
- **Protection of work, social security and assistance**: 34 interventions from 1948 to 2021
- **Protection and support of motherhood**: 32 interventions from 1951 to 2021
- **Labour market**: 21 interventions in 1992 and in 2021
- **Integrating gender policies in public action (gender mainstreaming)**: 15 interventions from 1999 to 2021
- **Equality in civil relations**: 11 interventions from 1948 to 2021
- **Health, lifestyle and safety**: 11 interventions from 1975 to 2021
- **Education and interventions against gender stereotypes**: 4 interventions, one in 2015 another one 2019 and two in 2021.

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>
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</thead>
<tbody>
<tr>
<td>Labour market</td>
<td>7</td>
<td>10</td>
<td>12</td>
<td>12</td>
<td>12</td>
<td>21</td>
</tr>
<tr>
<td>Life-work balance</td>
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<td>9</td>
<td>12</td>
<td>14</td>
<td>14</td>
<td>23</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>
<td>21</td>
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<tr>
<td>Education and interventions against gender stereotypes</td>
<td>5</td>
<td>23</td>
<td>24</td>
<td>24</td>
<td>25</td>
<td>26</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>
<td>20</td>
</tr>
<tr>
<td>Combating gender violence</td>
<td>3</td>
<td>21</td>
<td>25</td>
<td>25</td>
<td>25</td>
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<tr>
<td>Health, lifestyle and safety</td>
<td>11</td>
<td>15</td>
<td>20</td>
<td>21</td>
<td>20</td>
<td>37</td>
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<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>
<td><strong>173</strong></td>
</tr>
</tbody>
</table>

Additional indicators may also be taken into account that provide useful insights or details, but are not shown in the table because of the discontinuity of their use or because they are not periodically updated.
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>
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</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 children to women without children</td>
<td>Labour market</td>
</tr>
</tbody>
</table>
After the slight post-Covid recovery, the female employment rate resumed its positive trend. The **female employment rate in Italy is 49.4% compared to 63.4% in the EU**. Women with children are on average worse off.

**Labour market 1/2**

Employment rate, by gender (%).

Ratio between the employment rate of women with pre-school children and the employment rate of women without children(%).

*EUROSTAT, ISTAT data. For more detailed information, please refer to paragraph 1.2 of the Report to Parliament.*
In 2021, women's insecurity with regard to their employment situation decreased compared to 2020. They are also employed more in part-time work than men and the share of involuntary part-time work (i.e. not chosen by the woman worker) is steadily increasing.

Sense of job insecurity, by gender - Year 2018-2021, Italy. (%).

Share of involuntary part-time employees, by gender (of 100 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**

Male and female recipients of parental leave are decreasing, but the gender gap is still significant. The ratio of recipients of optional to mandatory paternity leave is decreasing. Parental leave was used on an emergency basis during the pandemic, in a context where the asymmetry of family workload still greatly disadvantages women.

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**Number of parental leaves in the first twelve years of life of the child, by gender.**

For 2021, the 61,162 fathers and 231,057 mothers taking parental leave (private sector) also include 4,667 fathers and 20,629 mothers benefiting from at least one day of leave under 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 into care by nurseries and supplementary childcare services* is slightly decreasing in 2020. The number of successful applications for the *nursery bonus* increases between 2020 and 2021. With the closures of schools and childcare services due to the *Covid-19 pandemic*, emergency smart working has caused an increase in domestic care burdens for many women. *Baby-sitting bonuses* and the *universal single allowance* were then reintroduced on an emergency basis.

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**Care of users aged 0 to 2 years in nurseries and supplementary childcare services (percentage).**

**Applications accepted for the use of the nursery bonus.**

*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 has worsened people's condition, and to a greater extent women have been penalized.

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

People in absolute poverty by gender and age (%). Year 2020 and 2021.

EUROSTAT, ISTAT data. For more detailed information, please refer to paragraph 1.4 of the Report to Parliament.
In Italy, the gender pension gap is 31.3%, decreasing from 2020. The gap between the average annual gross amount of pension income (including welfare income) of Italian women is widest in the 55-59 age group (about €10,5 thousand lower than that of men).

