



---

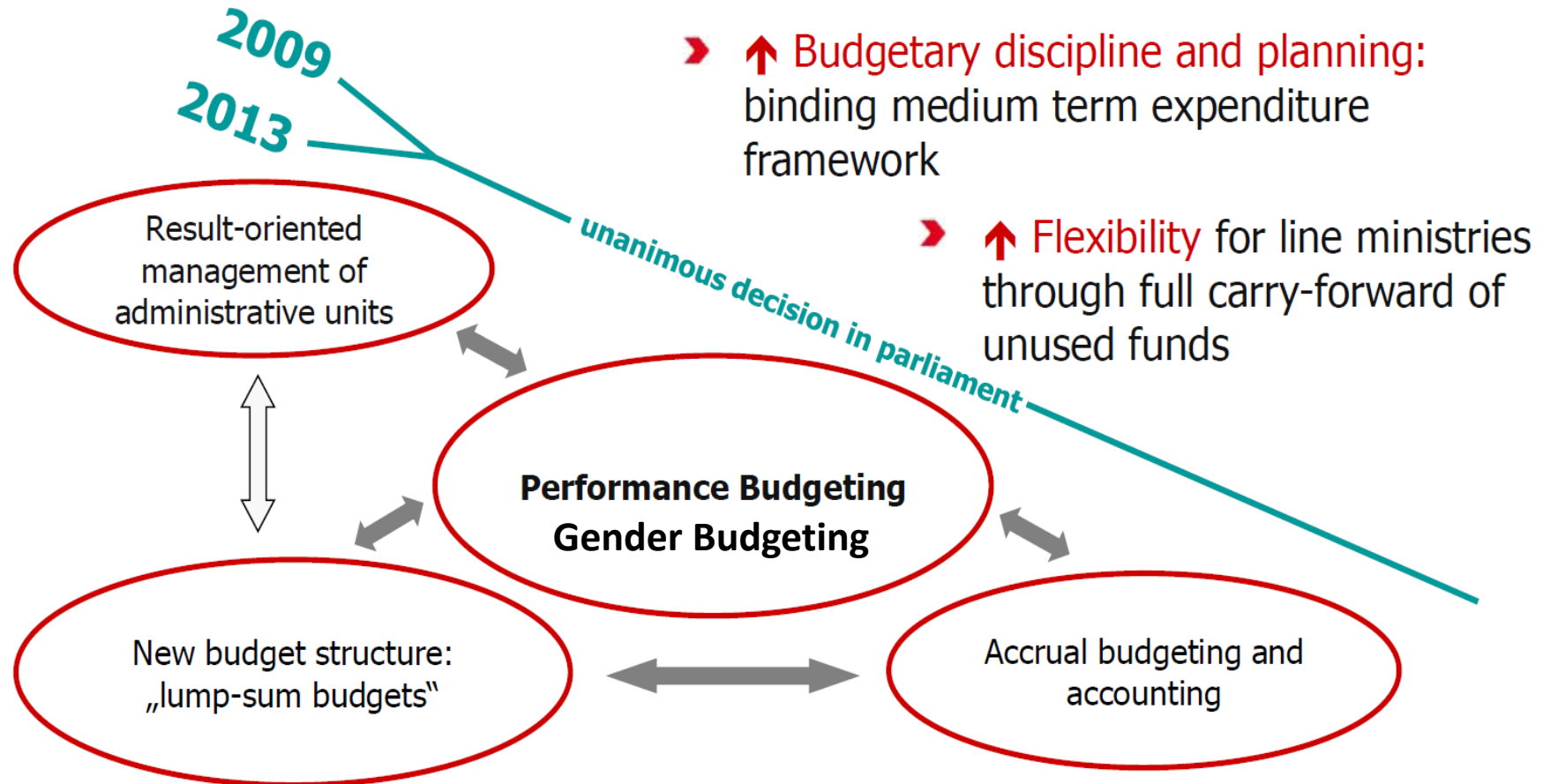
# THE IMPLEMENTATION OF GENDER BUDGETING IN AUSTRIA

Johann Seiwald  
Parliamentary Budget Office

March 17, 2022



# Gender Budgeting as part of a broader reform package





# Constitutional Framework

**Commitment for effective gender equality** as part of the Austrian Constitution and the new federal budget law

- Art. 7(2) Austrian Constitution:  
“The Federation, Laender and municipalities are committed to the effective equality of women and men. Measures to promote equality of women and men, particularly by eliminating actual existing inequalities, are permitted.”
