

The background of the entire page is a vibrant, stylized illustration of a diverse group of women's faces. The women have various skin tones, hair colors, and styles, and are wearing different types of jewelry and clothing. The style is reminiscent of pop art or graphic design. The faces are arranged in a dense, overlapping pattern, creating a sense of a large, inclusive community.

WHAT KIND OF ECONOMIC GROWTH DO WOMEN NEED?

Proposals for development with
a gender perspective in Latin
America and the Caribbean



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ÍNDICE

PRESENTATION	5
WHAT KIND OF ECONOMIC GROWTH DO WOMEN NEED? Proposals for development with a gender perspective in Latin America and the Caribbean	7
LIMITATIONS OF THE TRADITIONAL ECONOMIC APPROACH	10
WHAT IS THE SITUATION OF WOMEN IN LATIN AMERICAN ECONOMIES?	17
WHAT ECONOMY DO WE WANT?	23
WHAT HAPPENED TO LATIN AMERICAN WOMEN AND THEIR ECONOMIC OPPORTUNITIES?	29
REFERENCES	40

PRESENTATION



This document seeks to draw attention to the inadequacy of the Gross Domestic Product (GDP) as a measure of economic performance. Although GDP is a widely used indicator, it is also incomplete to fully evaluate the situation of the economy of a country and even less of women.

The significant social and economic inequalities that pre-existed before the long period of economic growth experienced by Latin America in the 21st century and the economic models based on the export of commodities with little multiplier effect on the labor market and on tax collection failed to generate the conditions so that substantial improvements are observed at micro level.

Particularly, in the case of women, the increase in GDP did not guarantee the generation of jobs in sufficient quality and quantity nor the gap reduction when comparing to men. The economic autonomy of women and the quality of work continues to be a pending debt, which is why their low income and their over-representation in poor households persists.

In this context, the debate regarding the post-pandemic economic recovery that refers exclusively to the increase in GDP is clearly insufficient as a development objective, since women will once again be left behind.

The type of growth that women require must generate jobs with social security, tax resources to finance the services that allow them to join paid work under equal conditions, both in terms of education qualifications and the workload of unpaid work.

As long as women remain behind regarding the skills demanded by the market and continue to be primarily responsible for care and domestic work, they will always have difficulties joining and staying in well-paid, stable, quality jobs.

Advancing towards gender equality and the well-being and emancipation of women requires patterns of economic growth inherently different from those prevailing in Latin America. The post-COVID recovery requires a structural transformation of the conditions for economic growth.

WHAT KIND OF ECONOMIC GROWTH DO WOMEN NEED?

Proposals for development with a gender perspective in Latin America and the Caribbean



It is essential to initially understand that there is not only one type of woman to answer this question. We are plural and diverse, cis, trans, black, white, indigenous, migrant, we live in rural areas and in cities, we are young, old, girls, lesbians, mothers, grandmothers, single, married. We are many and diverse, with different questions that permeate our lives and our affections.

When dealing with the issues that unify Latin American women, we must also consider the socioeconomic differences between the countries that make up our continent. Economies that went through different levels of industrialization, with different formats of care relationships, with greater or lesser participation of the Government, private sector, family, and community. Economies that have different race relationships, languages and different issues related to poverty and inequality.

So, to analyze what Latin American women need, it is important that the starting point is always that of diversity, seeking a look from the sectors of the population that are marginalized by the economic system. With respect to Latin America, despite our structural and social differences, we have common points that unify our history. Our territories went through violent colonization processes, suffered and are undergoing democratic interventions. Structural economic issues are reflected in our social constitution, and in the places, we occupy in the labor market.

What brings unity to our struggle as women is the understanding that we live in an unequal society, characterized by different systems of oppressions, such as, gender, race, and class, and that within this structure we are in inferior places.

Additionally, there are the countries of the South, where Latin Americans have a geopolitical role historically relegated to the periphery of the world. This specifically means that our economies are mainly oriented towards the export of agricultural production and low value-added manufactures. Another characteristic issue is high social inequality, which is fed back into a political-economic system based on maintaining the privileges of a tiny part of the population. Attempts to strengthen democracy are constantly weakened by interventionist processes.

The above-mentioned structural inequalities can be verified when statistics and indicators related to gender are analyzed. The centuries of struggle of Latin American women opened gaps in the political and economic system, so that our lives were valued and our voices heard. We made important progress in terms of social legislation, reproductive rights and statistics related to gender.

Even so, structurally, the changes are limited, which leads us to think that solutions and issues must be analyzed from new perspectives. Policies for access to opportunities for women in the labor market, according to what the main international organizations such as the World Bank and the IMF point out, are not enough. The “empowerment of women and girls”, through greater opportunities to access the labor market and microcredit policies, does not solve the issues of all women. The view that the lack of opportunities is the main impediment to the development of peripheral countries is limited. It is mainly based on a specific type of growth, which is related to the increase in the Gross Domestic Product (GDP).

The search for new solutions for the lives of women and communities in Latin American countries, therefore, involves understanding the economy from new perspectives, seeking solutions that are not colonizing. This need is even more relevant in our historical moment when the pandemic crisis deepens inequalities between countries and internally. The pandemic affects world capitalism in a period in which we were already living in an economic, political, environmental, labor market and care crisis.

This work aims to analyze, from a feminist and Latin American perspective, what type of growth, development, what paths we should pursue. For this, we divide the analysis into three sections, in

in addition to this introduction: in the first, we will critique the limitations of the traditional economic approach, the way in which the main economic indicators are measured and the solutions for women provisioned by the main international organizations. In the second part, we will analyze female insertion in Latin America, highlighting the years 2000, in which we lived a period of economic growth followed by a process of recession and political crisis, which recently culminated in the pandemic crisis. Finally, in the third and last section, we will analyze the main solutions for the systemic crisis that we face under the gaze of feminist economics, where we highlight macroeconomic policies oriented towards the labor market, tax system, social protection, and sustainability of life.



LIMITATIONS OF THE TRADITIONAL ECONOMIC APPROACH

The growth of GDP and monetary income are not directly related to the improvement in the quality of life of the entire population, mainly women of marginalized classes and races. Starting with the fact that the GDP calculation formula itself does not consider most of the jobs of women, girls, and communities, mainly in peripheral countries. This is due to the fact that the System of National Accounts (SNA) comprises mostly the part of the production exchanged in the market for money.

Before proceeding further, it is important to briefly explain what the System of National Accounts (SNA) is, its importance and how it excludes women's jobs. The SNA is a model of national production accounting organized by the United Nations and that serves as a parameter for accounting in various countries of the world. It is currently one of the main tools used by the public sector to define economic policies and government investment plans. It is also used by the main international organizations, such as the World Bank and the IMF to analyze and define projections on the financial situation of the world's economies, drawing up strategies and "assistance" plans for economies with fiscal issues. The indicators derived from the SNA, where GDP is the main one, are also important thermometers used by the private sector in defining investment plans.

The first version of the SNA from 1953, and, according to Waring (2004), its main objective was to define standardized national accounts in order to organize and justify war expenditures. Currently, it serves mainly as a form of cash flow control and analysis of the debit capacity of debtor countries. Waring (2004) still emphasizes the colonizing and patriarchal character of the SNA, since the rules imposed on the debtor countries exclude a good part of the production that is not exchanged in

the market. In addition to this, it is a tool that does not measure the well-being of the population and sustainable development, considering that environmental degradation is accounted for as an externality. The same is true for most of the jobs that guarantee social reproduction.

Waring's critique of the methodology adopted by the SNA, reproduced in the work "If women counted" whose first edition dates from 1988, was an important framework for the updates that continued from the SNA, as well as in its contribution to the development of feminist economics as a line of research of its own.

The SNA went through three main revisions, in addition to the first version, from 1953, the second was released in 1968, the third in 1993 and the last in 2008. Only, the one from 1993 was part of the non-market production of households included in the national accounts, for own consumption and for agricultural production goods, excluding all domestic services, which are performed mainly by women. Activities such as cutting firewood, collecting water, cleaning the house, preparing food, and caring for people do not enter into the national production of the countries. The same exclusion occurred in the latest version, from 2008, in which the manual describes the importance of economies developing satellite accounts and provisions the main guidelines to be adopted in its formulation (VIECELI, 2020).

