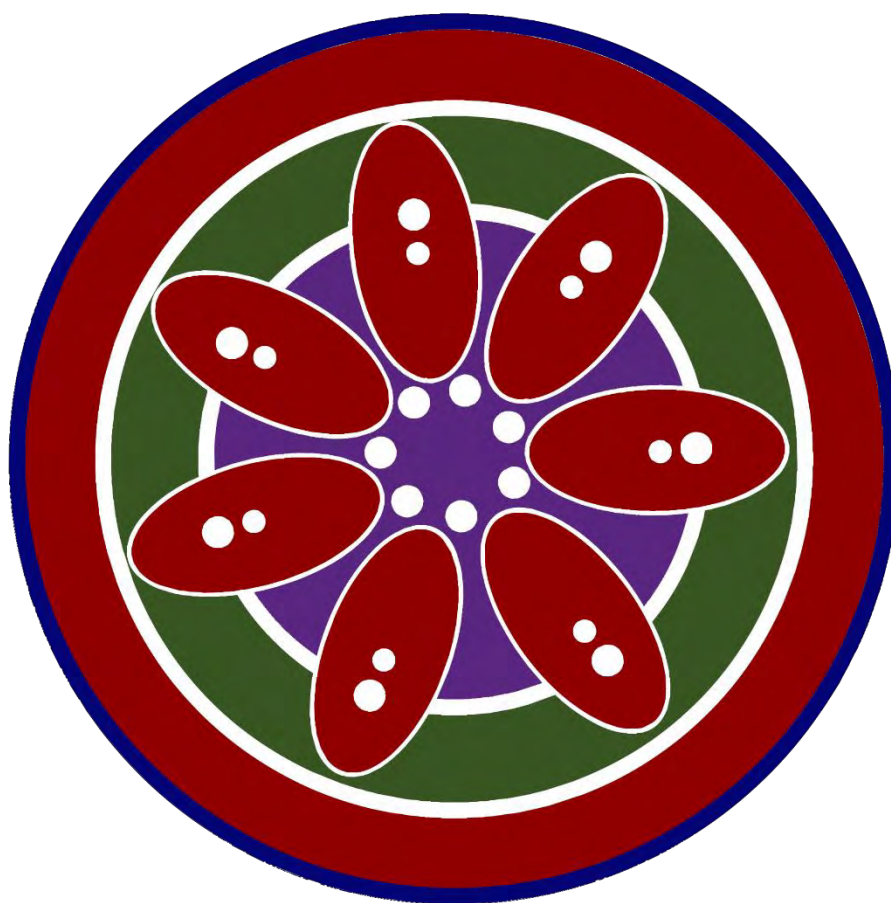


Women Count

Australia



A casebook for gender-responsive budgeting

Monica Costa & Rhonda Sharp
with contributions from Siobhan Austen

PUBLISHING DETAILS

Women Count Australia: A Casebook for Gender-Responsive Budgeting

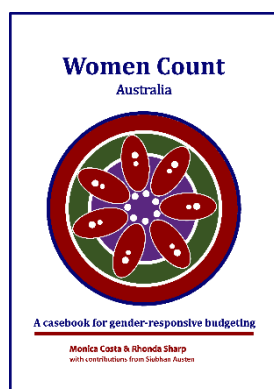
Written by Monica Costa and Rhonda Sharp with contributions from Siobhan Austen

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Women Count Australia

A Casebook for Gender-Responsive Budgeting

Our casebook has been modelled on *Women Count – A Casebook for Gender-Responsive Budgeting Groups* produced by the UK Women’s Budget Group, an independent network of academics, activists and representatives from women’s organisations and trade unions. The original casebook was written by Diane Elson, Jerome De Henau, Sue Himmelweit, Eva Neitzert, Angela O’Hagan, Ruth Pearson and Mary-Ann Stephenson.

Details of the work of the UK Women’s Budget Group are available at www.wbg.org.uk. A dedicated website for their casebook has been set up at womenscount.wbg.org.uk.

This casebook is written by Monica Costa and Rhonda Sharp with contributions from Siobhan Austen. While we acknowledge the valuable contribution of others, any limitations and mistakes are ours alone.

Dr Monica Costa, Visiting Research Fellow at Adelaide University, researches and advises on gender equality and gender-responsive budgeting in Australia and the Asia-Pacific region.

