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.

➢ 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 Prime’s Minister Office (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 ministries
- The **managing units of all ministries** (including their local branches) and the **Prime’s Minister Office** 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 Prime’s Minister Office
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
Among the main innovations related to gender budgeting, there is:

- the experimental **integration** of a **fourth category (expenses to be further explored)** with the circular for the 2022 final budget. It has been added in addition to the usual classification methods used until the 2021 final budget (gender-neutral expenses, gender-sensitive expenses, and expenses aimed at reducing gender inequalities) in order to **identify those expenses** that, due to certain characteristics (nature of the expenditure and/or potential beneficiaries), could be classified as sensitive or even aimed at reducing inequalities, thus reducing neutral expenses.

- the **implementation of the** Milestone M1C1-110 of the **National Recovery and Resilience Plan (NRRP) Reform 1.13** through the presentation to the Parliament, with the 2024 budget law, of a Report classifying the expenditure according to the criteria underlying the Sustainable Development Goals and the Agenda 2030, concerning gender budgeting and environmental budgeting.
The database used to develop what is foreseen by Milestone M1C1-110 starts from the structural data of the State budget, to which the gender budget codes and the 5 pillars of sustainable development are added.

For the first implementation of Milestone M1C1-110, it was decided to summarize the gender dimension according to the 4 codes (0, 1, 2, and 0*) and the sustainability dimension according to the 5 Pillars (People, Planet, Prosperity, Peace, Partnership), assigning the relevant codes to the expenses of individual chapters/PGs. Among the 5 Pillars, the People Pillar allows, on one hand, to represent, among the 17 Sustainable Development Goals, Goal 5 "Achieve gender equality and empower all women and girls" and on the other, it is the closest to expenses aimed at reducing gender inequalities, promoting gender equality, as required by the Milestone.

For more detailed information, please refer to the dedicated section on the website of the General Accounting Office of the State: https://www.rgs.mef.gov.it/VERSIONE-I/attivita_istituzionali/formazione_e_gestione_del_bilancio/bilancio_di_previsione/le_spese_del_bilancio_dello_stato_secondo_la_prospettiva_di_genere_e_gli_obiettivi_di_sviluppo_sostenibile/
THE GENDER BUDGET PROCESS

April – May 2023
Preparation and publication of the Circular by the RGS-SGAO of the Ministry of Economy and Finance (MEF).

June 2023
Each administration completes two questionnaires:
Q1: concerning the Administrations’ Personnel Policies
Q2: relating to the Sectoral Policies of Administrations

June-July 2023
The RGS-SGAO processes the questionnaires

July – September 2023
The RGS-SGAO performs an audit on the reclassification of expenditure

December 2023
The RGS-SGAO transmits the Report to the MEF Cabinet, which forwards it to the Parliament and afterwards may publish it

May-Dec 2023
The RGS-SGAO compiles the report by chapters, within which there are analyses of the indicators and numerous thematic insights that vary each year

May-November 2023
The RGS-SGAO conducts the gender analysis of the country by collecting and analysing a set of context indicators, with the involvement of many actors including: the Department of Equal Opportunities, the National institute of social security, the Finance Department, the National Institute of Statistics, the Ministry of Health
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 STATE BUDGET EXPENDITURES: THE FLOW CHART

Variables to be analyzed:
- Elementary budget items description (budget chapters and sub-chapters)
- Expenditure authorization (by act)
- Activities carried out by the related unit of administrative responsibility
- Administrative acts (such as ministerial decrees)

Does the expenditure refer to any of the following economic categories?
- Interests on public debt
- Acquisitions of financial assets (except for rotating funds)
- Consumption of fixed capital
- Corrective and compensatory revenues items
- Repayment of financial liabilities (mainly public debt repayments)
- EU Resources

Or does it refer to any of the following budget «missions»?
- «Public Debt» («Debt servicing costs – Interests paid» program or «Repayment of national debt – Reimbursement of loans» program)
- «Funds to be allocated during the year» («contingency and special funds» program and «Funds to be assigned» program)

Is the expenditure related to work-life balance measures or aimed at promoting a gender culture?

Does the expenditure refer to any of the following economic categories?
- Expenditure that promotes equality of conditions or treatment (protective actions) or aims to overcome a substantial gender disparity situation (positive actions), including through the implementation of infrastructural projects?
- Expenditure for goods, services, or works purchased on the market with specific attention to gender considerations in the preparation of tender notices?