Gender pension Gap for persons aged 65 and over (%). Year 2019-2021.

Annual average gross amount of retirement income and seniority for retired men and women by age group. Thousands of euros. Anno 2020.

European Commission, ISTAT data. For more detailed information, please refer to paragraph 1.4 of the Report to Parliament.
**Education and gender stereotypes 1/5**

According to the latest available OECD-PISA survey, **female students are better in reading but lag behind in mathematics and science.** Over the years the gender gap has increased in reading and decreased in mathematics and science. **Female students enrolled in STEM subjects are less than male students,** although this is slightly increasing.

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

![Average score chart]


![Distribution chart]

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**OECD – PISA, MIUR data. For more detailed information, please refer to paragraph 1.5 of the Report to Parliament.**
Early leaving from education and training is predominantly a male phenomenon. In 2021, the incidence of young people not studying and not working is significantly higher than the EU average, especially among women (28.6% 'Neet' women against an EU average of 16.9%).


Young people not studying and not working (Neet), by gender (%). Years 2006, 2014 and 2019, 2020 and 2021.

ISTAT, EUROSTAT data. For more detailed information, please refer to paragraph 1.5 of the Report to Parliament.
**Education and gender stereotypes 3/5**

The incidence of young graduates is higher among women, however, science and technology disciplines still continue to show a prevalence of men (among 'STEM' graduates, around 63 % 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, 2020 and 2021.

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, particularly for women. The emigration of graduates is, however, a phenomenon that affects men more.

**Employment rate of young graduates and PhD graduates who have been in education for no more than three years, by gender. Years 2006, 2014, 2019, 2020 and 2021**

**Migration rate of Italian graduates aged 25-39, per 1,000 graduates of the same age group. Years 2012-2020.**

*ISTAT, EUROSTAT data. For more detailed information, please refer to paragraph 1.5 of the Report to Parliament*
**Education and gender stereotypes 5/5**

The dynamics of enrolment in three-year degree courses over the period 2010-2020, by gender, type of degree and macro-region of enrolment shows an overall increase from 273,000 in 2010 to 312,000 in 2020; the number of females continues to outnumber males.

Enrolments from 2010 to 2020 by gender and area of study (STEM or non-STEM)

Enrolments from 2010 to 2020 by gender and type of baccalaureate.

Enrolments from 2010 to 2020 by registration macro-region and gender (rate with base year 2010).

"From high school to job placement: micro-data life course analysis of university student mobility and its impact on the Italian North-South divide” N. 2017HBTK5P
Participation in economic, political and administrative decision-making processes 1/3

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 board members of the largest companies listed on the national stock exchange, by gender (%).

Executive of the largest Italian listed companies, by gender (%).

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 2/3

In the European Parliament, following the withdrawal of the United Kingdom from the EU, the share of female deputies slightly increased with respect to 2020 (from 38.4 per cent to 39.5 per cent). During the Draghi executive, the share of women decreased compared to Conte II.

Elected to 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.
**Participation in economic, political and administrative decision-making processes 3/3**

In central Italian administrations, between 2019 and 2021, policy advisors are 71% men and only 29% women.

![Graph showing participation by gender and type of advice](image)

**Census population by gender and type of advice (%) in the period September 2019 - February 2021**

**SNA Data, 2021.**
Combating gender violence 1/3

For the year 2020, the lockdown effect due to the pandemic has probably contributed to a reduction in the number of violence occurring normally on the street. 24.5% of women who have made at least one visit to the emergency room with a diagnosis of violence are between 35 and 44 years old.

Women victims of sexual violence by age group - Years 2009-2020.

Women who had at least one access to the emergency room with a diagnosis of violence by age group- Year 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 2020, homicides are decreasing compared to previous years, but not those that have women as victims. The highest percentage of voluntary homicides against women is registered in Northern Italy.