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This casebook was developed by Monica Costa and Rhonda Sharp without external funding sources. We thank Justice & Society, University of South Australia and Women in Social and Economic Research, Curtin University, for in kind support.

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Thank you

This voluntary project would not have been possible without the contributions of many. Our thanks to Siobhan Austen for her case studies and to Ray Broomhill for sharing his research of gender-responsive budgeting. We deeply appreciate Barbara Brougham's invaluable editing, design and support to finish this longer than expected project.

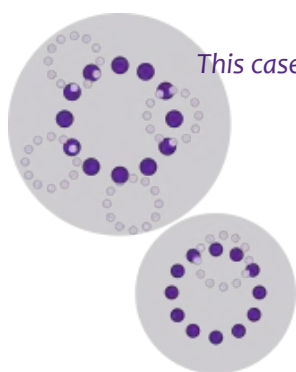
We would especially like to thank the researchers, activists, advocates and government policy-makers we consulted for this casebook. Their experiences and insights are reflected throughout the text.

This casebook has been a labour of love. It has had to compete with the disruption and changes in our personal lives. The longer than anticipated time it has taken, has however, allowed us to document a new wave of gender-responsive budgeting in Australia.

For more information on our work on gender-responsive budgeting visit
<https://www.unisa.edu.au/genderbudgets>

Monica Costa and Rhonda Sharp 2025

Women Count Australia
A Casebook for Gender-responsive Budgeting



This casebook is dedicated to Ray Broomhill.

INTRODUCTION

Gender-responsive budgeting was pioneered by Australian governments in the mid-1980s. It has gained international momentum as an approach for ensuring that policies and budgets are aligned with gender equality commitments. Gender-responsive budgeting involves an analysis of the impact of the budget on gender equality and a process of changing budgetary decision-making and priorities.

This Australian casebook is inspired by the UK Women's Budget Group resource, [Women Count: A Casebook For Gender-Responsive Budgeting Groups](#), supported by the [Open Society Foundations](#). The UK Women's Budget Group gave their permission to use Women Count to produce our Australian edition.

During the course of this project there have been many changes. We began in a context of resistance by Australian governments to gender-responsive budgeting and a marked decline in gender equality outcomes in economic and political participation, health and education. The World Economic Forum's 2021 Global Gender Gap Index placed Australia at 50, down from 24 in 2014. Interest in gender-responsive budgeting was growing amongst civil society.

This dramatically sharpened during the initial phases of the COVID-19 pandemic and the inadequate government policy responses to the disproportional impacts of the pandemic on women. Subsequent changes in government and political mood have been accompanied by a major resurgence in gender-responsive budgeting in Australia. While producing *Women Count Australia* we have been able to track these changes and consider what they mean for the progress and sustainability of gender-responsive budgeting. This process included interviewing people from civil society and government and we thank them for their valuable contributions.

The Australian case studies broadly follow the UK *Women Count* structure and, where appropriate, utilise the frameworks and content of the original case studies. We acknowledge this throughout the casebook, including referencing the UK authors of the individual case studies and sources of content. We thank the UK Women's Budget Group for their willingness to embark on this collaborative exercise with us to add to the body of gender-responsive budgeting practice.

The focus of this casebook is the Australian experience, which has a long history and a recent resurgence at the federal, state and territory levels of government. An area of difference between the UK casebook and ours is an analysis of developments in the inside government experiences of the federal, state and territory governments who publish gender or women's budget statements. The UK casebook is written from the perspective of a non-government organisation (NGO) drawing on its own experience to provide a resource primarily for other organisations and networks. Our Australian casebook is written by researchers who have engaged with gender-responsive budgeting individually. It draws on a variety of Australian examples of gender analysis and political engagement that have raised the profile and created agendas for gender-responsive budgeting at different levels of government.

This casebook:

- promotes the benefits of gender-responsive budgeting to governments, civil society and other policy-makers
- illustrates the potential of gender analysis of economic policies to show impacts on gender gaps and inequalities
- highlights examples of engaging with the budgetary processes in the pursuit of policy and funding changes
- examines the unique role of Australian gender or women's budget statements in gender-responsive budgeting
- builds the gender-responsive budgeting capacity of government, women's organisations and other civil society groups.