YES

NO

Code 0
Gender neutral expenditure

Code 1
Expenditure aimed at reducing gender inequalities

«Personnel expenses» to be separately analyzed

NO

YES

Code 2
Gender sensitive expenditure

Code 0* Expenses to further investigate

NO

YES

Does the administration have analysis elements that can confirm the impact, even if indirect, on inequalities?

NO

YES

Is this an expenditure that might have had an impact, even indirectly, on the inequalities between men and women?
RECLASSIFICATION OF LEGISLATION ON GENDER POLICIES: TYPES OF INTERVENTION

- **Protection or guarantee acts against discrimination** that are aimed at levelling the playing field:
  - 96 regulatory interventions from 1948 to 2022, 65 of which after 2000
  - 124 interventions without effects on the budget (regulation), 191 with effects on the budget (173 expenditure interventions and 10 tax breaks and 8 social security contribution facilitations)

- **Positive actions** aimed at reducing substantial inequalities between men and women:
  - 219 regulatory interventions from 1945 to 2022, 196 of which from 2000 onwards
  - 45 interventions without budget effects (regulatory only), 31 interventions with effects on the budget (28 new expenditures, 2 tax breaks and 1 social security contribution facilitations)
RECLASSIFICATION OF LEGISLATION ON GENDER POLICIES: AREAS OF INTERVENTION

- **Work-life balance**: 64 interventions from 1971 to 2022
- **Combating gender violence**: 50 interventions from 1958 to 2022
- **Participation in economic, political and administrative decision-making processes**: 48 interventions from 1945 to 2022
- **Protection of work, social security and assistance**: 36 interventions from 1948 to 2022
- **Protection and support of motherhood**: 35 interventions from 1951 to 2022
- **Labour market**: 28 interventions in 1992 and in 2022
- **Integrating gender policies in public action (gender mainstreaming)**: 20 interventions from 1999 to 2022
- **Equality in civil relations**: 13 interventions from 1948 to 2022
- **Health, lifestyle and safety**: 13 interventions from 1975 to 2022
- **Education and interventions against gender stereotypes**: 8 interventions, from 2015 to 2022
**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></th>
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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</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>
<td>21</td>
</tr>
<tr>
<td>Life-work balance</td>
<td>4</td>
<td>9</td>
<td>12</td>
<td>14</td>
<td>14</td>
<td>23</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>
<td>25</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>
<td>26</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>
<td>20</td>
</tr>
<tr>
<td>Conating gender violence</td>
<td>3</td>
<td>21</td>
<td>25</td>
<td>25</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>
<td>37</td>
<td>40</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>
<td><strong>173</strong></td>
<td><strong>180</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.
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>
</tbody>
</table>
The female employment rate in Italy has increased compared to 2021 and is 51.1% compared to 64.9% in the EU. Women with children are on average worse off especially in the age group 25-34 years old.

**Labour market 1/3**

**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 2022, women's insecurity with regard to their employment situation decreased compared to 2021. Women 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 decreasing.

Sense of job insecurity, by gender - Years 2018-2022, 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.
Labour market 3/3

In 2022, women-owned businesses represent 22.21 percent of the total, amounting to an absolute value of 1,336,689 businesses. Women-owned businesses are mainly in the service sector.


Women-owned businesses by economic sector. Data in absolute value and percentage of the total. Years 2014-2022*.

Source: Unioncamere. For more detailed information, please refer to paragraph 1.2 of the Report to Parliament.

*The missing percentage that makes up the 100% is comprised of unclassified businesses.
The number of men and women benefiting from parental leaves is increasing, but the gender gap remains significant. The ratio between beneficiaries of optional and mandatory paternity leave is slightly increasing.

Number of parental leaves in the first twelve years of life of the child, by gender.
For 2020 and 2021, the count of leave days also includes those related to the Covid-19 emergency.

INPS data. For more detailed information, please refer to paragraph 1.3 of the Report to Parliament.

Number of beneficiaries of compulsory and optional paternity leave in the private sector.
The optional leave was not extended for 2017
**Work-life balance 2/2**

The overall percentage of children taken into care by nurseries and supplementary childcare services is slightly increasing in 2021. In 2022, there is an increase in the number of children aged 0-2 years whose requests for the use of 'nursery school bonuses' have been approved.

![Graph](image)

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

Number of children aged 0-2 years whose requests for the use of the 'nursery school bonus' have been approved.

*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, there is no gender gap in 2022.