Victims of homicide by geographical area and gender - Year 2020

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

During **2021** the **calls to the national anti-violence toll-free number 1522 were 36,036** and the **calls from victims were 16,272**, an increase of 13.7% compared to 2020. Users contacted the hotline mainly for themselves (92.5%) or for close acquaintances (5.2%).

**Number of valid calls to toll-free number 1522 from victims (%). Years 2018 – 2021**

**Type of users turning to 1522. Year 2021.**

*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.)

Life expectancy in good health at birth, by gender (%).

Standardized proportion of people 14 years of age and older who claim they smoke, by gender (%).

Standardized proportion of people 14 years of age and older with at least one risk behavior related to alcohol consumption, by gender (%).

(*) The gender gap is calculated as the simple difference between the figure for men and the figure for women 2021 is a preliminary estimate
(1) (right-hand scale)

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).**

*Elaborations on ISTAT data. Form more detailed information please refer to section 1.8 of the Report to Parliament.*
Health, lifestyle and safety 3/5

Covid-19: During both the Alpha and Delta prevalence periods, the number of diagnoses of SARS-CoV-2 infection among men and women was broadly similar. Vaccination coverage was higher in males than in females in all age groups (with the exception of the 12-19 age group), although a high level of coverage was achieved in both sexes.

Number of cases of SARS-CoV-2/Covid-19 infection diagnosed from 2020 to the end of 2021 by sex in Italy.

Percentage vaccination coverage against Covid-19 as of 31 December 2021 in Italy, by gender and age group.

Source: Italian National Institute of Health
An examination of the gender composition of the medical staff shows the prevalence of men in all years, although the female component shows an increasing trend. Over the period 2015-2020, the number of female doctors increased in each functional area.

Composition of medical personnel by gender – Years 2015-2020

Gender composition of functional areas - Years 2015-2020

Source: Ministry of Health Directorate-General for Digitisation, Health Information System and Statistics, Statistics Office
During 2020, 419,000 accesses to emergency rooms for psychiatric disorders were recorded, with peaks in the 25-64 age group. In the same year, the gender gap for emergency department accesses is significant for the 75+ age group, where women are about 16% more than men.

Emergency room admissions by age group 2019 and 2020 (thousands of persons)*

(*): Compared to the source of the Ministry of Health, data in which the gender was not declared ("not specified") was not taken into account, whose percentage incidence on the total was not significant (on average 0.4% for all years of analysis). The total value was recalculated considering only the values of women and men.

Source: Ministry of Health - NSIS - Mental Health Information System (SISM)
GENDER DISPARITY AMONG CENTRAL GOVERNMENT EMPLOYEES

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 into the education sector.

Gender composition of the total permanent staff of central state administrations (%).

Stable personnel of the contractual branches by gender. Year 2020.

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 2020.

Gender composition of first grade executives by gender and administration. Year 2020.

Health professionals of the Ministry of Health, who are not divided into classes, are excluded.

Elaboration on data from the Annual Accounts-RGS. For more detailed information, please refer to section 2.2 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.

Incidence of first-line managers under the age of forty-five out of the total number of managers in the Ministries sector, by gender.

Incidence of first-tier managers over the age of sixty out of the total number of managers in the Ministries sector, by gender.

Health professionals of the Ministry of Health, who are not divided into classes, are excluded.

Calculations on “Conto Annuale RGS” data. For more detailed information please refer to section 2.2 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 chapters and articles on the revenue side of the state budget, distinguishing revenues between gender-neutral, gender-sensitive, or aimed at reducing gender inequality - as provided for the expenditure side - the analysis aims to bring elements for assessing the different **impact of major tax policies on gender** in general and at the level of:

- 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 previous reports on Gender Balance, the effectiveness of the redistributive effect of the tax system on incomes was analysed, with breakdown by gender and income classes, using the tax-benefit micro-simulation model (including contributions, Irpef, surcharges, allowances) of the Department of Finance. Average incomes were identified, effective tax rates applied and the Gini index of the income distribution of men and women, before and after direct taxation and transfers from gross income to disposable income was calculated.