A note on terminology

Gender: The gender terminology of this casebook follows that of [The Australian Government Guidelines on the Recognition of Sex and Gender](#) that apply to all Australian government agencies to ensure a person's gender is accurately reflected and recorded (see also Glossary).

Gender is a social construction of what it means to be male or female and refers to the way a person feels, presents and is recognised in a community, whereas sex refers to the biological characteristics associated by scientists with sexual reproduction.

When this casebook refers to woman/women/girls or man/men/boys, it refers to *female- and male-identifying people*; that is, those who identify themselves as being on the spectrum of gender identity from female to male. That spectrum includes persons identifying as transgender and those whose gender matches their biological sex at birth (cis-gender). Others, such as gender non-binary people, do not necessarily identify as female or male. While the economic circumstances of gender diverse people, LGBTIQ+ and non-binary people are important, data limitations restrict the capacity to provide gender-responsive budgeting examples.

Where possible, consideration is given to consequences of budgets and policies for different groups of women and men, including those positioned where gender intersects other factors that can compound inequalities, including income, wealth, age, disability, First Nations, race, ethnicity, sexual orientation and rural/urban location.

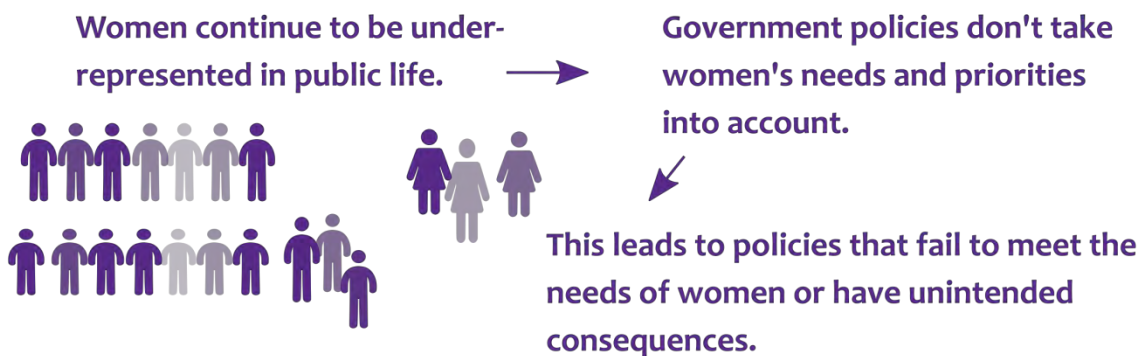
Gender-responsive budgeting (GRB): We use the term *gender-responsive budgeting (GRB)* to describe government spending and revenue raising that responds to gender differences and barriers. It requires institutions, systems and practices to be sensitive to gender, and actions to close gaps and eradicate gender-based inequalities. Other terminology used interchangeably includes *gender budgeting* and *gender equality budgeting*. These terms emphasise different aspects of the budgetary approach, but have similar meanings.

For more information on our work on gender-responsive budgeting:

<https://www.unisa.edu.au/genderbudgets>

Email: gender.budgetsAU@gmail.com

Policies Affect Men and Women Differently



GETTING STARTED

Monica Costa & Rhonda Sharp¹

What is gender-responsive budgeting?

Gender-responsive budgeting is a strategy for integrating a gender perspective into government spending and revenue raising across the budget cycle with the aim of promoting gender equality. It involves revealing the gender differentiated impacts of fiscal policy and engaging with budgetary processes to incorporate gender equality into the priorities of the budget (Figure 0.1.).