<table>
<thead>
<tr>
<th>Year</th>
<th>Men</th>
<th>Women</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008</td>
<td>3,4</td>
<td>3,8</td>
<td>3,6</td>
</tr>
<tr>
<td>2009</td>
<td>3,9</td>
<td>4,0</td>
<td>3,9</td>
</tr>
<tr>
<td>2010</td>
<td>4,1</td>
<td>4,2</td>
<td>4,2</td>
</tr>
<tr>
<td>2011</td>
<td>4,2</td>
<td>4,7</td>
<td>4,4</td>
</tr>
<tr>
<td>2012</td>
<td>6,0</td>
<td>5,8</td>
<td>5,9</td>
</tr>
<tr>
<td>2013</td>
<td>7,3</td>
<td>7,4</td>
<td>7,3</td>
</tr>
<tr>
<td>2014</td>
<td>7,0</td>
<td>6,6</td>
<td>6,8</td>
</tr>
<tr>
<td>2015</td>
<td>7,9</td>
<td>7,3</td>
<td>7,6</td>
</tr>
<tr>
<td>2016</td>
<td>7,8</td>
<td>7,9</td>
<td>7,9</td>
</tr>
<tr>
<td>2017</td>
<td>8,8</td>
<td>8,0</td>
<td>8,4</td>
</tr>
<tr>
<td>2018</td>
<td>8,5</td>
<td>8,3</td>
<td>8,4</td>
</tr>
<tr>
<td>2019</td>
<td>7,8</td>
<td>7,6</td>
<td>7,7</td>
</tr>
<tr>
<td>2020</td>
<td>9,4</td>
<td>9,4</td>
<td>9,4</td>
</tr>
<tr>
<td>2021</td>
<td>9,0</td>
<td>9,1</td>
<td>9,1</td>
</tr>
<tr>
<td>2022</td>
<td>9,7</td>
<td>9,7</td>
<td>9,7</td>
</tr>
</tbody>
</table>

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


EUROSTAT, ISTAT data. For more detailed information, please refer to paragraph 1.4 of the Report to Parliament.
The Italian gender pension gap is 30.1%, decreasing from 2021. 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 €9,7 thousand lower than men).
Education and gender stereotypes 1/4

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.

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 leaving from education and training is predominantly a male phenomenon. In 2022, the incidence of young people not studying and not working is significantly higher than the EU average, especially among women (24.7% 'Neet' women against an EU average of 15.4%).


ISTAT, EUROSTAT data. For more detailed information, please refer to paragraph 1.5 of the Report to Parliament.
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 61% 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, 2021 and 2022.

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.
**Education and gender stereotypes 4/4**

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 more affecting men.

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, 2021 and 2022.

Migration rate of Italian graduates aged 25-39, per 1,000 graduates of the same age group. Years 2012-2021.

*ISTAT, EUROSTAT 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 2022 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 2/2**

In the **European Parliament** the share of female deputy increased slightly compared to **2017** from 36.8% (with the UK) to 38.9%. The current legislative term, led by the Meloni government, is the first in which the position of Prime Minister is held by a woman.

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**Elected to the European Parliament, by gender (%)**

For more detailed information please refer to section 1.6 of the Report to Parliament.
Combating gender violence 1/3

For the year 2021, the lockdown effect due to the pandemic has probably contributed to a reduction in the number of violence occurring normally on the street. The cases of sexual violence substantially increased in 2021. In 2021, there is a general rise in hospitalizations of women due to forms of violence.

Women victims of sexual violence by age group - Years 2009-2021.

ISTAT, Ministry of the Interior, INPS data. For more detailed information please refer to section 1.7 of the Report to Parliament.
In 2022, homicides are increasing compared to previous years, also those that have women as victims. The highest percentage of voluntary homicides against women is registered in Northern Italy.

Victims of homicide by gender (%). Years 2002 – 2022.

Victims of homicide by geographical area and gender - Year 2022

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

In 2022 the calls to the national anti-violence toll-free number 1522 were 32,506 and the calls from victims were 11,909, a decrease of 26,8% compared to 2021. Users contacted the hotline mainly for themselves (93,7%) or for close acquaintances (3,6%).

**Number of valid calls to toll-free number 1522 from victims (%). Years 2018 – 2022**

**Type of users turning to 1522. Year 2022.**

*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 2022 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.
**Health, lifestyle and safety 2/5**

In terms of prevention, **significant territorial differences persist in breast cancer screening programs**. In 2021, compared to 2020, overall adherence to cervical cancer screening programs increased, close to the 2019 value.