State budget revenue. Final statement 2021: assessments. Billions of Euro

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.

![Bar chart](image.png)

**Total amount of deductible and deductible charges in relation to expenses aimed at work-life balance. Tax years 2019 and 2020. 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 2020) are 16,317, and 31% are females.
- The average employee income declared by individuals returning to Italy is approximately 117 thousand euros, which is much higher than the average income declared by Italian taxpayers, with an increasing trend compared to previous years.
- Among workers with medium-high incomes (above € 55,000), only 26.4% are women, while among workers who have returned from abroad thanks to this tax regime, the share of women goes up to 31%.
**Personal Income Tax Declarations 1/3**

In 2020, the **predominant type of income** is income from employment and assimilated work, followed by pension income, income from self-employment and assimilated work, income from buildings and assimilated work, and income earned by entrepreneurs in ordinary accounting. **The gender gap is generally in favour of women**, except for income from buildings and similar for men.

**Income amount (*) by gender, by income type, percentage value. Year 2020.**

(*) This is the percentage distribution by gender and income type valid for IRPEF purposes summing to 100

*Source: Department of Finance.*
Per capita income from employment has tended to remain stable from 2016 to 2020 and has the highest gender gap in the income bracket above EUR 300,000, with women having a per capita income of 385,7 thousand euros and men 484,5 thousand euros in 2020.

![Chart showing per capita income from employment and assimilated work by gender, absolute value. Five-year period 2016-2020.](chart)

Source: Data processing Department of Finance.
Per capita income from self-employment and assimilated work increased between 2016 and 2020, for both genders. In 2020, the per capita income shows a gender gap to the disadvantage of men in the range between 100 thousand and 300 thousand euros: **109,7 thousand euros for women** and **101,4 thousand euros for men**. In contrast, the smallest gender gap is in the income bracket **between 0 and 5 thousand euro**: women have a per capita income of 1.9 thousand euro and men 1.8 thousand euro.

Per capita income from self-employment and assimilated work, by gender, absolute value. Five-year period 2016-2020

**Source:** Data processing Department of Finance.
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.20 of the State General Accounting Department April 20th, 2022).

- **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

Excluding personnel expenditure of the budget programmes, about 0.57% of the commitments appear to be earmarked for reducing gender inequalities.


Final Account 2021 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**

Expenditures classified among those aimed at reducing gender inequalities decrease, and those with sensitive ones increase. Those without direct or indirect effects on gender decrease.

<table>
<thead>
<tr>
<th>Code</th>
<th>Classification Entries</th>
<th>2020</th>
<th>2021</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>Millions of euro</td>
<td>%</td>
</tr>
<tr>
<td>0</td>
<td>Gender neutral</td>
<td>835.407,3</td>
<td>85,84</td>
</tr>
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<td>1</td>
<td>Aimed at reducing inequalities</td>
<td>5.469,3</td>
<td>0,56</td>
</tr>
<tr>
<td>2</td>
<td>Gender sensitive</td>
<td>132.342,2</td>
<td>13,60</td>
</tr>
<tr>
<td></td>
<td>Total expenditure</td>
<td>973.218,7</td>
<td>100,00</td>
</tr>
</tbody>
</table>

**Budget expenditure (net of personnel expenditures) reclassified according to a gender perspective. Commitments 2020 e 2021. Billions of euros and percentage.**

**Final Account 2021 reclassified according to a gender perspective. For more detailed information please refer to section 5.2 of the report to Parliament.**
Also in 2021, the most significant part of the expenditure aimed at reducing gender inequalities are managed by the Ministry of Labor and Social policies.