The devaluation and economic invisibility of unpaid domestic work generates various macroeconomic distortions, as well as profound impacts for women and girls, which we will see in the next section. Among the impacts for women and girls, it is worth mentioning that the social non-appreciation of care work generates a penalty for all women, what Folbre (2017) calls a "care penalty". The fact that these jobs are carried out by women on an unpaid basis in households has a salary impact for those who carry them out in the market, and for those who work in other sectors.

Some examples related to the macroeconomic distortions of the non-valuation of unpaid jobs are provisioned by Folbre (2015). Among them, breastfeeding. Breast milk is a product produced by nursing mothers. The fact that it is not seen as part of the economy means that women

who breastfeed instead of buying formulas, contribute negatively to national production. Even considering that breastfeeding is extremely important in the first months of the child's life to build the immune system. Another similar example are parents who, instead of hiring a service in the market, take care of their children or the elderly. They are contributing to the reduction of the GDP of the countries.

Consequently, the System of National Accounts is quite defective and discriminatory, despite its great national and international importance. Using the analogy of Carrasco (2017), we only look at the tip of a large iceberg, supported by its base. Above the waterline is the Government, the productive system, and market, and below the communities and spaces to sustain human life. The two sides are transsystemic and constituted by different times and logics. The logic of the market is not the same as that of the reproduction of human life and nature. What is happening is that the mercantile system is undermining its foundations, imposing its logic of operation of its processes on the whole of social support. This dynamic is responsible for the current economic, environmental and care crises.

Therefore, it is necessary to rethink how economic science is formulated, and this implies profound changes in paradigms and in the way in which macroeconomic policies are carried out. Starting with the change in the economy centrality and objectives.

The gender guideline and inclusive policies gained strength among the main international organizations such as the International Monetary Fund (IMF) and the World Bank (WB). These institutions start from the analysis that gender inequalities are based on factors related to the lack of opportunities. In this way, when compared to men, women have fewer opportunities for education, income, assets such as land and real estate, technological and scientific knowledge. (IMF, 2018, WB, 2020).

Regarding specifically to Latin America, the World Bank, in its report "Closing the Gender Gaps in Latin America and the Caribbean" released in 2020, mentions important progress in the continent for women in recent years, mainly related to the decrease in gender maternal mortality, increased

schooling, growth in labor market participation and in spaces of political representation. However, obstacles remain related to the high fertility rate among young women, inequalities in the labor market, and domestic violence (WB, 2020).

The main solutions pointed out by the institutions are related to policies of access to education, credit and entrepreneurship opportunities, incentives to enter the labor market, even in mostly male positions, such as in the technology and engineering areas. In this way, the institutions observe that women are empowered by removing barriers to opportunities, making changes even related to the reduction of domestic violence. The defense of these measures is also supported by the analysis that gender inequalities are impediments to the economic growth and development of the countries, as well as to the increase in the companies productivity.

In general, the solutions pointed out by international organizations, themselves, are important, insofar as they place the gender issue as a guideline indicator in public policies. However, it starts from premises that do not solve the problem of all women, because reproductive work remains invisible. Women and girls who do not work monetarily and do not study, do not do it only because they do not have the opportunity.

Women who are not in the labor market, mostly, are not idle at home, they work several hours in unpaid activities. This work must necessarily be carried out by someone. Therefore, increasing opportunities for women and girls in the labor market does not solve the problem of reproductive jobs and gender inequalities.

In the 2020 World Bank report, the institution considers that one of the impediments for women not to enter the labor market or remain in part-time occupations is related to unpaid domestic work. In addition, it considers that a good part of female occupations is related to care, health, education and domestic employment sectors, poorly paid activities with a high level of informality. The solution suggested by the institution is mainly in the incentive for female education in other, more productive areas, and in changes in the social standards of gender, also supporting men to carry out domestic work.

The solutions are partial, even in this situation, in which the institution recognizes the existence of reproductive work and its impact on gender inequalities. This is because the economic and social importance of these jobs, and how the care relations system of the countries is connected to the productive economic system are underestimated.

In a text released in 2007, Helena Hirata and Danièle Kergoat identify the new configurations of the sexual division of labor, which occurs globally. The entry of women into the labor market, in developed countries and in semi-industrialized countries, in higher-paying and more time-intensive job positions, happened based on conciliation and delegation models. This occurs through different settings depending on the country.

In conciliation, women share their paid and unpaid work time with their partners (in the case of heterosexual relationships). What in practice, even in countries with greater access to parental leave, always overloads women. Regarding the delegation model, women delegate this work to third parties, such as domestic workers, care services available in the market, or community care network. In any case, in a large part of the countries, these activities are carried out by other women, many migrants, receiving low wages and in precarious working conditions. In general, in other words, gender inequality did not show changes with "female empowerment", it only changed its configuration. We enter the paradox that "everything changes, but nothing changes" (HIRATA, KERGOAT, 2007, p. 597).

In addition, international institutions analysis starts from the assumption that the economies of the Global South are economically and technologically overdue, and that, these countries would be able to ascend economically by carrying out "correct" policies. In this sense, making women and peripheral countries more productive and competitive would necessarily lead to economic growth and development.

However, social and gender inequalities in various countries of the South, mainly agricultural product exporters, are fed back by mechanisms that give dynamism to international capitalism.

As an example of this, large food exporting companies, in peripheral countries, are profitable precisely because they employ low-cost female labor force.

Trade liberalization tends to benefit mainly the countries of the North at the expense of those of the South. Braunstein (2000), analyzing the international flow of capital and the behavior of international corporations, concluded that a good part of the workers in the export sector of the countries of the South had low education, coming from traditional families, and mothers without a spouse and monetary and time restrictions. Increasing female remuneration and improving labor rights in these sectors often results in the evasion of direct foreign investment to other countries with more flexible laws.

Therefore, the economic structures and the way in which the capitalist system is configured in the different countries must be considered when formulating policies that seek the greatest equality. Reproductive jobs are at the root of gender oppressions and condition the unequal power structures between men and women and sexual division of labor. According to Bakker and Gill (2003), these power relations constitute the gender order, which shapes and is shaped by the world economic order. The gender order is interconnected by dimensions of race and class, considering the different realities of each region of the world, and they interact at the micro (individuals), medium (institutions) and macro (forms of state, and world organization) levels. In the next section we analyze how these productive and gender relations happen in Latin America.

FINDINGS

To analyze the needs of Latin American women, the starting point should always be diversity, seeking the perspective of the population marginalized by the economic system.

Stating that the lack of opportunities is the main impediment to the development of peripheral countries is limited. This is mainly based on a specific type of growth, which is related to the increase in Gross Domestic Product (GDP).

GDP growth and monetary income are not directly related to the improvement in the quality of life of the population, especially of women from marginalized classes and races.



WHAT IS THE SITUATION OF WOMEN IN LATIN AMERICAN ECONOMIES?

In Latin American countries, gender inequality assumes a particular dynamic, whose state formation is marked by processes of colonization and exploitation of natural resources by colonizing countries, and slavery. Another characteristic of these economies are the high indicators of social inequality, which assumes a gender, race and class segregation nature and is maintained by a regressive tax system, by the capital and land concentration, international interventions, and lack of public services.

In addition, the industrial training model historically generated unemployed or underemployed surplus population. In the case of women, their entry into the labor market occurred in a marginal and segregated way, at the expense of other women, paid domestic workers, and a network of community care relationships.

The way in which the female labor force is integrated into the market is related to the productive and social structure of the economies. The industrialization process of Latin American countries is primarily marked by protectionist reforms, known as the Import Substitution Process (ISP), in force until the mid-1970s and characteristic of some regions such as Chile, Brazil, Argentina, Mexico, Uruguay, and later Peru and Colombia. Other countries such as Nicaragua, Honduras, Panama, El Salvador, Paraguay, Bolivia, and Ecuador, will industrialize later, in a different way, marked by open markets, related strongly to the US currency (VASCONEZ, 2012).

From the exhaustion of the ISP, added to the debt crisis and the violent military dictatorships, implanted with the support of the United States and allies in the 1970s and 1980s, a market liberalization process began and a decrease in the presence of the Government as provider of social policies. The economies go through a reprimarization process, in which an export model is prioritized, oriented to international interests, destroying domestic and community productions.