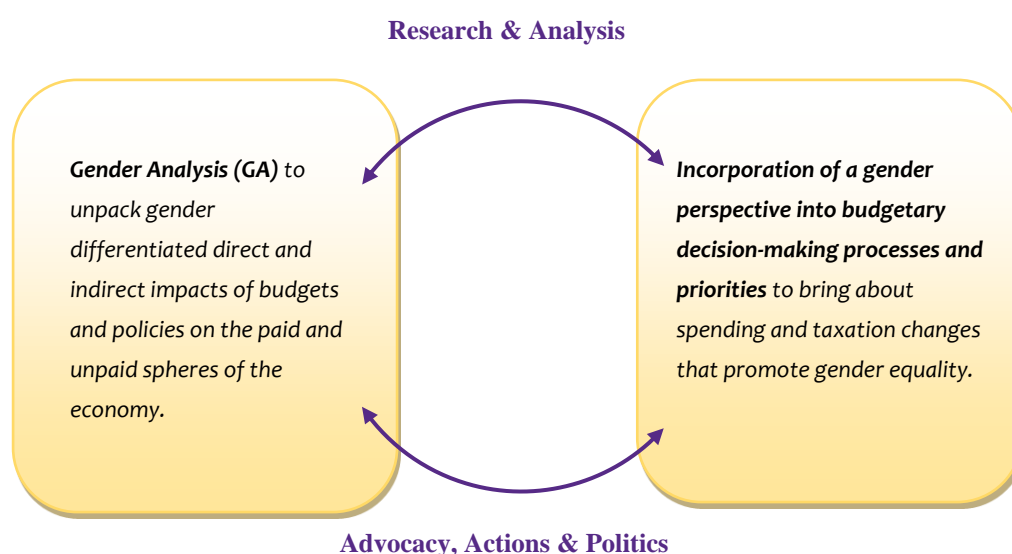


Figure 0.1 What's involved in gender-responsive budgeting?

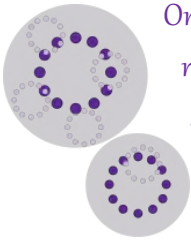
Gender-responsive budgeting in Australia

Central to Australian government initiatives at the federal, state and territory levels has been the publication of an annual **Women's Budget Statement**. The federal government produced some form of a women's budget statement over the period 1984-2013 and state and territory governments did so intermittently.

After the federal government ceased to produce a women's budget statement, civil society played a key role in pressuring government to re-introduce gender-responsive budgeting. For example, the National Foundation of Australian Women (NFAW) provided a detailed critique of the federal budget each year, and in 2019 civil society advocacy in Victoria contributed to the establishment of the Victorian parliamentary inquiry into gender-responsive budgeting.

Women's or gender budget statements published with the budget papers have now been re-introduced by the federal government (2021) and the state and territory governments of Queensland (2017), Victoria (2017), Australian Capital Territory (2019), New South Wales and Tasmania (2022) and South Australia (only 2023). Northern Territory and Western Australia (2023) publish short snapshots to highlight budget areas relevant to improving outcomes for women. Case Study 9 and 10 reviews these developments.

Why gender-responsive budgeting is needed?



One of the key problems we face as women is the deep-rooted sense among policy makers and thought leaders that women are somehow ‘other’, a special interest group, ... to be dealt with through siloed policy initiatives. You can’t treat 51% of the population as a special case or a marginal group.

Helen Dalley-Fisher, Equal Rights Alliance, 2021

Structural inequalities mean that policies and budgets are not gender neutral

Despite some progress on aspects of gender equality, Australian women still experience inequalities throughout their lives. Gender norms and societal expectations shape what women and men can and should do, and combine with other factors to structure their roles and opportunities. Gender inequalities occur where social status, power, opportunities and resources are unequal between women and men, and their economic contributions and voices are not equally valued. Structural gender inequalities mean that policies and budgets are likely to have different effects on women and men, and are therefore not neutral in their impacts.

Policies and budgets are not gender neutral due to²:

- ***Unpaid care responsibility differences***

Gender roles and norms mean that women are more likely than men to have responsibility for unpaid work and have less time for paid work and other activities.

This means that:

- Spending on public services – such as childcare and eldercare – that reduce women’s unpaid work, can have a positive effect on women’s employment.
- Cuts to public services are likely to increase women’s unpaid work to fill the care gap, reducing their paid employment
- Income, wealth and poverty differences occur.

- ***Women have lower incomes over a lifetime, accumulate lower levels of wealth and retirement income, and are more likely to be living in poverty.***

This means that:

- Income tax cuts are less likely to benefit women than men.
- Business tax cuts are less likely to benefit women because women are less likely to be company owners or large shareholders.
- Income tax concessions are more likely to benefit men because men have higher lifetime incomes.
- Cuts to public services and increases in user pay service are more likely to negatively affect women, and women are more likely to gain from spending in public services and welfare benefits.

- *Inequalities within the household*

Partners within households often don't share income equally and women may not benefit as much as men when household income rises.

This means that:

- Policies that reduce women's access to independent income can increase women's vulnerability to financial abuse and violence.
- Policies that promote equality between working-age partners in their paid and unpaid roles could have a positive impact on older women's retirement income.