Final Account 2021 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 (79% per cent of the total expenditure related to reducing gender gaps) or banks, funds and international organizations receiving transfers from the State budget (5 % 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 85,3% 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 0,11%)
   ➢ 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 6,55%)
   ➢ 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 (7,9%)

- 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

➢ Expenditure to **finance projects related to family policies** (Presidency of the Council of Ministers)

➢ Creation of a **national committee for the implementation of the principles of equal treatment** and equal opportunities between men and women workers (Labor and social policies)

➢ Fund for the improvement of the **reception of mother and child** in facilities outside the detention circuit (Justice)

➢ Implementation of a training programme for social and health workers in emergency rooms, aimed at **preventing and combating gender-based violence** (Health)

➢ Expenditure for the implementation of **projects and activities aimed at reducing gender inequalities** (Economy and Finance)

➢ Expenses for the **MEF-INPS convention** for the activity of analysis and evaluation of expenditure for the **drafting of the gender budget** (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 2021. Billions of euros and percentage.

Personnel expenditure reclassified according to a gender perspective, by Ministry. Commitments 2021.

Final Account 2021 reclassified according to a gender perspective. For more detailed information please refer to section 5.2 of the report to Parliament.
Including staff salaries, expenditure to reduce gender inequality does not change much, while the share of sensitive expenditure pertaining to the Ministry of Education, Universities and Research increases significantly.

Expenditures to reduce gender inequalities (including personnel expenditures) by Ministry. Commitments 2021. Billions of euros and percentage values.

Final Account 2021 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, 2021, data from the National Monitoring System identified more than 106 thousand projects (+ 3 thousand projects compared with the previous year) at a public cost of around EUR 555,6 million (+ EUR 65,7 million) within the 2014-2020 ERDF and ESF. Projects mainly concern the labor market (65,6%), education and training aimed at reducing gender inequalities (33,6%) 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 41.8% (slightly less than 307,9 € 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 suspension of educational activities in attendance due to the Covid-19 health emergency, in 2021 almost all administrations provided their employees with services to facilitate work-life balance.

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Presidency of the Council of Ministers</td>
<td>6</td>
<td>4</td>
<td>5</td>
<td>4</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Ministry of Economy and Finance</td>
<td>24</td>
<td>19</td>
<td>21</td>
<td>29</td>
<td>51</td>
<td>108</td>
<td>8</td>
<td>125</td>
<td>7</td>
<td>5</td>
<td>10</td>
<td>3</td>
</tr>
<tr>
<td>Ministry of Economic Development</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Ministry of Justice</td>
<td>278</td>
<td>N.D.</td>
<td>1822</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<td>-</td>
</tr>
<tr>
<td>Ministry of Foreign Affairs and International cooperation</td>
<td>18</td>
<td>26</td>
<td>32</td>
<td>22</td>
<td>8</td>
<td>8</td>
<td>20</td>
<td>17</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Ministry of the Interior</td>
<td>1037</td>
<td>495</td>
<td>987</td>
<td>605</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>N.D</td>
<td>N.D.</td>
</tr>
<tr>
<td>Ministry for Environment, Land and Sea Protection</td>
<td>3</td>
<td>6</td>
<td>3</td>
<td>5</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Ministry of Infrastructure and Transport</td>
<td>8</td>
<td>17</td>
<td>11</td>
<td>14</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Ministry of Defence</td>
<td>117</td>
<td>828</td>
<td>110</td>
<td>173</td>
<td>7</td>
<td>130</td>
<td>39</td>
<td>56</td>
<td>-</td>
<td>-</td>
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<td>-</td>
</tr>
<tr>
<td>Ministry of Agricultural Food and forestry policies</td>
<td>18</td>
<td>6</td>
<td>8</td>
<td>6</td>
<td>-</td>
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<td>-</td>
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<td>-</td>
</tr>
<tr>
<td>Ministry of Health</td>
<td>28</td>
<td>12</td>
<td>13</td>
<td>0</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</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.
**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.
**Parental leave**

The total number of parental leave days is increasing for both women and men. Women tend to take it for a higher average number of days than men.