Isla (2015) highlights the brutal nature of dictatorships implanted in various Latin American countries, and the imposition of neoliberal policies thought by the Chicago school economists, supported by the International Monetary Fund, World Bank, the Inter-American Development Bank, and other international commercial banks. "The experience of Latin American countries shows that primitive accumulation did not occur only once but has been repeated under current globalization process"¹ (ISLA, 2015, p. 11).

With the deepening of the indebtedness of the Latin American economies in the 1980s and the announcement of the moratorium in Mexico in 1982, the impositions to reduce the expenditure of public resources for the provision of social reproduction, as well as the privatization of state companies and the relaxation of labor laws by the IMF and World Bank. As a result, political and economic instabilities deepen, as well as poverty and income concentration, and representative institutions of workers and social movements are weakened (ISLA, 2015).

In general, the economies of Latin American countries remain demarcated by structural heterogeneities, where large, unproductive companies coexist with small and medium-sized dependents. Wages are held back by the low productivity of large companies, leading to the formation of a labor market marked by high levels of informality and poverty and a capital concentrating economy, a scenario that is aggravated by the abundance of workforce and concentration land (VÁSCONEZ, 2012).

1. The experience of Latin American countries shows that primitive accumulation did not happen only once, but was repeated throughout the globalization process (ISLA, 2015, p. 11, our translation.)

Women are mainly employed in the service sectors as well as in industries oriented towards the export of commodities and manufactures, with high price elasticity. These activities are characterized by low pay, low access to labor rights and low union representation (SEGUINO, GROWN, 2006).

The social welfare policies implemented by Latin American countries during the 1980s, according to Váscquez (2012), were oriented towards poor or extremely poor individuals, based on the idea that poverty is a matter of initiative and opportunity, in addition, access to the social safety network was quite segmented. Starting in the 2000s, there is a change in the way they are done; given the low efficiency of the previous policies, de-commodification and universalization models were implemented. However, it points out the permanence of the disconnection of policies aimed at social welfare with care work, and the failures of the non-incorporation of the domestic sphere into the economic sphere, which incurs in the permanence of unequal structures of access to resources such as time and work.

Váscquez (2012) highlights that the economic growth that occurred in Latin American countries between 2002 and 2008 was important for the vertiginous reduction of poverty in the region, even uneven among the different economies. However, the proportion of women in poor households, compared to men, increased between the years 2000 and 2009 in most of the countries. The author attributes some factors to this occurrence, such as the higher percentage of women without income, compared to that of men, although a downward trend occurs; the lowest percentage of female asset owners; the lack of vision of the policies to combat poverty regarding the situation of women and care-oriented work. At the same time that there is a relative increase in women in poor households, there is a growth in households whose women are the main source of income, which the author attributes to the economic crisis issue, to the increase in migration of women, and female single-parent households.

Latent inequality in Latin American countries can also be observed in access to social welfare policies related to caring for people. According to Esquivel (2012), despite the differences between economies, care regimes in Latin America, that is, the set of economic and social policies oriented towards people who need care, have some common characteristics. Starting with the fact that they are not universal, the main responsible for the provision of care are families, especially women,

and, therefore, they are understood as a private matter. As a consequence, family-work conciliation policies are seen as matters related to women, based on the idea that care must be provided by the mother. In addition, there is a high fragmentation of effective coverage, associated, mainly, with rights related to formal work. This situation is quite contradictory given the level of informality in Latin American countries. The solutions are found both via the market, by middle-class families, or via the community, given the low public coverage.

A worsening in the economic and social conditions of Latin American countries is observed from the economic crisis in 2015, which was combined with a process of political instability and international interventions in the region. This dynamic tends to deepen the situation of vulnerability of people who perform reproductive work, and, particularly, the situation of women, impacting on the well-being of the entire society.

As, on the one hand, the concentration of wealth in the world and poverty in the countries of the South grows, and, on the other, women from rich countries enter the labor market in long-working careers, concomitant with the decrease in the presence of social security policies in both parts of the world increases the women migratory flow from the South to the North to work as domestic and care workers.

This redirection of domestic and care work from the countries of the South to those of the North is analyzed by Hochschild (2003), who sees the care and love of domestic workers from the South as the new gold of the countries within the contemporary global trade relationship, allowing mothers from rich countries to enter careers with long working hours and higher pay, at the expense of women's work in the South and the loss of care for their mothers by the children of peripheral countries, which often do not accompany them.

Yeats (2014) characterizes this relationship as a global chain of care, which is related to global value chains, to the extent that the economies of peripheral countries specialize in the production of products, agriculture or low value-added manufacturing, to be exported to the countries of the North, degrading the environment, dismantling local economies and leading to the growth

of migration, many times encouraged by the countries of origin, since migrants send part of their income to their families residents in peripheral countries.

The intensification of the market liberalization in the peripheral countries resulted in pernicious effects for the peripheral economies, leading to difficulties related to the balance of payments, increased economic volatility and a decrease in the level of growth of the countries. Even so, Latin America follows an agenda of economic austerity, maintaining high interest rates, as a justification for inflation control. These policies contribute greatly to the reduction of economic growth (SEGUINO, GROWN, 2006).

The pandemic crisis deepened social inequalities, between nations and internally, affecting mainly women from marginalized classes and races, but also the young population with low education levels. With regard to gender inequalities, differently from other economic crises, the Covid-19 pandemic mainly affected the activities carried out by women. The need for social distancing led to the closure of services such as hotels, restaurants, schools, nursery schools, activities carried out mainly by women. In addition, the pandemic led to an increase in unpaid jobs carried out informally in households, the main providers of which are women. The overload of domestic work related to care, added to the increase in female unemployment, led to a sharp reduction in the participation of women in the labor market.

In addition, the pandemic mainly affected the low-income population, with low access to basic sanitation infrastructure and resources such as piped water. Pires et al (2020), identified that the low-income population in Brazil is not only more vulnerable to the economic effects of the pandemic, such as job loss, but also to health effects. This is because there is a higher incidence among the poor population of chronic diseases, such as diabetes, hypertension, and others.

The deepening of gender inequalities in Latin American countries should be reflected in the micro sphere, with an increase in the economic dependence of women, domestic violence, and early marriages. Women, mainly the most vulnerable, once again suffer the main consequences of the crisis coupled with fiscal austerity policies.

FINDINGS

Austerity policies are accompanied by the relaxation of labor laws and the reduction of power held by unions, which affects an important share of the most vulnerable population. In addition, the privatization of state-owned companies, which is part of the austerity agenda, leads to a decrease in State revenues and a lack of control over strategic resources, such as energy and basic infrastructure. This agenda, therefore, is harmful to the livelihoods of women and communities, increasing informality and poverty, and raising the price of basic services such as electricity and gas, and reducing the time available for care.

A tax reform that seeks to reduce inequalities, therefore, should not only prioritize progressivity, but also encourage policies that benefit women.

Therefore, it is urgent to create policies oriented not only towards GDP growth, but to confront the prevailing gender and race inequalities.

We demand, therefore, an economy primarily oriented towards guaranteeing good living, which strengthens democracy and popular participation, respecting life, as well as the differences between women, children and men. A feminist economy.

WHAT ECONOMY DO WE WANT?



Therefore, the Covid-19 pandemic, should intensify the existing gender inequalities in the world, reaching mainly peripheral countries, which were already in economic crisis. This is what the report prepared by OXFAM (2021) confirms, which interviewed 295 economists from 79 countries. The causes are related to structural factors, which deepened during the pandemic crisis, added to the lack of planning to mitigate the effects of the pandemic. In addition, other recent issues are added, including structural unemployment derived from new labor-saving technologies; climatic changes, which mainly impact the population of rural areas, making it difficult to produce food; and the aging of the population that intensifies the care-oriented work time of women.

Therefore, it is urgent to carry out policies oriented not only towards the return of GDP growth, but mostly towards confronting the structuring gender and race inequalities. This requires planning at different levels and the active action of the Government directing resources towards investments in basic infrastructure, in sectors oriented to reproductive and care work, which can guarantee quality jobs for women and men, reducing gender inequalities, and transforming social norms.