- Art. 13 (3) Austrian Constitution:  
“The Federation, Laender and municipalities have to aim for gender equality in managing their budgets.”
- Art. 51(8) Austrian Constitution:  
“In the budget management of the Federation, the principle of outcome orientation – in particular the objective of gender equality - ... are to be considered.”

**The Austrian Constitution as a basis for gender equality has gained international attention.**



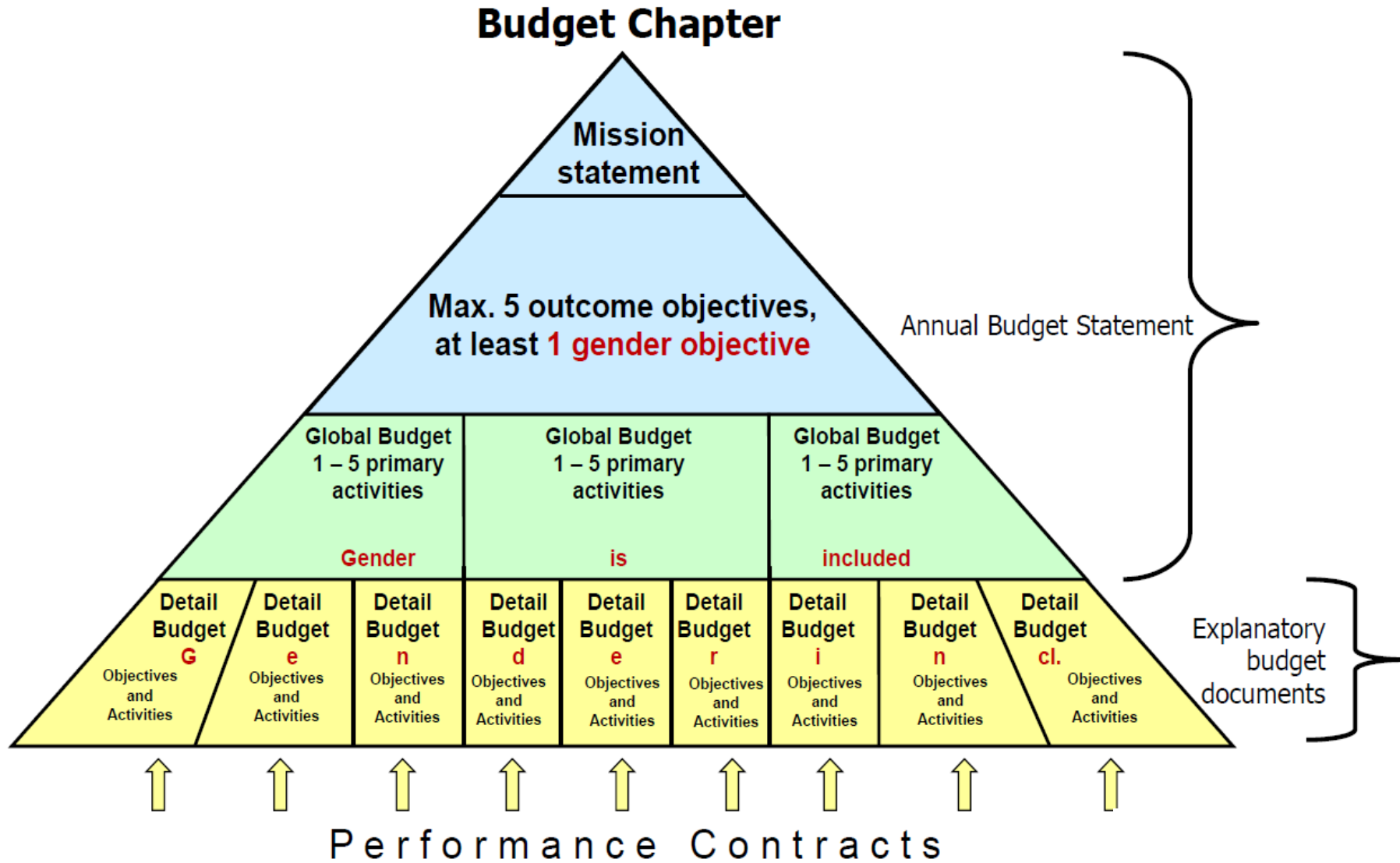
# Gender information as part of performance budgeting and reporting