<table>
<thead>
<tr>
<th>Administration</th>
<th>Administration</th>
<th>Average number of days used for parental leave</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Men</td>
</tr>
<tr>
<td>Presidency of the Council of Ministers</td>
<td>Ministry of Economy and Finance</td>
<td>12,2</td>
</tr>
<tr>
<td>Ministry of Economy and Finance</td>
<td>Ministry of Economic Development</td>
<td>9,6</td>
</tr>
<tr>
<td>Ministry of Economic Development</td>
<td>Ministry of Labour and Social Policies</td>
<td>6,5</td>
</tr>
<tr>
<td>Ministry of Labour and Social Policies</td>
<td>Ministry of Justice</td>
<td>14,3</td>
</tr>
<tr>
<td>Ministry of Justice</td>
<td>Ministry of Foreign Affairs and International cooperation</td>
<td>13,4</td>
</tr>
<tr>
<td>Ministry of Foreign Affairs and International cooperation</td>
<td>Ministry of Education, University and research</td>
<td>23,8</td>
</tr>
<tr>
<td>Ministry of Education, University and research</td>
<td>Ministry of the Interior</td>
<td>8,5</td>
</tr>
<tr>
<td>Ministry of the Interior</td>
<td>Ministry for Environment, Land and Sea Protection</td>
<td>12,8</td>
</tr>
<tr>
<td>Ministry for Environment, Land and Sea Protection</td>
<td>Ministry of Infrastructure and Transport</td>
<td>11,5</td>
</tr>
<tr>
<td>Ministry of Infrastructure and Transport</td>
<td>Ministry of Defence</td>
<td>10,0</td>
</tr>
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<td>Ministry of Defence</td>
<td>Ministry of Agricultural Food and forestry policies</td>
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<td>Ministry of Agricultural Food and forestry policies</td>
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<td>16,1</td>
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<td>Ministry of Health</td>
<td></td>
<td>10,3</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.*
**Ordinary remote working**

In 2021, adherence to ordinary agile working appears to be more widespread among women than among men, except for a few administrations. In ministries where smart working is now used and adequately regulated, monitoring procedures of ordinary agile working have been initiated and satisfaction has emerged among both managers and employees.

<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td>Presidency of the Council of Ministers</td>
<td>16</td>
<td>41</td>
<td>54</td>
<td>139</td>
<td>123</td>
<td>312</td>
<td>165</td>
<td>371</td>
<td>0</td>
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<tr>
<td>Ministry of Economy and Finance</td>
<td>88</td>
<td>130</td>
<td>145</td>
<td>235</td>
<td>247</td>
<td>483</td>
<td>237</td>
<td>474</td>
<td>2.819</td>
<td>3.674</td>
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<tr>
<td>Ministry of Economic Development</td>
<td>-</td>
<td>-</td>
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<td>-</td>
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<td>-</td>
<td>-</td>
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<td>-</td>
</tr>
<tr>
<td>Ministry of Labour and Social Policies</td>
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<td>-</td>
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<td>15</td>
<td>66</td>
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<td>0</td>
<td>0</td>
<td>0</td>
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<td>Ministry of Justice</td>
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<td>-</td>
<td>-</td>
<td>1.486</td>
<td>367</td>
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<tr>
<td>Ministry of Foreign Affairs and International cooperation</td>
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<td>5</td>
<td>16</td>
<td>10</td>
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<td>14</td>
<td>41</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Ministry of Education, University and research</td>
<td>-</td>
<td>-</td>
<td>52</td>
<td>130</td>
<td>112</td>
<td>250</td>
<td>112</td>
<td>250</td>
<td>1.128</td>
<td>1.574</td>
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<td>39</td>
<td>61</td>
<td>233</td>
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<td>Ministry for Environment, Land and Sea Protection</td>
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<td>-</td>
<td>9</td>
<td>21</td>
<td>17</td>
<td>43</td>
<td>-</td>
<td>-</td>
<td>135</td>
<td>199</td>
</tr>
<tr>
<td>Ministry of Infrastructure and Transport</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<td>-</td>
</tr>
<tr>
<td>Ministry of Defence</td>
<td>-</td>
<td>-</td>
<td>13</td>
<td>32</td>
<td>13</td>
<td>32</td>
<td>10</td>
<td>18</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Ministry of Agricultural Food and forestry policies</td>
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<td>-</td>
<td>-</td>
<td>472</td>
<td>412</td>
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<td>-</td>
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<td>102</td>
<td>352</td>
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<td>356</td>
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<td>Ministry of Health</td>
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<td>-</td>
<td>-</td>
<td>847</td>
<td>1.227</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