It is necessary to think of an economy whose centrality is not mainly economic growth, but the preservation of life and good living, in its different forms. This agenda has been gaining space internationally, in different assessments and international organizations. The project "Measuring National Well-Being" that seeks to analyze indicators related to the quality of life of the population is an example. This project represents an extension of the report released by Stiglitz,

Sen and Fitoussi (2009), which confirmed the limits of economic indicators, their disconnection with people's reality and the need to define new economic metrics and measurements (STIGLITZ; SEN; FITOUSSI, 2009, p. 9).

The gender inequality issue was also the subject of the Sustainable Development Goals (SDG), prepared in 2015 by the United Nations, based on the Millennium Development Goals of 2010. In this report, equality gender appears as a fundamental right to be persecuted by nations, as well as one of the presumptions for building a prosperous, peaceful, and sustainable world. Before this, in 1995, the Beijing Platform defined various objectives related to the reduction of gender inequalities, and the eradication of violence against women.

In relation to facing the pandemic economic crisis in Latin America, in 2021 the Santiago Commitment was signed, which indicates countercyclical fiscal policies aimed at mitigating the crisis effects, reducing gender inequalities and poverty. The Platform includes a series of policies related to the care economy, the confrontation with domestic violence, aimed at changes in social gender norms, and the insertion of women in fiscal policies, including tax and public expenditure policies. (ECLAC, 2021).

The progressive tax reform is central, for facing the crisis, making it possible to finance programs for access to basic income and tax exemption, mainly for consumption by low-income families. It must also be used as a tool to reduce structural inequalities, regarding gender, race, and class. Tax policies with a focus on gender should consider that women and men have different characteristics of insertion in the labor market, consumption patterns, and access to assets (GROWN, VALODIA, 2010). These structures are related to gender norms, and the overload of unpaid domestic work on women, which, as previously noted, affect their participation in the labor market.

The regressive form of taxation tends to deepen gender inequalities, to the extent that mainly white men are in the highest income sectors, whose percentages are proportionally low and hold most of the assets such as land and capital. Tax burdens that mainly affect indirect taxes, as in Latin American countries, have a relatively greater impact on women. This happens due

to the structure of the labor market, since the average income for women is lower than that for men. Additionally, extra-fiscal policies that use tax exemptions normally benefit industrial sectors where men are overrepresented, which intensifies gender inequalities in the labor market (ECLAC, 2021).

Policies to increase indirect taxes can also lead to the intensification of unpaid domestic work. This happens due to the reduction of the resources directed to the acquisition of goods that can reduce the time related to these activities, mainly affecting women, their major suppliers. Another form of intensification of gender inequalities through taxation is the use of income tax collection models in which joint interest returns are considered, with tax deductions for the partner with a dependent. This tax format tends to discourage female participation in the labor market (ECLAC, 2021).

Therefore, a tax reform that seeks to reduce inequalities should not only prioritize progressiveness, but also the direct incentive of policies that benefit women. As an example, tax deduction policies linked to the care sector should be implemented, such as early childhood education, care for the elderly and public health, which are mainly employers of women. Another measure is to deduct taxes on the basic food basket, considering that households headed by women have higher expenses related to food and health-related products than men (GROWN, VALODIA, 2010). Associated with this, the control of tax evasion and tax havens must be carried out through international agreements and public supervision.

The tax reform must be carried out in conjunction with government spending policies related to gender, which seek to increase the well-being of the population. In this area, policies aimed at social reproduction are configured, whose responsibility must be shared between the Government, the market, and families (FRAGOSO, L. P., 2012). Fiscal policies cannot be gender, race, and class neutral. For this, they must start from the analysis of which sectors are benefited, to whom the expenses are directed, under penalty of reinforcing unequal structures.

The fiscal austerity agenda that favors the maintenance of high interest rates to control inflation, increases public indebtedness, and diminished the capacity of the Government to carry out countercyclical fiscal policies. As a consequence, it raises the level of unemployment and informality. These policies were adopted by most of the Latin American countries, seeking GDP growth through economic stabilization, mainly inflation control. Therefore, privileging economic stability policies over social policies. The results were improvements in fiscal balances, a decrease in inflation; however, it did not lead to sustainable growth (FRAGOSO, L. P., 2012).

These measures are aligned with the idea that the role of the Central Bank should only be to control prices, and that it should act "independently", as if this institution were not an instrument of economic policy. The use of maintaining high interest rates to control prices mainly impacts the employment of women in developing countries, as found by Braunstein and Heints (2008). The reduction of public expenditures falls mainly on sectors, such as education and health, that employ women.

Austerity policies are accompanied by the relaxation of labor laws, and the reduction of the power of the unions, which greatly deteriorates part of the most vulnerable population. In addition, the privatization of state-owned companies, which is part of the austerity agenda, leads to a decrease in state revenue and a lack of control over strategic resources, such as energy and basic infrastructure. Therefore, this agenda, is harmful to the lives of women and communities, increasing informality, poverty, raising the price of basic services, for instance electricity and gas, and reducing the time of the population available for care .

On the other hand, fiscal, monetary and credit policies, with a gender focus, tend to improve the quality of life of the entire society. This happens because women, when compared to men, have a greater propensity to distribute their income in food, health, and education (BRAUNSTEIN, E., HEINTZ, J, 2008; GROWN, C. AND I. VALODIA, 2010).

Therefore, the inclusion of women in the budget seeks policies that look at the female population life and work. Thus, it is necessary to implement policies that seek the development of a care system

capable of integrating the entire society, be it the Government, Community, Families, and Market. In this agenda, the inclusion of the 4Rs policy is required: Recognition, Reduction, Redistribution and Representation (OXFAM, 2020).

Recognition of domestic and care work as an important part of the economic structure, which must be analyzed through time use surveys, to calculate policies that ensure access to income for those offering these jobs. The reduction of time spent on unpaid work, mainly for women and girls, through access to basic infrastructure, and electrical appliances such as a washing machine and gas stove, which saves work time. Redistribution of care work among the whole society, in which not only the family and the community are responsible, but also the Government and the private sector. These policies can be encouraged through legislative changes, guaranteeing parental leave and leave for the care of the elderly and the sick.

Representation of domestic and care workers, through the incentive for trade union associations and organizations, collective bargaining processes and formalization of work, both for domestic and care workers. Guarantee of formalization and supervision of migrant care workers, through bilateral agreements between countries, expansion of legislation and supervision in the workplace. Additionally, a feminist agenda oriented towards sustainable growth must contemplate policies for the population of rural areas, especially towards women, aimed at the production of organic and agroecological food, ensuring the preservation of the environment, the livelihood of families and food. diversified and nutritious. Gender inequality in the countryside must also be fought by promoting women's access to assets such as land, water and technology, and adequate basic infrastructure that promotes the reduction of time spent on care, water, and firewood collection. Women in rural areas play a considerably important role in feeding their families and preserving the environment. Equitable access to productive resources between men and women has a profound effect on the reduction of people in food insecurity in the world FAO (2011).

Hunger and poverty intensified during the pandemic crisis and will expand. Monoculture production for export, characteristic of Latin American countries, in addition to increasing power and income inequalities, degrades the environment and affects domestic food prices. In this

sense, the implementation of food purchase programs by the Government and distribution in nursery schools, care institutions for the elderly, in company restaurants, public agencies, and universities is important. Incentive to community fairs, ensuring a healthy diet, accessible to the entire population, and guaranteeing the preservation of the environment.

Therefore, we demand an economy oriented primarily towards the guarantee of good living, which strengthens democracy and popular participation, respecting life and the differences between women, children, and men. A feminist economy.

FINDINGS

The regressive form of taxation tends to deepen gender inequalities and reveals that white men in the highest income sectors – a low proportion compared to other sectors – hold most of the assets such as land and capital.

