

ORGANIZATIONAL DETAILS

Conference Organizers

Giulia Mennillo
Akademie für Politische Bildung

Laura Seelkopf
Ludwig-Maximilians-Universität München

Registration

Alexandra Tatum
Tel.: +49 8158 256-17
Fax: +49 8158 256-6617
a.tatum@apb-tutzing.de

Please register for the conference before **October 25, 2023** by using our online application form here.

Information for arrivals of non-German speakers and participants

Please arrive no later than 6 pm for check-in and welcome dinner.

Cancellation Policies

If you are registered, but cannot take part for some reason, please notify Alexandra Tatum by **October 29, 2023** (at the latest). Cancellation is free of charge up to eight days prior to the opening of our conference. From day seven to day five we charge you 50 percent of the conference fee. The cancellation fee rises to 75 percent from day four to day three. On day one and two before the opening of our conference we charge you the entire conference fee in case of cancellation or no-show.

Conference Fee

Including room and board 140 €
(Reduced Fee 80 €).
Including meals but without room 90 €
(Reduced Fee 60 €).

We kindly ask you to pay the conference registration fee in cash in Euros or via a German debit card at the reception upon your arrival at the Academy. Please note we have no facilities for processing credit card payments.

Individual services ordered and not used (meals, overnights, food intolerances, allergies) will not be reimbursed.

Pupils, students, volunteers doing military service and federal voluntary service, trainees, unemployed persons and recipients of citizen's allowance/basic income support are entitled to a reduced fee (please indicate this when registering).

Meals

The Academy offers you vegetarian and non-vegetarian food. Please let us know in advance which kind of meal you prefer. In case of any food intolerances or allergies we are happy to prepare a meal for you for an additional 10 € per conference taking into account your intolerances or allergies.

ROAD CONSTRUCTION MEASURES

The main street in Tutzing is currently under construction. This may cause delays in arrival and departure. Bus and taxi services between the Academy and the train station are also affected. Please consider this when planning your trip.

HOW TO FIND US

Tutzing is located approximately 35 km southwest of Munich on Lake Starnberg (Starnberger See).

From Munich Central Station (Hauptbahnhof): Take the urban railway S-6 (S-Bahn) or the regional train (RB) to Tutzing. At the train station in Tutzing, take the Bus 958/978 to "Klenzestraße". You will also find cabs at the front entrance of Tutzing train station. Please note our special offers for conference tickets through the Deutsche Bahn (DB) found on our Website, see contact „how to find us“.

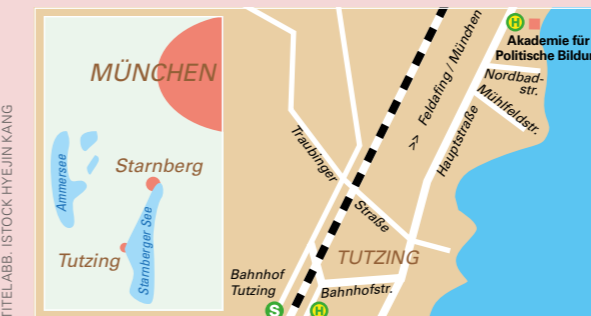


From the airport take the urban railway S-1 or S-8 to Munich Central Station and follow the instructions above.

You can also reach the Academy by foot from Tutzing train station. It takes you 20 to 30 minutes.

To reach the Academy by car, take freeway A95 from Munich via A952 to Starnberg and continue on the federal highway until you pass the town of Traubing, then take a left. At the end of the road turn right to Tutzing. The Academy is on your left shortly after passing the town sign Tutzing.

Our guests are invited to use the charging points of the Academy for E-vehicles (cars, scooters, bikes) free of charge.



TITELABB. ISTOCK-HYEJIN KANG

Akademie für Politische Bildung

Buchensee 1 · 82327 Tutzing
Tel.: +49 8158 256-0
www.apb-tutzing.de



45-2-23 | 18.12.2023.TA



AKADEMIE FÜR
POLITISCHE BILDUNG
TUTZING

The Politics of Gendered Taxation



November 8 – 10, 2023

In cooperation with



INVITATION

The international community has pledged to end discrimination of women. Yet, governments around the world continue to discriminate against their female citizens. A field where this “spirit of a people, its cultural level, its social structure” is most visible is the tax system (Schumpeter 1918). Taxation shows what the government can and cannot do, who pays and who benefits. It reflects societal preferences and shows how the state perceives its female citizens. In 1984, the European Union called on member states to end gender bias in taxation. Since then, explicit bias has become less prevalent, but indirect discrimination continues to persist around the world. Therefore, reforming tax systems to reduce gender discrimination remains on the list for urgent reforms globally. International Organisations (IOs) and scholarship have shown that tax systems discriminate against women, which has negative implications for female citizens, but also for society as a whole. Yet, we still do not know very little about the factors that help or hinder gender-equalizing tax policy change. When, how and why do countries reform their tax systems? And why do they end gender discrimination in one field, but not the other? Why do some introduce gender-discriminatory tax practices? What is the role of IOs? Where does female agency come in? In short, what explains the politics of gendered taxation?