In all ministries, emergency agile working decreased between January/October 2021 and October/December. The monitoring of extraordinary smart working revealed 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>
<th>1 January - 14 October 2021</th>
<th>15 October - 31 December 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Men</td>
<td>Women</td>
</tr>
<tr>
<td>Presidency of the Council of Ministers</td>
<td></td>
<td>515</td>
<td>738</td>
</tr>
<tr>
<td>Ministry of Economy and Finance</td>
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<td>18.850</td>
<td>7.198</td>
</tr>
<tr>
<td>Ministry of Economic Development</td>
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<td>835</td>
<td>688</td>
</tr>
<tr>
<td>Ministry of Labour and Social Policies</td>
<td></td>
<td>264</td>
<td>-445</td>
</tr>
<tr>
<td>Ministry of Justice</td>
<td></td>
<td>5.083</td>
<td>12.515</td>
</tr>
<tr>
<td>Ministry of Foreign Affairs and International cooperation</td>
<td></td>
<td>687</td>
<td>977</td>
</tr>
<tr>
<td>Ministry of Education, University and research</td>
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<td>1.203</td>
<td>1.665</td>
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<td>Ministry of the Interior</td>
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<td>4.872</td>
<td>5.611</td>
</tr>
<tr>
<td>Ministry for Environment, Land and Sea Protection</td>
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<td>209</td>
<td>245</td>
</tr>
<tr>
<td>Ministry of Infrastructure and Transport</td>
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<td>3.570</td>
<td>2.800</td>
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<tr>
<td>Ministry of Defence</td>
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<td>15.062</td>
<td>5.178</td>
</tr>
<tr>
<td>Ministry of Agricultural Food and forestry policies</td>
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<td>605</td>
<td>474</td>
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<tr>
<td>Ministry of Cultural Heritage and Activities and Tourism</td>
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<td>5.624</td>
<td>7.543</td>
</tr>
<tr>
<td>Ministry of Health</td>
<td></td>
<td>878</td>
<td>1.264</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 report gender culture training initiatives and, except in a few cases, it is mainly women who take part in them. Compared to the previous year, in some administrations, more non-management staff (officials and other staff) participated in such activities.

<table>
<thead>
<tr>
<th>Administration</th>
<th>No. Of participants in training courses (managers, officials and other staff)</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
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</tr>
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<tr>
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<td>127</td>
<td>22</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:

- Interventions carried out in 2021 that are directly related to or aimed at reducing gender inequalities or promoting equal opportunities through protection or positive action.
- Interventions implemented and services provided in 2021 classified as gender-sensitive in the budget.
- Specific ministries' guidelines related to gender equality and the implementation of programmes or expenditure interventions with reference to 2021.
- Interventions implemented and services provided in 2021 that the administration did not consider classifying as gender-related; these are interventions that should theoretically fall under the budget as gender-neutral.
- Contextual gender analysis initiatives, if any.
- Information on the monitoring systems used and indication of the possible availability of data broken down by gender.
- Any initiatives to evaluate the results obtained.

The information provided by the individual administrations can be found in Section II of Appendix II to the Report to Parliament.
**Example of action aimed at reducing gender disparities**

The objective, recipients and expenditure of the intervention, as well as the chapter of the state budget or extra-budgetary fund on which the expenditure falls, are indicated in special sheets.