- *Under-representation in decision-making*

Women continue to be under-represented in public life.

This means that:

- Government policies (including economic policies) may not take women's needs and priorities into account, thereby increasing gender inequalities.

- *Greater vulnerability to gendered violence*

Violence against women and girls continues to be widespread and under-reported, while costing lives. Gender inequalities, and other intersecting forms of inequality, provide the social context in which violence against women and girls emerges.

This means that:

- Policies that promote women's economic security are likely to have an effects on their vulnerability to violence.

Why is gender-responsive budgeting is important?

Gender-responsive budgeting is 'good budgeting' because of its capacity to improve budget and policy processes and decisions more generally.

Gender-responsive budgeting:

- **Exposes inequalities** that might inadvertently have become embedded in policies and budgets. An understanding of gender impacts can help address these inequalities and reduce unintended consequences.
- **Highlights the role of unpaid work**, disproportionately done by women, as part of a wider perspective of the economy that considers all paid and unpaid processes of provisioning that contribute to human wellbeing.
- **Closes gender gaps** by promoting measures such as addressing the unequal distribution of unpaid work, reducing gender pay gaps, reducing inequality in representation and leadership, and addressing gender-based violence.

- **Promotes efficiency** by recognising that men and women are likely to behave differently in response to policy because they are systematically differently placed in the economy and society. Gender analysis can improve the efficiency of policy-making by:
 - highlighting potential unintended consequences
 - addressing gender biases in meeting the different needs of men and women through the services, infrastructure and the tax-transfer system that are currently costly to economic growth and wellbeing
 - making the most of resources including labour, there by increasing economic growth.
- **Promotes effectiveness with better and more evidence-based decision-making**, ensuring that spending and revenue-raising is meet intended objectives. The absence of an informed and evidence-based gender analysis risks delivering inadequate revenue raising, poor services and a lack of value for money.
- **Demand for evidence-based policies requires an investment in and use of gender-disaggregated data**, including the collection of time use survey data to inform policy so that it reflects the gendered patterns of unpaid work and its relationship to paid work.
- **Improves participation critical to budget transparency and accountability** by fostering women and men’s participation in budget processes, and ensuring that women’s voices are heard and their needs and rights considered when budgets are being developed.

Gender-responsive budgeting is a tool for analysis and change



Gender-responsive budgeting is not just a method of policy assessment, but of policy improvement.

A tool for analysis

Central to gender-responsive budgeting is gender analysis to evaluate the potential and actual impact of policies and budgets. Gender analysis provides information about whether or not a policy proposal has gender impacts, and the features of those impacts.

Decision-makers can use these gender assessments of impacts to develop policies to promote gender equality. The case studies that follow in this casebook provide examples of gender analyses of policies and budgets of Australian governments that illustrate various principles of gender analysis of the budget (see Box 0.1).

Box 0.1 Some principles of gender analysis of the budget

<p>Look at impacts on individuals, as well as households.</p> <ul style="list-style-type: none">• Gender norms, attitudes and inequalities may mean that a policy may be unfair and/or affect patterns of behaviour.• Interests within households may differ, so policies that benefit a household's decision maker may not benefit all household members.• Policy may affect decision making power, financial independence and safety within households.
<p>Take account of effects on the unpaid care economy.</p> <ul style="list-style-type: none">• For example, recognise that the fiscal benefits of encouraging women into employment are not 'free' but may have an impact on unpaid care.
<p>Examine differences within particular groups of women and men (such as income, disability, sexuality and so on), wherever relevant.</p> <ul style="list-style-type: none">• Focus on access to services, participation in decision-making and discrimination experienced by the most disadvantaged.• Consider the views of relevant groups and their advocates.
<p>Take a life cycle perspective, wherever possible.</p> <ul style="list-style-type: none">• The long-term effects of policies may outweigh current impacts. For example, policies that make it easier for women to continue doing unpaid care may have negative impacts on women's lifetime earnings, retirement income and wealth accumulation.
<p>Quantify gender differences in effects, where possible, and expand understandings with qualitative arguments.</p> <ul style="list-style-type: none">• But don't assume no gender effect if it isn't possible to quantify; most policies have some gender effect.• Even where impacts can't be measured, qualitative arguments about such effects need to be taken into account.
<p>Apply a gender analysis at different policy and budget levels (including program, policy, departmental, sectorial or industry, whole of government, cumulative, macroeconomic).</p> <ul style="list-style-type: none">• Analysis at different levels can reveal different insights about gender impacts of budgets and their interrelated nature.
<p>All spending and revenue-raising policies need to be assessed for their gender impacts.</p> <ul style="list-style-type: none">• Recognise that gender specific expenditure and taxation is a small proportion of budgets. Studies show gender specific expenditure is usually less than 1% to the total spend of the budget.