Gender information as part of performance information is presented in the following documents:

- **Annual budget documents** and of the **strategy report** accompanying the Medium-Term Expenditure Framework
- **Impact assessment** for legal proposals presented by the government
- Annual **performance reports** by the Performance Management Office (separate supplement for gender objectives/measures/indicators)
- Additional **reports with a gender perspective** submitted to the National Council (e.g., income reports, reports concerning gender equality, SDG reporting)



# Performance Budgeting Framework





# Gender Objectives

- **Wide variety of gender objectives defined in the annual budgets:**
  - Reduction of the gender pay gap
  - Fair distribution of between paid and unpaid work
  - Stronger representation of women in boards – focus on state-owned enterprises
  - Better balance between family and career for parents
  - Protection of women, children and elderly people from violence
  - Sustainable development of rural regions concerning equal opportunities for women and men
  - Reduce poverty among women
  - Ensure equal treatment regarding mobility and assure equal access to transportation services



# Example: Ministry of Finance, Chapter "Taxes"

	Outcome
<b>Outcome objective</b>	<b>Improve distribution of paid and unpaid work between women and men by the tax system</b>
<b>Why this outcome objective?</b>	For different reasons (e.g. carry-out of unpaid work, high part-time work ratio, employment in fields with lower average payment, child care) the gender pay gap in Austria tends to be on a high level compared to other countries. The gender pay gap is the difference between male and female earnings expressed as a percentage of male earnings.
<b>What is being done to achieve this outcome?</b>	Give incentives for (full) employment of women in the tax system (e.g. reduction of the minimum income tax rate for increasing full employment of women)
<b>What would success look like?</b> <b>Indicators</b>	<b>Gender pay gap:</b> actual status 2015: 21.7 %, 2016: 20.1 % *); target level 2018: 21.4 %, 2019: 21.3 % <b>Women in part-time work **):</b> actual status 2015: 82.2 %, 2016: 78.2 % target level 2018: 79.8 %, 2019: 79.6 %  *) The actual value for 2016 was published after targets level for 2018/2019 were defined **) Percentage of women part-time employees in total number of part-time employees