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**

An examination of the gender composition of medical staff shows the prevalence of men in all years except for 2021. Compared to the year 2015, the number of women in 2021 has increased in all functional areas.

**Composition of medical personnel by gender – Years 2015-2021**

**Increase/decrease in the number of female doctors by functional area – Comparison 2015-2021**

*Source: Ministry of Health Directorate-General for Digitisation, Health Information System and Statistics, Statistics Office*
During 2021, 477,000 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 except for the age group over 75 years old, where women are about 27% less than men.

Emergency room admissions by age group 2019, 2020 and 2021 (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)
Health, lifestyle and safety 5/5

In 2023, the Centre of Reference for Gender Medicine at the Istituto Superiore di Sanità (ISS) published a study aiming to highlight the gender-specific differences in the perceived care burden and quality of life in a sample of Family Caregivers (CF), related to patients belonging to 10 different types of rare diseases. Women dedicate a greater number of hours per week to caregiving compared to men.

<table>
<thead>
<tr>
<th>CF</th>
<th>AGE</th>
<th>BURDEN</th>
<th>QUALITY OF LIFE</th>
<th>NO. OF HOURS PER WEEK</th>
<th>NO. OF TOTAL SAMPLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Men</td>
<td>51</td>
<td>25,6</td>
<td>78,9</td>
<td>41,8</td>
<td>56</td>
</tr>
<tr>
<td>Women</td>
<td>44</td>
<td>28,1</td>
<td>78,8</td>
<td>53,7</td>
<td>152</td>
</tr>
<tr>
<td>Gender Gap</td>
<td>-7***</td>
<td>+2,5</td>
<td>-0,2</td>
<td>+11,9</td>
<td>+96</td>
</tr>
</tbody>
</table>

Age, burden, quality of life, and number of hours dedicated to CF care, stratified by gender.

The quantitative data is reported as averages. n=absolute number. The gender gap is calculated as the simple difference between the women's data and the men's data: significant differences are highlighted in red.

Source: Istituto Superiore di Sanità
Some indicators were selected to monitor gender disparities among ministries. 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 Prime’s Minister Office)
- **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 Prime’s Minister Office)
- **Share of managers holding a post graduate degree** (only for administrative staff in ministries and Prime’s Minister Office)
The gender breakdown of employees

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

Gender composition of the total permanent staff of ministries (%).

Stable personnel of the contractual branches by gender. Year 2021.

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 ministries. Year 2021.

Gender composition of first grade executives by gender and ministries. Year 2021.

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

Among the executives younger than 45 years, since 2020, women are fewer. For those aged 60 or above, men are more numerous. In both age groups, the gender gap is decreasing due to a turnover compensation rate more favourable to 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-line 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.
GENDER DISPARITY AMONG MINISTRIES EMPLOYEES

Other indicators related to personnel, and broken down by gender, are derived from each ministry's responses to the personnel policies questionnaire attached to the Annual RGS Circular on Gender Budgeting:

- Total part-time staff and incidence of new mothers in the total
- Days of absence related to family care (mandatory maternity and paternity leave in lieu of maternity leave, parental leave)
- Days of employee training in gender culture
- Incidence of resignation with pension rights
- Distribution of overtime work
- Work-life balance initiatives and number of employees involved
- Ordinary agile work (smart-working)
- Three-year positive action plan (if any, where available, positive actions planned)
- Policies for reintegration of staff absent for long periods (e.g., leave of absence)
- Staff awareness actions on the issue of gender-based violence

The information provided by individual administrations can be found in Section I of Appendix II to the Report to Parliament. The data provide a picture, albeit not always exhaustive, of the phenomena analyzed.
In 2022 almost all administrations provided their employees with services to facilitate work-life balance.

Data from the Questionnaire on Human resources policies. For more detailed information please refer to section 2.1 of the Report to Parliament.
New-mothers in part-time work are decreasing compared to the last three years, except for some ministries

<table>
<thead>
<tr>
<th>Administration</th>
<th>% New mothers in part-time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prime's Minister Office</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 Affairs</td>
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</tr>
<tr>
<td>Ministry of Justice</td>
<td>8.3</td>
</tr>
<tr>
<td>Ministry of Foreign Affairs and International cooperation</td>
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</tr>
<tr>
<td>Ministry of Education</td>
<td>11.3</td>
</tr>
<tr>
<td>Ministry of University and Research</td>
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</tr>
<tr>
<td>Ministry of the Interior</td>
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<tr>
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</tr>
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<td>Ministry of infrastructure and Transport</td>
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<td>Ministry of Agricultural Food and forestry policies</td>
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<td>Ministry of Cultural Heritage</td>
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<td>Ministry of Tourism</td>
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<td>Ministry of Health</td>
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<td>Total</td>
<td>7.2</td>
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</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></th>
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<td>15.7</td>
<td>11.7</td>
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</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 2022, adherence to ordinary agile working (SW) seems 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.