A tool for budgetary and policy change

Gender-responsive budgeting involves using gender analysis and assessments of impacts to ensure that policy and resourcing promotes gender equality.

A deep understanding of policy and budget decision-making processes and the budget cycle, or the system of public financial management (PFM), is required in order to influence policies and budgets. This includes recognising the different budget stages, actors and entry points for intervention.

The budget cycle plays a critical role in structuring budget processes and decision-making.

However, there are differences in the timing of the different budget stages, budget rules and institutional features across the different levels of government in Australia.

Figure 0.2 shows the different phases of the federal budget cycle and key institutions and actors.

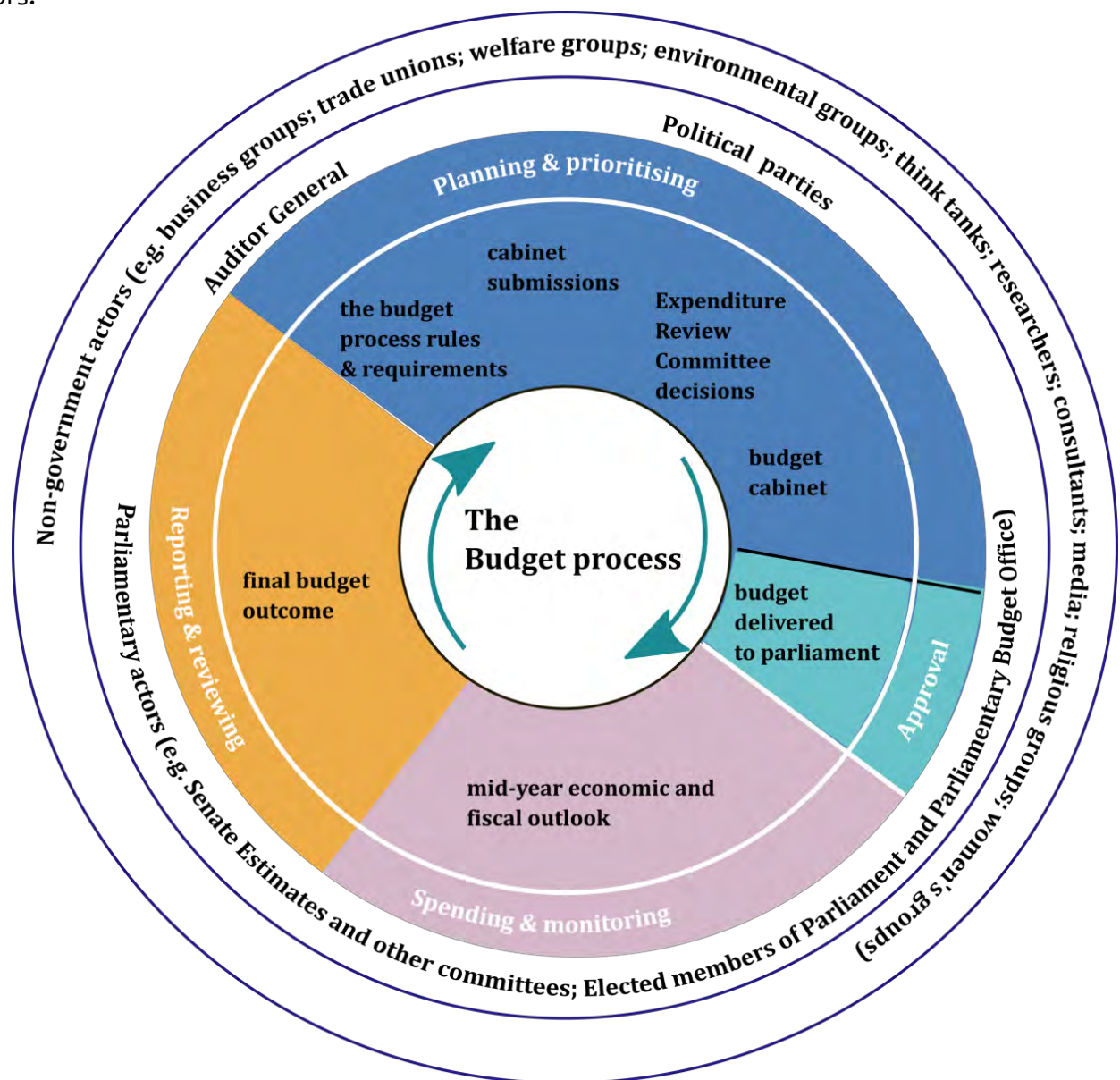


Figure 0.2 The Australian federal budget process

Adapted by authors from Australian Government Department of Finance (2021)³

- The budget is normally delivered to Parliament in May, but the work begins with the Department of Finance circulating the instructions about the budget priorities and process. The Department of Finance coordinates the preparation of the budget and forward estimates.
- The primary responsibility for planning and prioritising the budget rests on the Expenditure Review Committee, a Cabinet committee of senior ministers chaired by the Prime Minister. The Treasurer works closely with other ministers to develop budgets for each government department. The federal Cabinet approves the budget ahead of its introduction to Parliament.
- A key element in the spending and monitoring stage, required under the Charter of Budget Honesty, is Treasury's update of the economic and fiscal position of the budget part way through the financial year – the Mid-Year Economic and Fiscal Outlook (MYEFO). Included in MYEFO is a comparison of estimated expenditure to actual expenditure and an appendix summarising all policy decisions taken since the budget was tabled.
- The Final Budget Outcome is a key feature of the reporting, reviewing and auditing stage of the budget. It is released no later than three months after the end of the financial year. The financial statements in the Final Budget Outcome are similar to those in the budget but provide actual outcomes rather than estimates.

The two outer circles in Figure 0.2 illustrate other participants in the budget process. The eight Estimates Committees of the Senate, for example, provide scrutiny of the budget by examining what the government collects and spends over the year. Opposition parties commission costings and research, including from the Parliamentary Budget Office to debate and monitor the budget's impact. Many external actors interact across the budget cycle. Powerful influences are business peak groups, lobbyists, think tanks and media. Other external actors include women's organisations, environmental bodies, unions and welfare groups.

Charting the budget cycle will help gender advocates, activists and researchers identify opportunities to influence policies and budgets. Figure 0.3 provides a broad view of the Australian federal budget stages highlighting timing, activities and the actors involved.