Giulia Mennillo

Akademie für Politische Bildung

Laura Seelkopf

Ludwig-Maximilians-Universität München

WEDNESDAY, NOVEMBER 8, 2023

2.00 pm **Arrival and Coffee**

3.00 pm **Keynotes (German)**

Ulrike Spangenberg

Bundesstiftung Gleichstellung, Berlin

Andreas Peichl

ifo Institut, Ludwig-Maximilians-Universität München

4.00 pm **Coffee Break**

4.30 pm **Panel discussion (German)**

Julika Sandt

FDP

Tim Pargent, MdL

Die Grünen

Ulrike Spangenberg

Andreas Peichl

Moderator: *Giulia Mennillo*

6.30 pm **Welcome Dinner**

THURSDAY, NOVEMBER 9, 2023

8.00 am **Breakfast**

Gendered Taxation – An Interdisciplinary View

9.00 am Chair: *Laura Seelkopf*

Gender Equality and Taxation – International Perspectives

Åsa Gunnarsson

Umeå University

Gendered Taxes: The Interaction of Tax Policy with Gender Equality

Maria Coelho

International Monetary Fund,

Washington D.C.

Engendering taxation in low-income countries: Politics and practice

Jalia Kangave (online)

International Centre for Tax & Development, United Kingdom

Assessing tax fairness in developing countries through a gendered lens

Henrique Alencar

Oxfam Novib, The Netherlands

The Gendered Effects of Income Taxation

11.00 am Chair: *Timm Betz*

The Impact of Joint Taxation: Analysing Same-Sex Couples

Elena Herold

ifo Institut, Ludwig-Maximilians-Universität München

Tax Policy & Gender (In)equality

Leonie Koch

Ludwig-Maximilians-Universität München

Understanding shifts in family taxation: policy goals, tax individualisation and quantitative measurement

Casper Kikken

Universiteit Hasselt

12.30 pm **Lunch**

The Gendered Effects of Indirect Taxation and Tax Compliance

1.30 pm Chair: *Bernhard Reinsberg*

Gender and Drivers of Tax Compliance in Lower Income Countries

Iyengar Srivatsa Sripriya (online)

University of Cambridge

A Study on the Impact of Electronic Transaction Charges on Female Online Entrepreneurs in Ghana

Angela Azumah Alu (online)

Oxfam in Ghana

Analysing the Gender-Equalising VAT Diplomacy – Zimbabwean Perspective

Vanessa Jaravaza (online)

Women’s University in Africa, Aluma

Free the Period? Evaluating Tampon Tax Reforms Using Household Scanner Data

Klara Kinnl

Wirtschaftsuniversität Wien

3.30 pm **Coffee**

The Politics of Gendered Indirect Taxation

4.00 pm Chair: *Laura Seelkopf*

Gendered taxation: IMF tax advice and the disempowerment of women

Bernhard Reinsberg

University of Glasgow

Representation and the Trade Roots of the Gender Pay Gap

Timm Betz

Technische Universität München

Tackling Tampon Taxes – A Comparative Analysis of Drivers for Tax Reforms on Menstrual Hygiene Products

Sarah Lehmann

Ludwig-Maximilians-Universität München

6.30 pm **Dinner**

FRIDAY, NOVEMBER 10, 2023

8.00 am **Breakfast**

The Politics of Gendered Direct Taxation

9.00 am Chair: *Sarah Lehmann*

The Gendered Politics of Tax Policy-Making: The Case of Tampons and Splitting in Germany

Natascha S. Neudorfer (online)

Heinrich-Heine-Universität Düsseldorf

Laura Seelkopf

Ludwig-Maximilians-Universität München

Revealed vs. stated preferences: On the politics of couples’ taxation

Daniel Weishaar

Ludwig-Maximilians-Universität München

10.30 am **Roundtable: Where Next in the Research on the Effects and Politics of Gendered Taxation?**

Maria Coelho

Jalia Kangave (online)

Casper Kikken

Moderator: *Laura Seelkopf*

12.00 pm **Lunch and Farewell**