---

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 ministries 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.

Data from the Questionnaire on Human resources policies. 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 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**

The final revenue assessed in the 2022 statement is about 712 bn euros, of which about 579 bn is tax revenue, as in the chart below split by the main groups.

**State budget revenue. Final statement 2022: assessments. Billions of uro**

In addition, data from IRPEF tax returns were examined to measure differences in income and the use of certain tax benefits by gender. In 2021, the total value of IRPEF income declared, net of the dry coupon tax, is about 894 billion euros, up from 2020 (+5.5 percent).

The IRPEF income declared by women is 38 percent of the total.

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.

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Frequency</td>
<td>Amount</td>
<td>Frequency</td>
</tr>
<tr>
<td><strong>Men</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tax allowance for personal care expenses</td>
<td>46.454</td>
<td>85.441.199</td>
<td>42.408</td>
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<tr>
<td>Tax allowance for nursery expense</td>
<td>80.923</td>
<td>42.077.560</td>
<td>52.207</td>
</tr>
<tr>
<td>Tax exemption on domestic and family care expenses</td>
<td>262.638</td>
<td>206.217.537</td>
<td>276.306</td>
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<tr>
<td><strong>Women</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tax allowance for personal care expenses</td>
<td>78.243</td>
<td>149.492.280</td>
<td>73.217</td>
</tr>
<tr>
<td>Tax allowance for nursery expense</td>
<td>70.579</td>
<td>36.858.768</td>
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<tr>
<td>Tax exemption on domestic and family care expenses</td>
<td>344.209</td>
<td>267.000.765</td>
<td>364.244</td>
</tr>
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<td><strong>Total</strong></td>
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<td>Tax allowance for personal care expenses</td>
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<td>234.933.479</td>
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<td>Tax allowance for nursery expense</td>
<td>151.502</td>
<td>78.936.328</td>
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<td>Tax exemption on domestic and family care expenses</td>
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<tr>
<td><strong>Women</strong></td>
<td></td>
<td></td>
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<tr>
<td>Tax allowance for personal care expenses</td>
<td>62.75</td>
<td>63.63</td>
<td>63.32</td>
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<td>Tax allowance for nursery expense</td>
<td>46.59</td>
<td>46.69</td>
<td>48.00</td>
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<tr>
<td>Tax exemption on domestic and family care expenses</td>
<td>56.72</td>
<td>56.42</td>
<td>56.86</td>
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</table>

**Total amount of deductible and deductible charges in relation to expenses aimed at work-life balance. Fiscal years 2019, 2020 and 2021. 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 (fiscal year 2021) are 22,707, and 32% are females.

- The average employee income declared by individuals returning to Italy is equal to €65,591, which is much higher than the average income declared by Italian taxpayers, but with a decreasing trend compared to previous years.

- Among workers with medium-high incomes (above €55,000), only 35.8% are women.
In 2021, the predominant income type is related to employees and similar works, followed by income from pensions, income from self-employment and similar incomes. The gender differential is generally to the disadvantage of women.

<table>
<thead>
<tr>
<th>Gender</th>
<th>Employee income and similar earnings</th>
<th>Pension income</th>
<th>Self-employment income</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Frequency</td>
<td>Amount*</td>
<td>Frequency</td>
</tr>
<tr>
<td>Men</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>12.408.827</td>
<td>302.959.934.606</td>
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<td>Women</td>
<td>10.222.204</td>
<td>183.549.452.194</td>
<td>7.499.144</td>
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</tbody>
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Amount of income by gender, by kind of income. Fiscal year 2021.

(*) Values expressed in euros.

Source: 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.22 of the State General Accounting Department May 16th, 2023).

- **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 might 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, funds to be distributed that have no clear gender purpose)

- **Expenses to be further investigated**
  - Some of their characteristics should fall outside the scope of neutral expenses and, as such, require further and subsequent investigations to assess possible direct or indirect impacts on gender inequalities
Budget expenditure reclassified according to a gender perspective 1/3

Excluding personnel expenditure of the budget programmes, about 0,41% of the commitments appear to be earmarked for reducing gender inequalities.