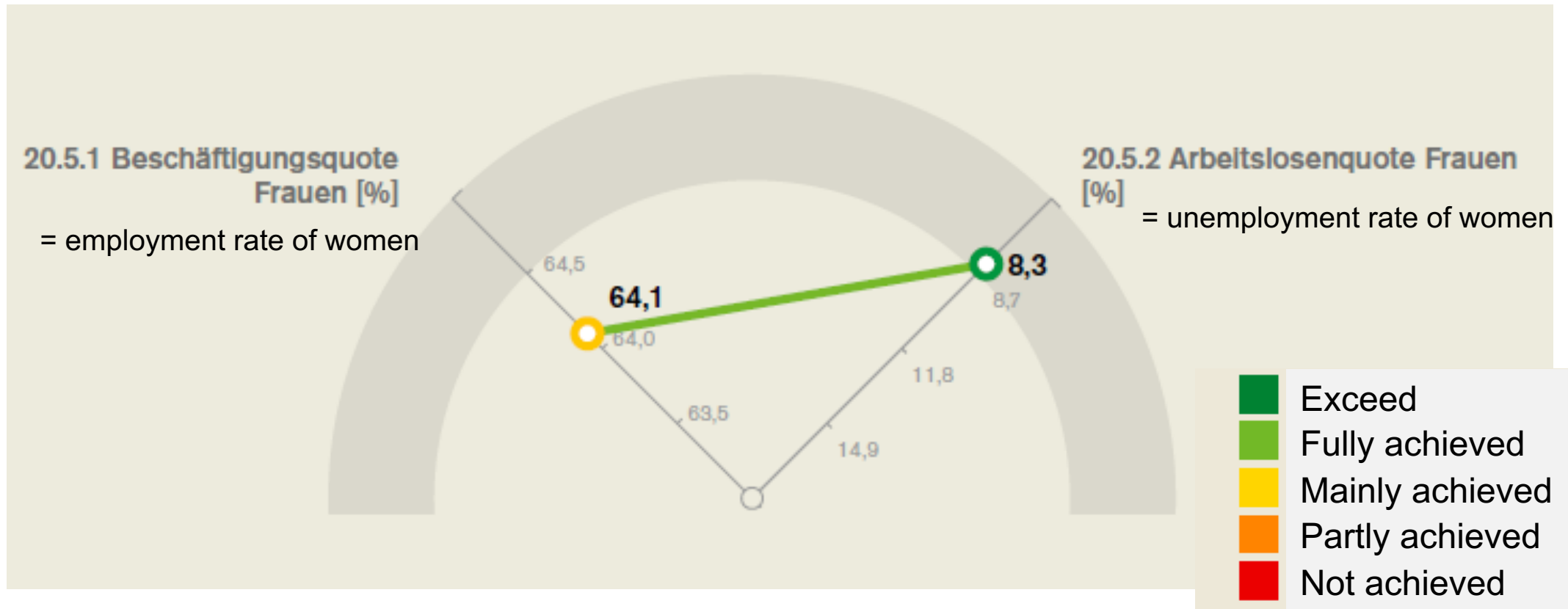


# Performance Reporting

## Work (Chapter 20)

Performance objective #5

Increasing re-entry rate of women into labor market after child break







# Gender Map

Budget Chapter	Gender Objective	Measures	Indicators
20-Labour	Women are increasingly involved in working life.	Continuation of the FIT programme (women in crafts and technology).	20.5.1 Employment rate Women (15-64 years)
		Qualification of women and women returning to work (educational measures, course costs,	20.5.2 Employment rate Women (25-44 years)
		Labour market-related offers of counselling and childcare facilities for women (e.g. regarding childcare, support during training,	20.5.3 Unemployment rate Women 25-44 years
21-Social Affairs and Consumer Protection	Improving opportunities for women with disabilities in labour market.	Redesign of the measures for special support for women with disabilities.	21.3.1 Difference between the share of women in the total number of disabled beneficiaries employed and the share of women in the total number of disabled beneficiaries
22-Pension Insurance	Increase the proportion of women who are entitled to their own pension.	Information (pension forecast) about the advantages of working longer or limiting part-time phases.	22.2.1 Percentage of women who receive their own pension



# Achievements and next steps

- ✓ Gender Budgeting is an integral part of the performance budgeting system ensuring transparency, accountability and independent scrutiny of gender equality
- ✓ Gender Budgeting is relevant for (budgetary) policy decision making at all different levels
- ✓ Higher Awareness of Gender Budgeting/Gender Equality at political and administrative level
- ✓ Elaborated legal framework supports improvements in gender equality but no guarantee for closing gender gaps
- ✓ Still room for improvement regarding the current implementation (e.g. gender statement, gender disaggregated data)
- ✓ Overall strategy still missing and no tracking of gender-related expenditure



---

# Thank you for your Attention

Johann Seiwald

Senior Expert of PBO

Phone: +43 1 40 110-2884

Mobil: +43 676 8900-2884

E-mail: [Johann.Seiwald@parlament.gv.at](mailto:Johann.Seiwald@parlament.gv.at)