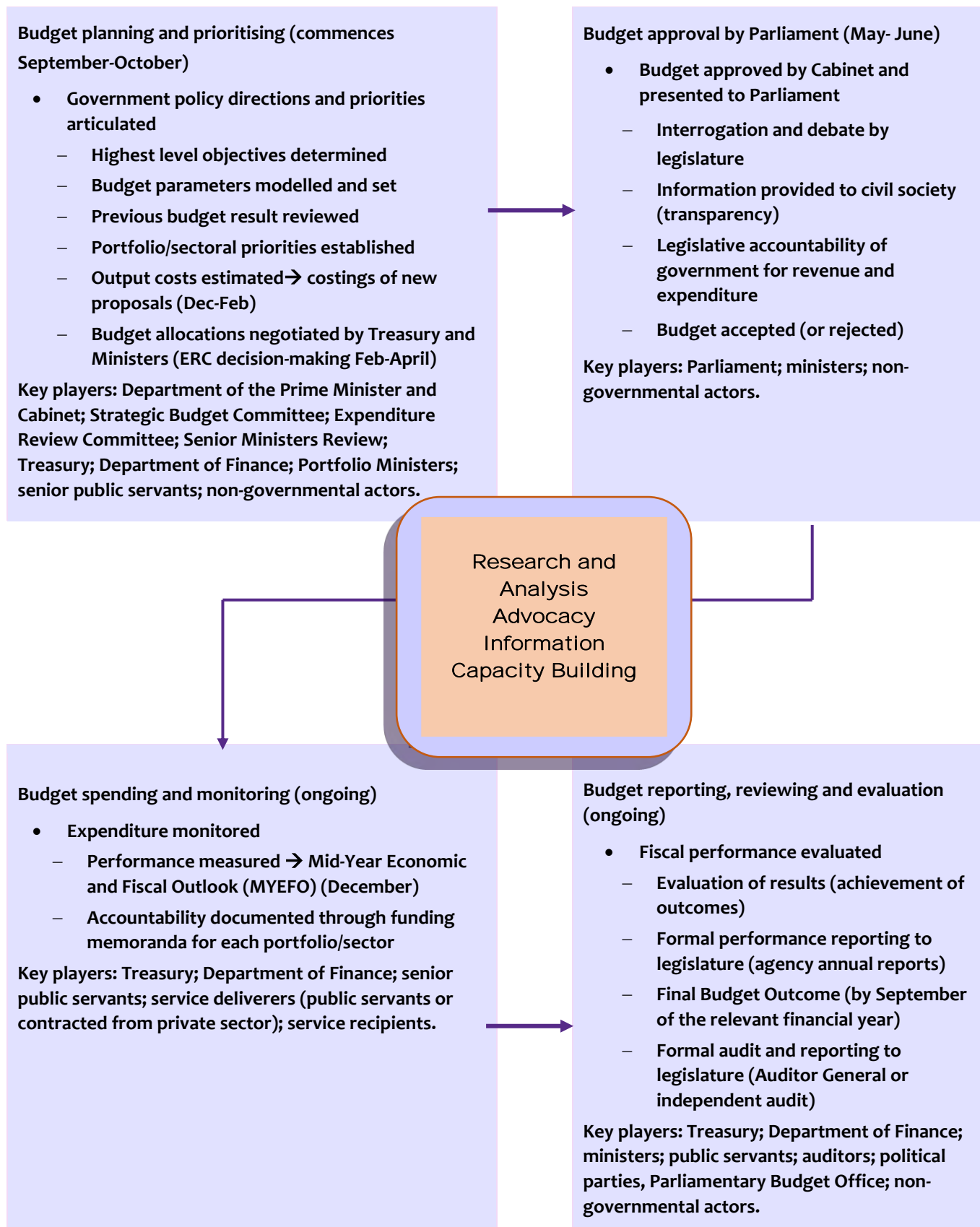


Figure 0.3 Actors throughout the budget cycle in Australia

As noted in Figure 0.3, Australia's federal system requires an understanding of the specific institutions and rules of the different jurisdictions.

Further, in practice, gender-responsive budgeting initiatives in Australia and internationally have tended to focus on planning and approval stages of the budget cycle. A limited approach to the budget cycle reduces the opportunities for changing policies and budgets to deliver gender equality. To address this the federal government extended gender analysis to MYEFO in 2023. It needs to be emphasized that budget decision-making is as much a political process, as a technical one. For gender-responsive budgeting to realise its full transformational potential it needs to engage with the political nature of the budget.

The sections of this casebook

A picture of gender analysis and actions for changing policy and budgets in the Australian context will be developed in the following sections:

Part 1 provides examples of the application of gender analysis to the areas of taxation, social security, public services, cumulative impact analyses and public investment in social infrastructure. It draws on selected Australian studies to illustrate the critical role of gender analysis in providing evidence and guiding better decisions for gender equality.

Part 2 outlines strategies that civil society groups and individuals can use to communicate gender analysis and influence policy and budget decision-making.

Part 3 adds a uniquely Australian dimension to the original UK *Women Count Casebook* with an examination of the resurgence of the publication of a gender and women's budget statement by the different levels of government in Australia since 2016. It outlines the context in which these statements have emerged and the key characteristics of these initiatives. The contribution of gender and women's budget statements to progressing an agenda for gender-responsive budgeting in Australia is assessed, including their sustainability.

Notes, Introduction

¹ To cite this work: Costa, M., & Sharp, R. (2025). *Women Count Australia: A Casebook for Gender-Responsive Budgeting*. Adelaide, Australia.

We would like to thank Mary-Ann Stephenson, author of *Getting started*. In UK Women's Budget Group. (2018). [Women Count: A Casebook For Gender-Responsive Budgeting Groups](#). United Kingdom.

² Stephenson (2018). *Op. cit.*

³ Australian Government Department of Finance. (2021). [The budget process – Overview](#). Canberra, Commonwealth Government.