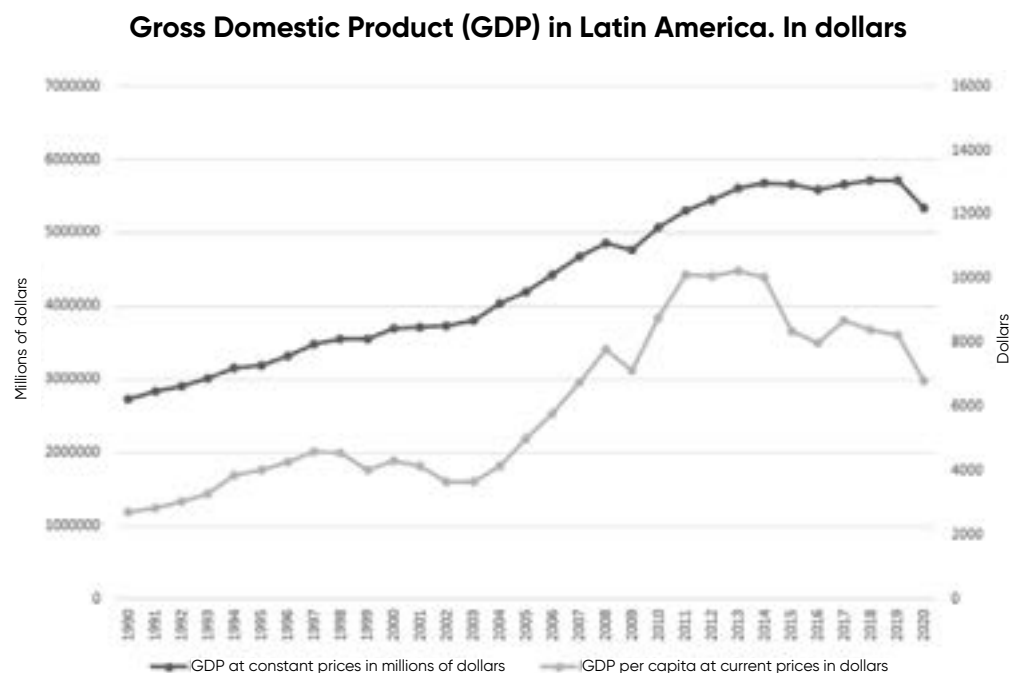
The devaluation and economic invisibility of unpaid domestic work generates various macroeconomic distortions, in addition to profound impacts for women and girls.

Reproductive workload is the root to gender oppression, which conditions the unequal power structures between men and women and the sexual division of labor.

WHAT HAPPENED TO LATIN AMERICAN WOMEN AND THEIR ECONOMIC OPPORTUNITIES?

Latin America grew almost without interruption over the last two decades. With the exception of 2009 and 2020 due to the international financial crisis and the Covid 19 pandemic, the period showed a very positive economic performance as measured by GDP, especially between 2000 and 2008. In the following years, growth was still positive but at lower rates and, since 2014, a stagnation period is observed.

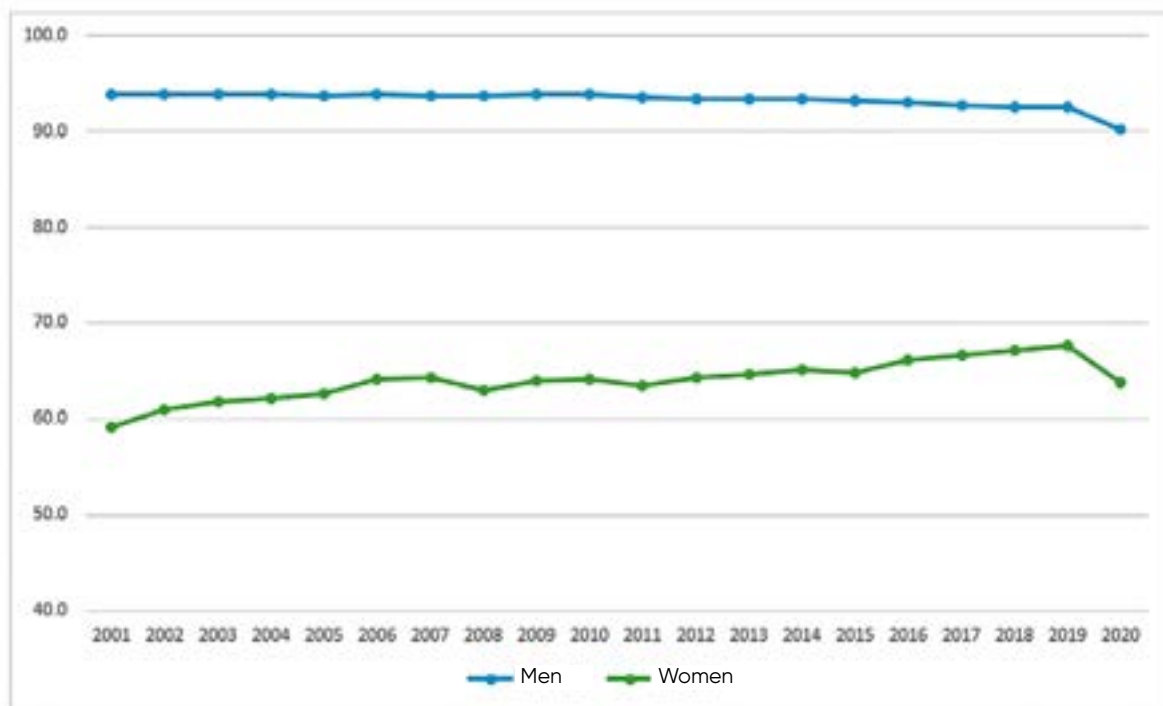
GDP per capita also showed a positive trend since 2002, with a fall in 2009 and a strong rebound between 2010 and 2011. A stagnation period followed between 2012 and 2014 and a decrease since 2015. Despite this drop, the level of GDP per capita before the pandemic was more than twice that of 2003, when the upward trend began.



SOURCE:
ECLAC
Statistical
Databases and
Publications
(CEPALSTAT):
http://estadisticas.cepal.org/cepalstat/WEB_CEPALSTAT/estadisticasindicadores.asp?idioma=e

Despite some progress at macro level, economic opportunities for women remained limited. Although women increased their labor participation, it remained far from that of men. Gaps persist in all Latin American countries. In the first year of the pandemic, the gap widened since it affected women even more, revealing the weak and insufficient advances.

Participation rate of the population aged between 25 to 59 in Latin America, by sex (%). Latin America

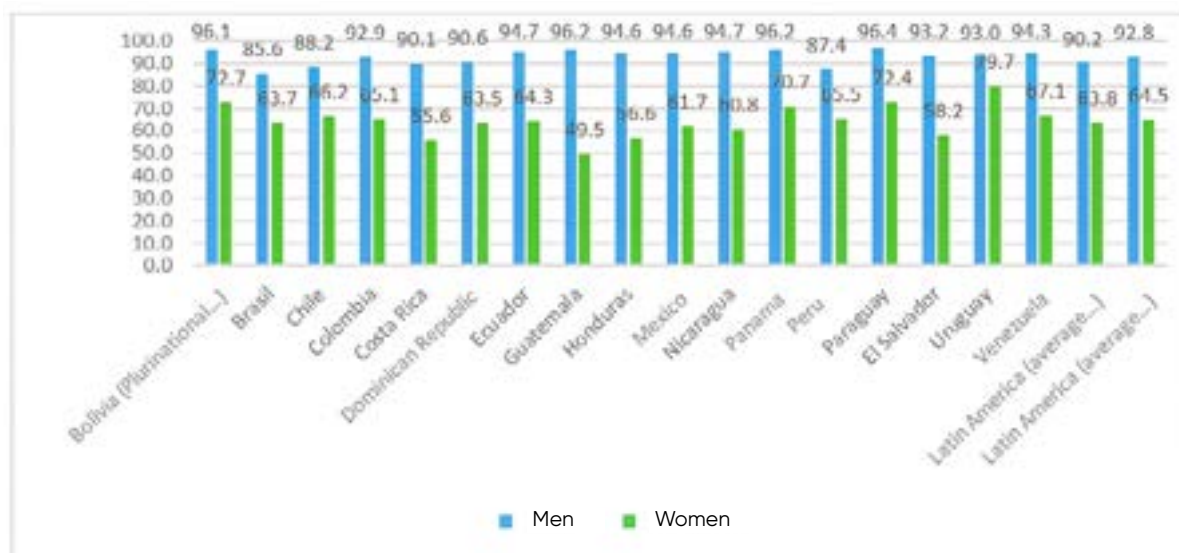


SOURCE: ECLAC Statistical Databases and Publications (CEPALSTAT):

http://estadisticas.cepal.org/cepalstat/WEB_CEPALSTAT/estadisticasIndicadores.asp?idioma=e

In most of Latin American countries, with the exception of Brazil, Chile and Peru, for 2020, the participation of men exceeded 90%. In contrast, the participation of women oscillated between 49.5% (Guatemala) and 79.7% (Uruguay).