Regulatory policies on labour relations - **Ministry of Labour and Social Policies**

<table>
<thead>
<tr>
<th>Name/ Title of policy measure</th>
<th>Activities of the National Equality Adviser and the Network of Territorial Equality Advisers (Art. 12-20 and 36-37 of Legislative Decree no. 198/2006)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aim of the policy measure</td>
<td>Reducing gender inequalities; promoting equal opportunities in the workplace, including through the resolution of cases of gender discrimination at work</td>
</tr>
<tr>
<td>Characteristics of the beneficiaries</td>
<td>Institutional employees</td>
</tr>
</tbody>
</table>
| Actual expenditure in year 2021 | pursuant to the Ministerial Decree of 22 December 2015:  
- € 10.000/year for the actual national councillor  
- € 5.000/year for the alternate national councillor |
| Budget elementary unit (chapter) or name of extra-budgetary involved | Chapter 3971 p. 1 |
**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>Employment of prisoners in paid employment to facilitate the development of professional skills and a responsibility sense and to assure the service management and facility mainenance</td>
</tr>
<tr>
<td>Please, specify why the policy measure is classified as gender sensitive</td>
<td>The expenditure is aimed at the remuneration of prisoners employed by the Prison Administration; it indirectly affects gender inequalities</td>
</tr>
<tr>
<td>Characteristics of the beneficiaries</td>
<td>Detained on December 31/12/2021 54.134 Women: 2.237 Men: 51.897</td>
</tr>
<tr>
<td>Actual expenditure in year 2021</td>
<td>Euros 124.439.215,99</td>
</tr>
<tr>
<td>Budget elementary unit (chapter) or name of extra-budgetary involved</td>
<td>Chapter 1764 p. 2</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></th>
<th></th>
<th>2019</th>
<th></th>
<th></th>
<th>2020</th>
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<tbody>
<tr>
<td></td>
<td>Women</td>
<td>Men</td>
<td>Women</td>
<td>Men</td>
<td>Women</td>
<td>Men</td>
<td>Women</td>
<td>Men</td>
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</tr>
<tr>
<td>New take charge</td>
<td>753</td>
<td>58</td>
<td>597</td>
<td>116</td>
<td>510</td>
<td>152</td>
<td></td>
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</tbody>
</table>

Data source

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

An evaluation of the gender balance offers some insights into the critical issues that emerged.

➢ In the reclassification process, although an additional tab was also introduced in the questionnaire of gender-related actions of administrations (Tab D), and the guidelines for 2021 sought to better clarify the method of reclassifying expenditure:

➢ there remains some difficulty in distinguishing between gender-neutral and gender-sensitive expenditure.

➢ gender-sensitive expenditure has sometimes been interpreted differently between administrations and needs greater standardisation.

➢ the proposed classification is not always accompanied by additional information or supporting arguments, to the detriment of clarity of presentation, which should instead allow ex-post reconstruction of the administration's classification criteria.

➢ the method of classifying personnel expenditure (pro-rata with respect to the expenditure of programmes considered as neutral, sensitive and aimed at reducing gender inequalities) is an approximation, as it is not possible to accurately account for the labour costs attributable to each individual intervention financed by the state budget.

➢ A significant part of the expenditure aimed at reducing gender inequalities 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, also because:
   ➢ the form in which public policies are implemented (whether or not they are represented in the budget) does not depend solely on the rule established or the indication in the rule but can be to varying degrees influenced by the actors involved, the characteristics of the beneficiaries, the interaction with the context.

➢ Important phenomena within the identified fields of intervention do not have reference indicators, due to the lack of up-to-date data or a time series broken down by gender (even for issues that have undergone important recent regulatory interventions, such as the social security sector, or that are at the centre of important social transformations such as migration phenomena).

➢ Socio-economic gender analyses of the context in which interventions are implemented are not available.

➢ There are relatively few experiences with gender monitoring of interventions and evaluation of their potential effects.

➢ There is a need to enrich the technical expertise and cognitive tools for a gender analysis of infrastructure expenditure, be it direct investments or contributions to other subjects

➢ The reform envisaged in the NRP, which provides for a reclassification of forecast expenditure, taking into account the objectives of sustainable development and the Agenda 2030 targets, may contribute to an improvement in the current situation