2022 Budget expenditure by commitment (net of personnel expenditures) reclassified according to a gender perspective. Billions of euro and percentage.

Final Account 2022 reclassified according to a gender perspective. For more detailed information please refer to section 5.2 of the report to Parliament. To facilitate the comparison with previous year time series, the 2022 graphs and tables aggregate in the Gender Neutral expenditures those "To be further investigated" with code 0* introduced by the Circular 22/2023.
Expenditures classified among those aimed at reducing gender inequalities and sensitive ones decrease. Neutral expenditures increase.

<table>
<thead>
<tr>
<th>Code</th>
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<th>2021</th>
<th>2022</th>
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<tr>
<td></td>
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<td>Millions of €</td>
<td>%</td>
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<td>Gender neutral</td>
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<td>Gender sensitive</td>
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<td></td>
<td>Total expenditure</td>
<td>953,248,9</td>
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</table>

Budget expenditure (net of personnel expenditures) reclassified according to a gender perspective. Commitments 2021 e 2022. Billions of euros and percentage.

Final Account 2022 reclassified according to a gender perspective. For more detailed information please refer to section 5.2 of the report to Parliament.
Also in 2022, the most significant part of the expenditure aimed at reducing gender inequalities are managed by the Ministry of Labor and Social policies.


Final Account 2022 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, 4 billions**, finances different types of interventions managed by different actors:

- Interventions implemented by **other public administrations** (87 per cent of the total expenditure for reducing gender gaps) or **banks, funds and international organizations** receiving transfers from the State budget (8 % 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 per cent)

- **Human resource policies** (about 0,4 per cent)
  - **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
  - **Infrastructural adaptation** of offices and working places to meet the different needs of men and women
**Transfers to other public administrations 1/2**

- **Social security institutions** (more than 80.9 per cent 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 0.5 per cent)
  - 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 12 per cent)
  - Implementation of international cooperation initiatives for the reduction of gender gaps in the areas of health, agriculture, education, the environment and governance.
Transfers to other public administrations 2/2

➢ Presidency of the Council of Ministers (6.6 per cent)

➢ Implementation of a research and analysis project aimed at supporting the Department for Equal Opportunities in adopting public policies concerning the prevention and combat of gender-based violence;

➢ Strengthening projects aimed at securing pathways, promoting street safety for women, and preventing violent or harassing behaviours, recognizing support towards the Donnexstrada Association;

➢ Enhancement of support activities for refugees conducted at border areas;

➢ Implementation of structural policies benefiting the community and businesses aimed at reducing gender inequalities through the Gender Equality Certification System.
**Sector-specific policies implemented by Ministries**

- Implementation of a **gender certification system for businesses** (Prime’s Minister Office)
- **Training activities** preparatory to obtaining gender certification (Labor and social policies)
- Initiatives to promote and strengthen **female entrepreneurship** (Economic Development)
- **International cooperation project 'MULHERES NO SUSTENTA'** to promote women's participation in the rural economy of the Manica Province (Agricultural, Food and Forestry)
- Expenses for the implementation of **projects and activities aimed at reducing gender inequalities** (Economy and Finance)
- Expenses for the MEF-INPS agreement to make data available for the analysis and evaluation of expenditure for the **gender budget** (Economy and Finance)
- Intervention for the **International Day for the Elimination of Violence against Women** (Education, Universities and Research)
- **Promotion activity for calls from the Commission** in line with the **Gender Equality Strategy 2020-2025** (Foreign Affairs and International Cooperation)
Expenditure on the personnel of the budget programs is considered apart as a production factor for State policies.

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

- Personnel expenditure is allocated within each program to the four gender impact classification codes, proportionally to the share of expenditure of the rest of the program which can be considered neutral, sensitive, to be further investigated or aimed at reducing gender inequalities.
The share of personnel expenditure classified as gender sensitive is largely determined by the total of resources allocated to schoolteachers.

Personnel expenditure reclassified according to a gender perspective. Commitments 2022. Billions of euros and percentage.

Personnel expenditure reclassified according to a gender perspective, by Ministry. Commitments 2022.

Final Account 2022 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 2022. Billions of euros and percentage values.

Gender sensitive expenditures (including personnel expenditures) by Ministry. Commitments 2022. Billions of euros and percentage values.