Participation rate of the population aged between 25 to 59, by sex, by country (%). Year 2020



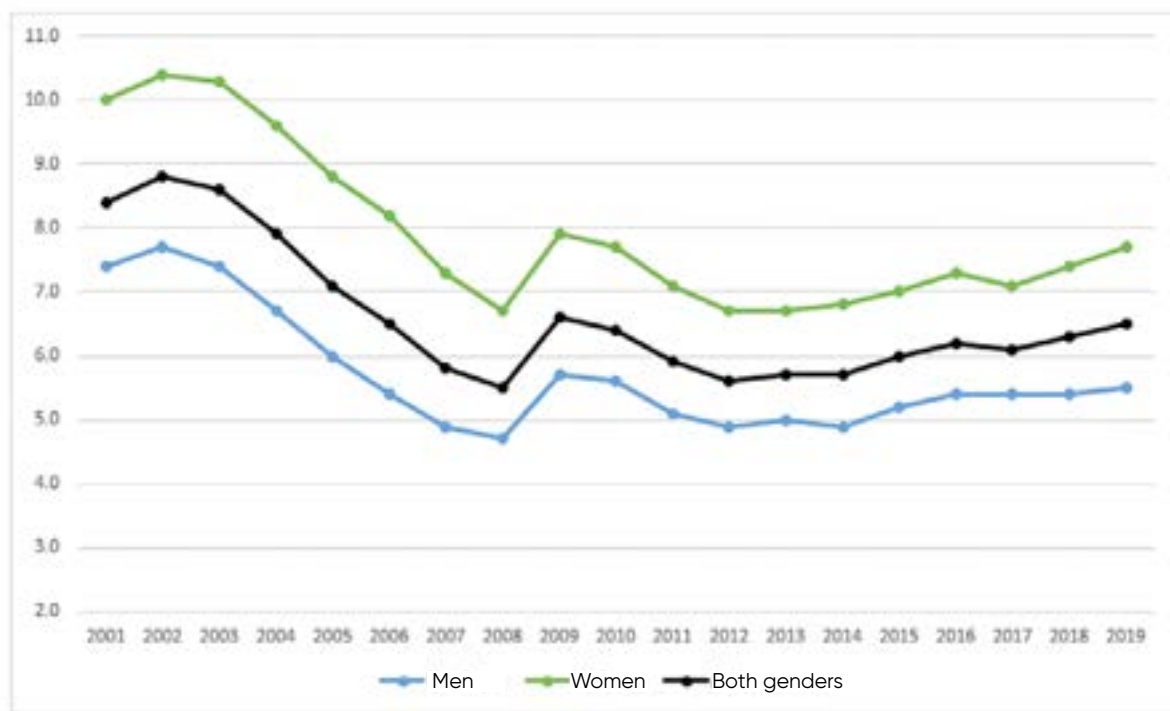
SOURCE: ECLAC Statistical Databases and Publications (CEPALSTAT):

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Economic growth contributed to the reduction in unemployment, with a rapid drop until 2008, prior to the financial crisis. After a rebound, in the following years unemployment fell to its previous level and, later it suffered a sharp increase due to the pandemic in 2019.

Female unemployment remained above male unemployment while the gender gap was slightly reduced, demonstrating the difficulties experienced by women even in contexts of economic growth.

Open unemployment rate by sex (%).
Latin America

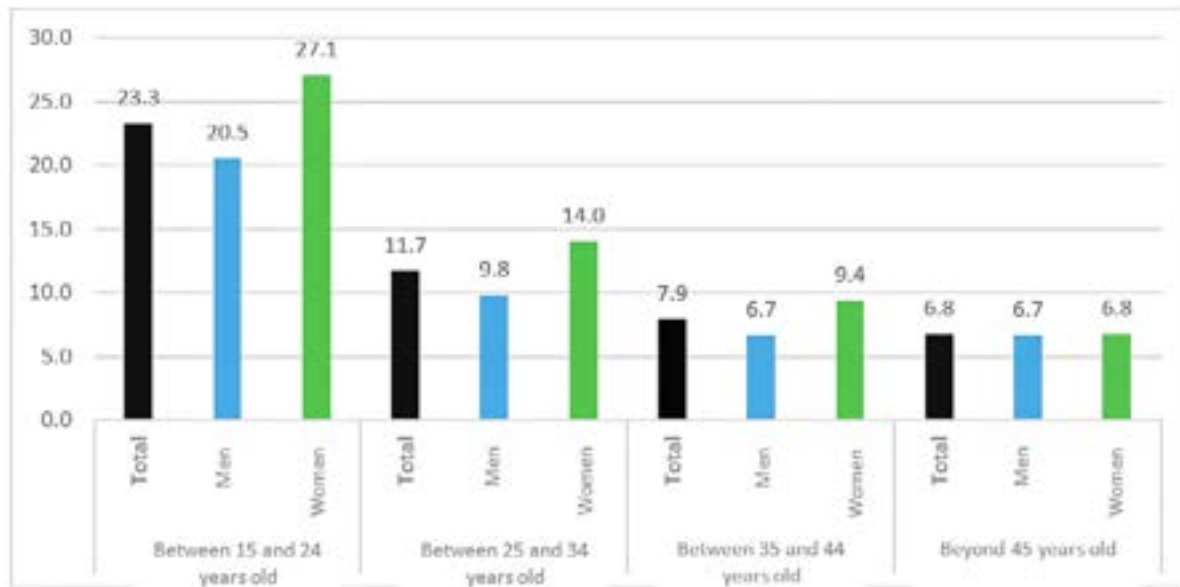


SOURCE: ECLAC Statistical Databases and Publications (CEPALSTAT):

http://estadisticas.cepal.org/cepalstat/WEB_CEPALSTAT/estadisticasIndicadores.asp?idioma=e

In 2020, female unemployment was higher in all age groups, but mainly among the youth. Between the ages of 15 and 24, not only was the unemployment rate substantially higher, but so was the gap between men and women.

**Open unemployment in urban areas, rate by sex and age groups (%).
Latin America. Year 2020**

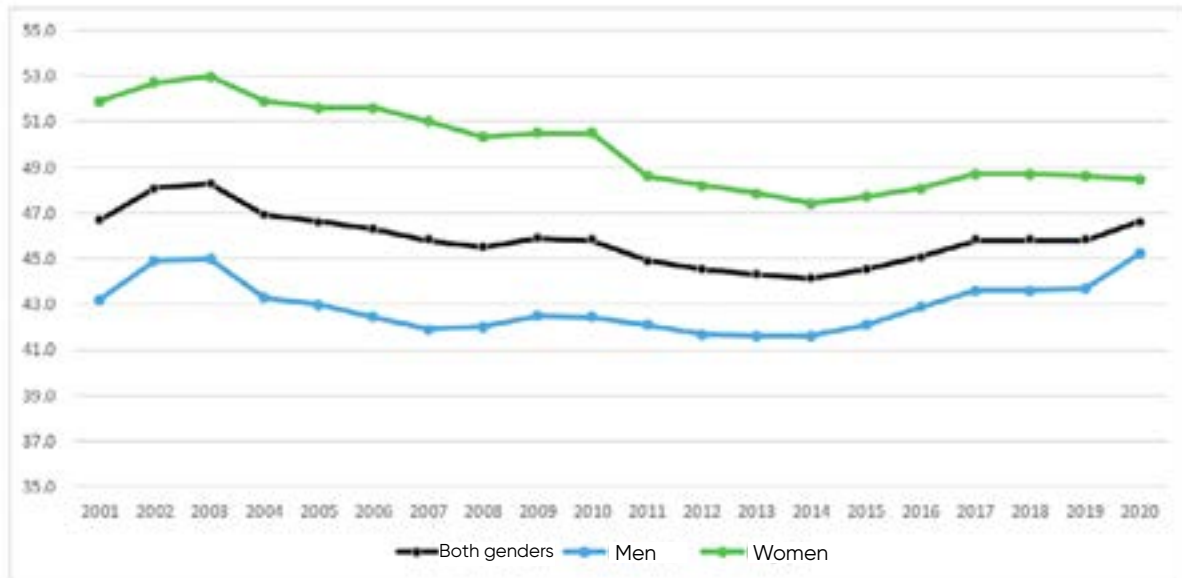


SOURCE: ECLAC Statistical Databases and Publications (CEPALSTAT):

http://estadisticas.cepal.org/cepalstat/WEB_CEPALSTAT/estadisticasIndicadores.asp?idioma=e

Throughout the entire period of economic growth, a reduction in the relative weight of low-productivity occupations is observed; however, at its lowest level, 44.1% of workers were in this situation (2014). The proportion of women was always above that of men. As of 2014, a rapid decline in the indicator is observed, especially for men.

**Percentage of employed people in urban areas, in low-productivity sectors
 (informal sector) of the labor market, by sex (%). Latin America**

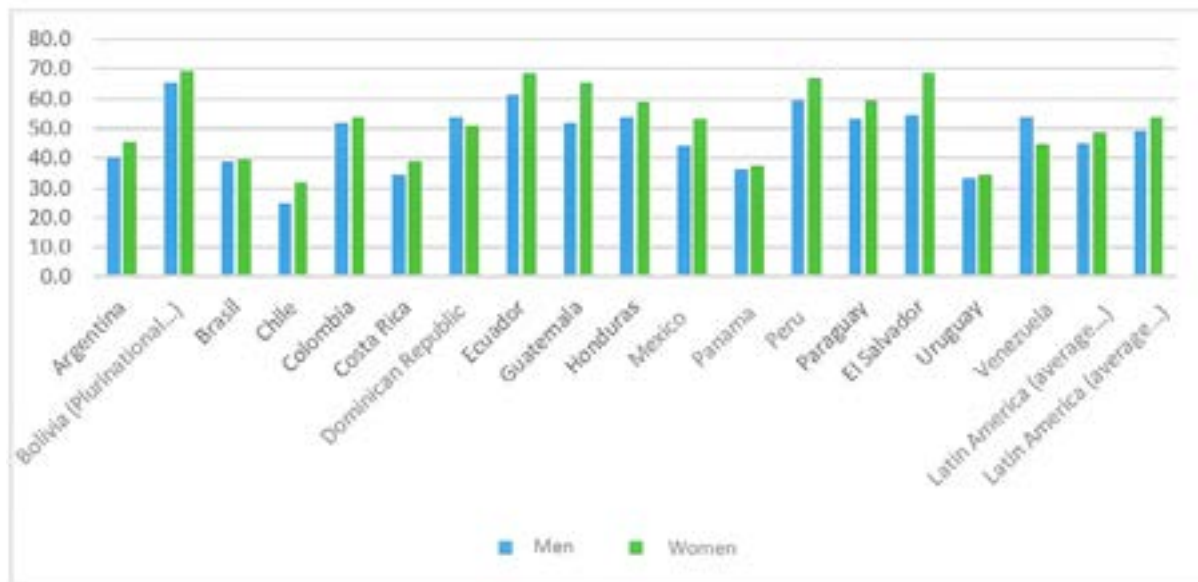


SOURCE: ECLAC Statistical Databases and Publications (CEPALSTAT):

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If the last available year (2020) is analyzed for each of the Latin American countries, it can be seen in all of them, except for Venezuela, that women are at a disadvantage compared to men.

Employed people in urban areas, in low-productivity sectors (informal sector) of the labor market, by sex, by country (%). Year 2020

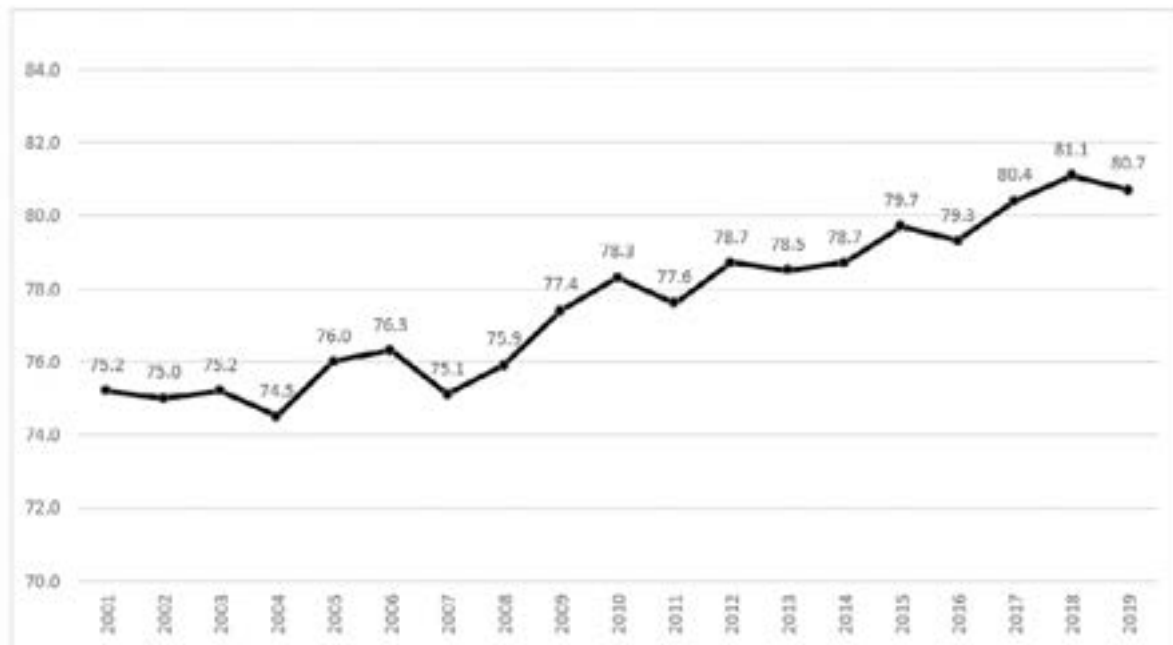


SOURCE: ECLAC Statistical Databases and Publications (CEPALSTAT):

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In addition to the gaps in terms of working conditions, there are also gaps in terms of income. The income of Latin American women remained below that of men, although a positive trend is observed. In 2001, the income of women represented 75.2% of that of men, a percentage that increased to 80.7% in 2019.

Ratio of average labor income between men and women (%).
Latin America

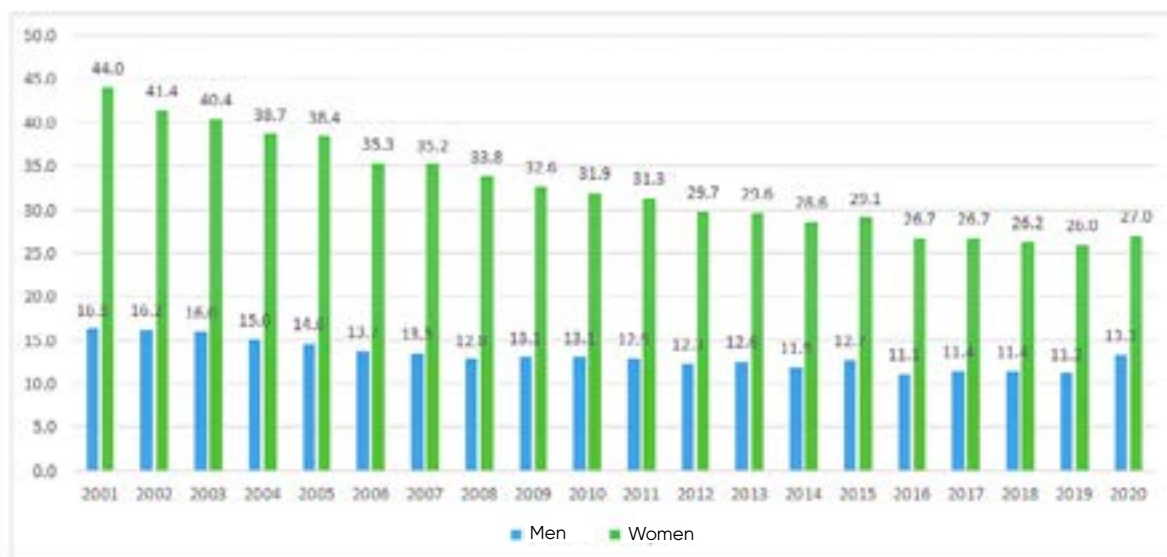


SOURCE: ECLAC Statistical Databases and Publications (CEPALSTAT):

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The lower economic participation of women, their greater informality and, their exclusion from pension systems and their work as unpaid family members means that a much higher proportion of women do not have an independent income, compared to men. The gender gap has narrowed but remains high. In 2001, 16.3% of men did not have an independent income compared to 44.0% of women. In 2020 these figures were 13.3% and 27.0%, respectively, showing the persistence of the gap, but with a decreasing trend.