Final Account 2022 reclassified according to a gender perspective. For more detailed information please refer to section 5.2 of the report to Parliament.
**Evolution of expenditure by gender classification**

The evolution of State expenditure, reclassified by gender, is analysed over the period 2017-2022. The figure shows, although in significantly reduced amounts compared to the total, an increase in expenses aimed at reducing gender inequality during the period 2020-2021. Meanwhile, excluding personnel expenses, there is a noticeable increase in sensitive expenditures in 2021.

**Committed to account 2017-2022 by gender classification. Billions of euros and percentage of the total**

For more detailed information please refer to section 5.2, Box V.II.II, of the report to Parliament.
Proposal for the revision of the scope of gender budget expenditure

The exclusion of certain categories of expenditure, considered initially neutral (EU own resources, interests paid, corrective and compensatory items, acquisitions of financial assets, repayment of financial liabilities) allows for the definition of a perimeter that closely approximates the final expenditure of the ministries.

Committed to account 2017-2022 (net of budget categories: EU own resources, interests paid, corrective and compensatory items, acquisitions of financial assets, repayment of financial liabilities and gross of personnel expenses from budget programs) by gender classification. Billions of euros and % out of the total

For more detailed information please refer to section 5.2, Box VII.II, 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, 2022, data from the National Monitoring System identified more than 115 thousand projects ( + 3 thousand projects compared with the previous year) costing approximately 834,8 million (+ EUR 279,2 million) within the 2014-2020 ERDF and ESF.

➢ **International development and cooperation**
   - In 2022, 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 5 per cent (slightly more than 42 € million) of the resources committed by the state budget in favor of the Agency and decreased consistently compared with 2020, when they were about 41,8 per cent. Most of the projects focused on humanitarian aids (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.
The managing units of the individual Administrations were asked to complete 2 Questionnaires:

- The 2 Questionnaires are attached to the Annual Circular on Gender Budgeting (Circular of May 16, 2023, No. 22. Gender Budgeting. Guidelines and start of activities related to the General State Accounts 2022)

- Q1 on personnel policies, the main results of which have already been analysed in the section on Personnel Gaps in Ministries. The information provided by individual administrations can be found in Section I of Appendix II to the Report to the Parliament. The data make it possible to provide a picture, even if not always exhaustive, of the phenomena analysed.

- Q2 on sectoral policies analysed below. The information provided by individual administrations can be found in Section II of Appendix II to the Report to Parliament.
Each administration involved in the project was required to communicate detailed information on SECTOR-SPECIFIC POLICIES:

- Interventions carried out in 2022 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 2022 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 2022.
- Interventions implemented and services provided in 2022 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 each ministry can be found in Section II of Appendix II to the Report to Parliament.
**Example of action aimed at reducing gender disparities (1/2)**

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.

**General Direction of Labor Relations and Industrial Relations - Ministry of Labour and Social Policies**

<table>
<thead>
<tr>
<th>Name/Title of policy measure</th>
<th>Activities of equality advisors and the network of territorial equality advisors (Articles 12-20 and 36-37 of Legislative Decree No. 198/2006).</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aim of the policy measure</td>
<td>To reduce gender inequalities; promote equal opportunities in the workplace, also by resolving cases of gender discrimination at work.</td>
</tr>
<tr>
<td>Characteristics of the beneficiaries</td>
<td>Employees</td>
</tr>
<tr>
<td>Budget elementary unit (chapter) or name of extra-budgetary involved</td>
<td>The activities of the national advisors (effective and alternate) are funded through a specific fund (Article 18 Legislative Decree 198/2006), financed for the year 2015 with resources amounting to €140,000 (Article 35, paragraph 2, Legislative Decree 151/2015) from the fund referred to in Article 1, paragraph 107, Law 190/2014). For subsequent years, instead, the respective resources are drawn from the fund referred to in Article 47, paragraph 1, letter d) of Law 144/1999. The relevant chapter is 3971 of the General Directorate of Labor Relations and Industrial Relations. The expenses related to the allowances and activities of territorial advisors fall on the local entities that appoint them and where they operate (regions, provinces, and metropolitan cities).</td>
</tr>
<tr>
<td>Actual expenditure in year 2022</td>
<td>Expense for covering the provision of allowances for national equality advisors (effective and alternate) pursuant to the Ministerial Decree of December 22, 2015: €10,000 annually for the effective national advisor; €5,000 annually for the alternate national advisor. There were no funds allocated for project activities.</td>
</tr>
</tbody>
</table>
**Example of action aimed at reducing gender disparities (2/2)**