Population with no independent income, by sex (%).
Latin America



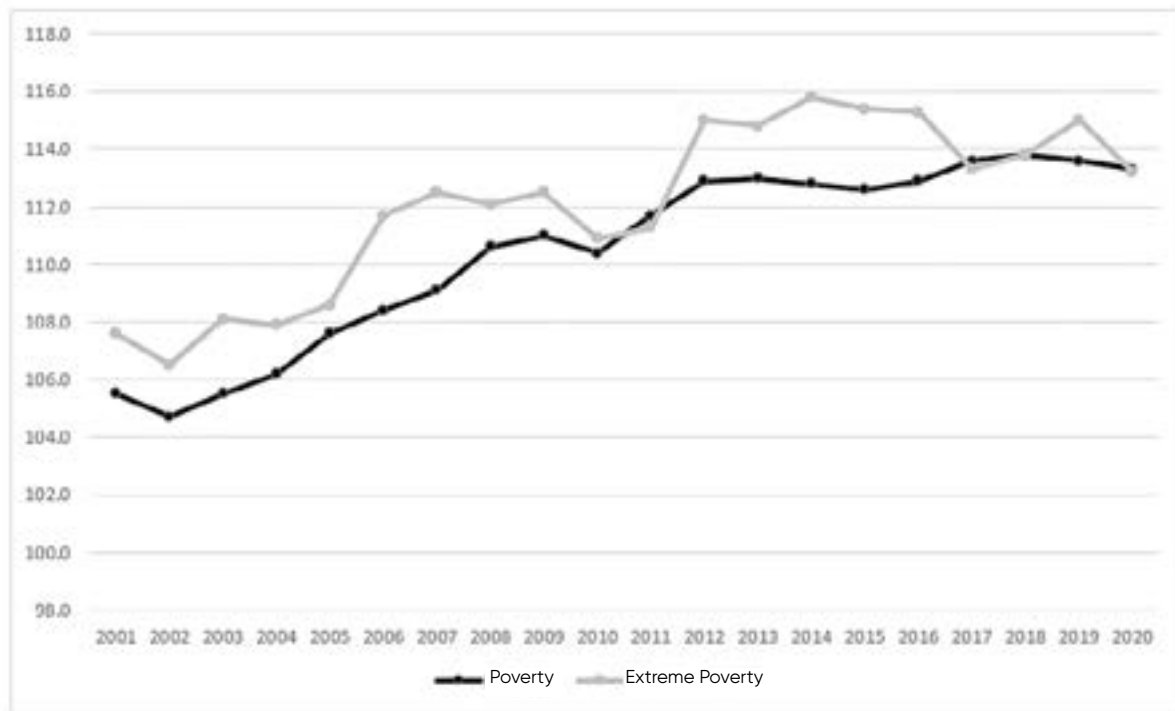
SOURCE: ECLAC Statistical Databases and Publications (CEPALSTAT):

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Another indicator that reflects the economic problems faced by women is their greater presence in households in situations of poverty and extreme poverty. Despite the advances in their economic insertion and the reduction of some labor gaps, women are at the center in the lower income strata, with an increasing trend.

At the beginning of the period under study, for every 100 men in poverty and extreme poverty, there were 105.5 and 107.6 women in that situation, respectively. In 2020, for every 100 men in these households there were 113.2 women.

Femininity index of extreme poverty and poverty. Latin America

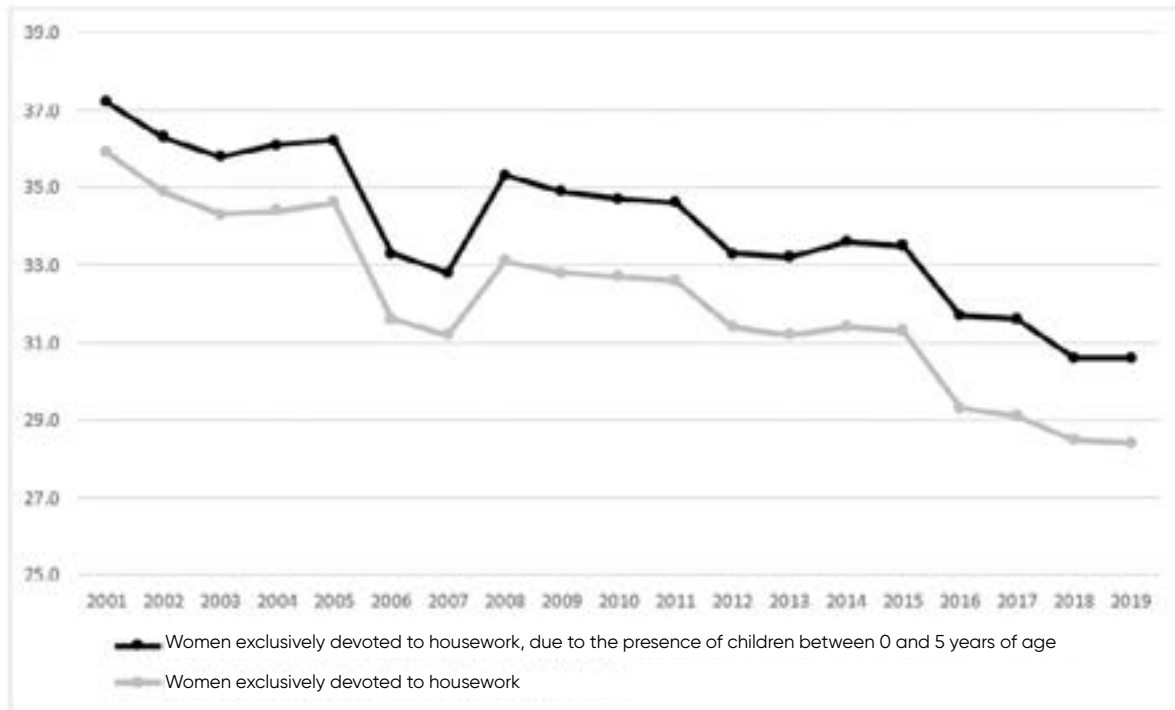


SOURCE: ECLAC Statistical Databases and Publications (CEPALSTAT):

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One of the structural factors that limit the economic participation of women and their achievement of better results in the labor market is their excessive workload associated with unpaid work –home and care–. A little more than a quarter of women devote their time exclusively to housework; this figure rises to a third in the presence of children between the ages of 0 and 5 at their households. At the beginning of 2001, about 36% of women were in this situation.

**Proportion of women exclusively devoted to housework (%).
Latin America**



SOURCE: ECLAC Statistical Databases and Publications (CEPALSTAT):

http://estadisticas.cepal.org/cepalstat/WEB_CEPALSTAT/estadisticasIndicadores.asp?idioma=e

Despite high levels of economic growth, there were no substantial nor permanent advances in women's economic opportunities, or in the reduction of inequalities.

Extremely high rates of GDP growth were required to generate change, and when these rates slowed down progress stagnated and even regressed, revealing the fragility of the past progress.

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WHAT KIND OF ECONOMIC GROWTH DO WOMEN NEED?

Proposals for development with a gender perspective
in Latin America and the Caribbean

2022