In specific forms, the objective, recipients, and expenditure of the intervention have been indicated, as well as the chapter of the state budget or off-budget fund on which the expenditure falls. **Prime’s Minister Office, Department for Equal Opportunities.**

<table>
<thead>
<tr>
<th>Name/Title of policy measure</th>
<th>Gender Equality Certification System</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aim of the policy measure</td>
<td>The intervention falls within the lines of activities for implementing structural policies in favor of the community and businesses aimed at reducing gender inequalities</td>
</tr>
<tr>
<td>Characteristics of the beneficiaries</td>
<td>Public and private enterprises of all sizes, as well as female workers, male workers, and the entire community.</td>
</tr>
<tr>
<td>Budget elementary unit (chapter) or name of extra-budgetary involved</td>
<td>State Budget: Allocation of chapter 2108 &quot;Amounts to be paid to the Presidency of the Council of Ministers for equal opportunities policies,&quot; management plan 1 &quot;Organization of the Council Presidency.&quot; Budget of the Presidency of the Council: Allocation of chapter 493 &quot;Expenses for interventions related to rights and equal opportunities,&quot; management plan 30 &quot;Carried over&quot; within Responsibility Center 8 &quot;Equal opportunities,&quot; of the Budget of the Presidency of the Council of Ministers. Furthermore, by decree of the Ministry of Economy and Finance dated August 6, 2021, the Department for Equal Opportunities was allocated €10,000,000 for the implementation of the Initiative, from the Next Generation EU fund. For the management of this funding, special accounting number 6293 entitled &quot;PNRR-PCM DIP EQUAL OPPORTUNITIES&quot; was activated. In 2022, the resources used amount to €81,395.96.</td>
</tr>
<tr>
<td>Actual expenditure in year 2022</td>
<td>Euro 268,345,72</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>Labor activities of inmates under the jurisdiction of the Penitentiary Administration.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aim of the policy measure</td>
<td>Employment of detainees in paid work activities to facilitate the development of professional skills, a sense of responsibility, and ensure the functioning of services and maintenance of facilities.</td>
</tr>
<tr>
<td>Characteristics of the beneficiaries</td>
<td>Inmates confined in penitentiary institutions</td>
</tr>
<tr>
<td>Budget elementary unit (chapter) or name of extra-budgetary involved</td>
<td>Cap. 1764 p.g.2.</td>
</tr>
<tr>
<td>Actual expenditure in year 2022</td>
<td>Euro 121,325,478</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 (Prime’s Minister Office)

<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
The reclassification of the State budget, while on a path of gradual improvement, needs to be accompanied by relevant information concerning:

- the implementation of rules because the form of implementation of public policies (whether or not they are represented in the budget) and its effects on the national socioeconomic system does not depend solely on the rule established or the indication in the rule, but is influenced by administrative procedures, the actors involved, the characteristics of the beneficiaries, and the interaction with the context.

- Important phenomena within the identified areas of focus do not have baseline indicators, due to the lack of up-to-date data or a time series broken down by gender (even for issues that have undergone major recent regulatory interventions, such as the welfare sector, or are engaged into important social transformations such as migration phenomena).

- Socioeconomic gender analyses of the context in which interventions are implemented are also rarely available due to a scarcity of indicators.

- Experiences of monitoring by gender of interventions and evaluating their potential effects are also rarely valued although they are sometimes available.

- There is a need to enrich technical expertise and cognitive instrumentation for a gender analysis that covers the entire scope of spending, including infrastructure spending, whether it is direct investment or contributions to other entities.
SOME CONSIDERATIONS 2/2

The initial results of the work done to implement milestone M1C1-110 of NRRP reform 1.13 provide a number of initial indications for the refinement of the expenditure reclassification work, showing how the approach taken has highlighted:

- the possibility of future and further exploration of improving the existing gender budget on the final account, even if experimental, by refining quantitative information on spending for classification and use for decision-making purposes;

- the complexity of managing and representing with a single tool a multidimensionality of information, required by the reform, which already seems to be challenging for a single view; actually, the various dimensions represented at the same time -gender classifications, pillars of SDGs (sustainable development goals) and their articulations, nature of expenditure- make the final finding hard to read and the resulting budget limitedly meaningful;

- The future opportunity to have a comparison between the forecast and the final account, which will take place starting from the 2024 fiscal year, allowing in perspective an initial assessment of the implementation of planned expenditure into the budget law.