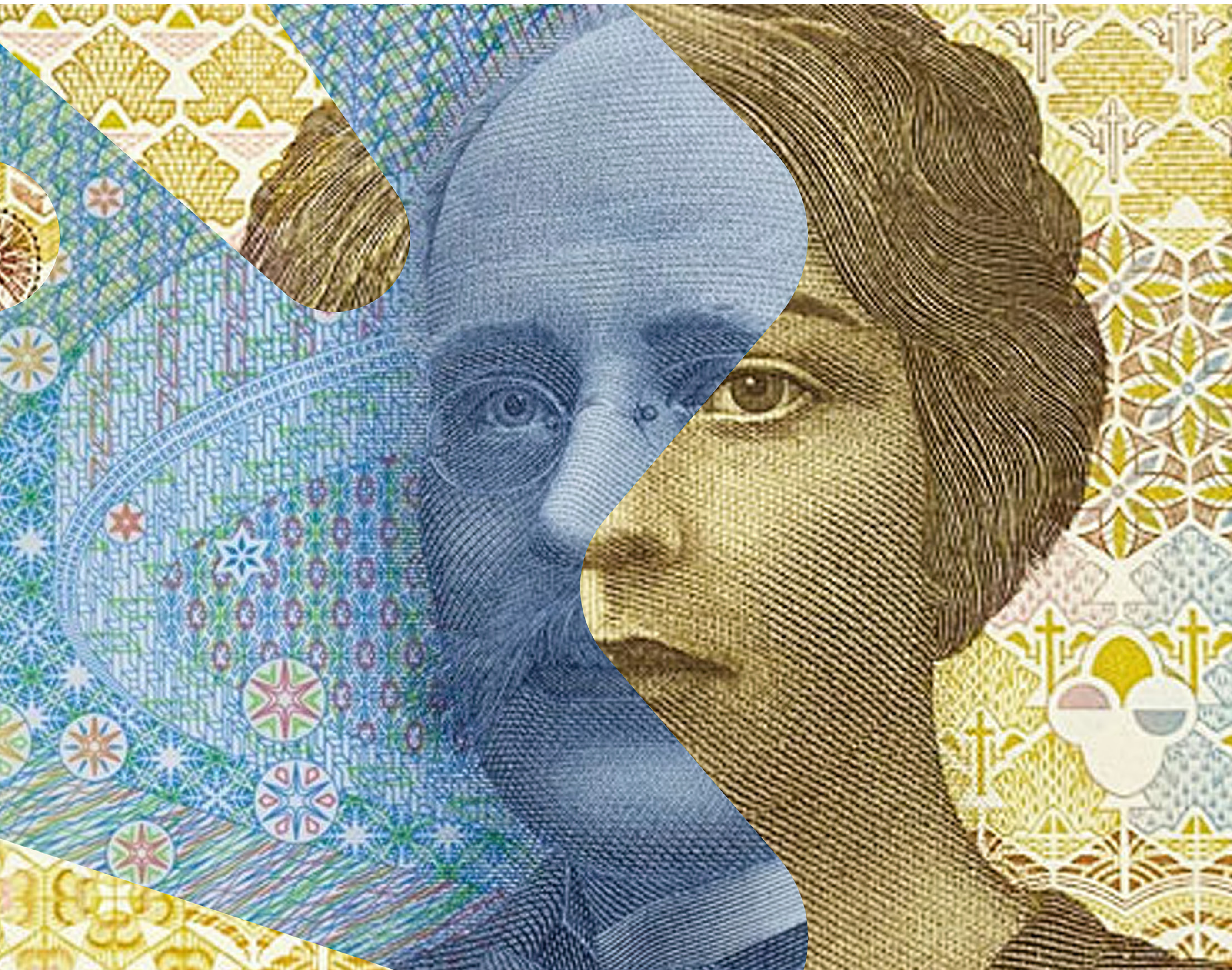
Kilden

Report

Taxation and Gender Equality

The Case of Norway



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Preface

This report from Kilden genderresearch.no was commissioned in 2024 by the Norwegian Directorate for Children, Youth and Family Affairs (Bufdir), and is written by Simon Gramvik and Trine Rogg Korsvik. The primary goal of the study was to map existing knowledge and experiences on integrating a gender perspective in tax policies in Norway.

The findings and conclusions presented in this report aim to inform policymakers and stakeholders about the ways in which tax policies can be designed to enhance gender equality. Our work points out significant gaps in this field of knowledge, especially in the case of Norway. Our ambition is for the report to serve as a valuable resource for ongoing and future efforts to gain more knowledge about how taxation can enhance and hinder gender equality, both in Norway and other countries.

We would like to thank Bufdir for giving us the opportunity and funding to conduct this work. We also wish to thank the 19 experts who agreed to be interviewed and provide input for the report (listed in Appendix). Their willingness to share their knowledge and experiences has been crucial in enriching our understanding of the subject matter. We would also like to thank Marie Storli (LO - Norwegian Confederation of Trade Unions) for her feedback on an early draft of the report.

Finally, and especially, we extend our sincere gratitude to the four experts who have provided invaluable feedback on the report: Åsa Gunnarsson (Umeå University), Yvette Lind (BI Norwegian Business School), Kalle Moene and Frederik Zimmer (University of Oslo). Their insight and expertise have greatly contributed to the depth and rigor of this research. We nonetheless take full responsibility for all errors and omissions.

On behalf of Kilden genderresearch.no,
Kristin Engh Førde, Director

Summary

International research has shown that tax policies shape economic disparities between men and women in significant ways. Progressive taxation helps reduce inequality, while tax deductions, lower capital taxation and costly tax expenditures tend to favour high-income groups, where men are over-represented. Research also shows that individual taxation, when compared to joint taxation of spouses, encourage women's participation in the labour market. Conversely, tax evasion and avoidance under-mine redistribution and may reinforce gendered socioeconomic inequalities.

Institutions such as the UN, OECD and World Bank highlight the gendered effects of taxation, yet Norway has done little to integrate this perspective into its tax policy. Despite Norway's international reputation for gender equality, these perspectives are largely overlooked in public debates on taxation.

This report examines how Norway's tax system affects men and women differently, focusing on income and capital taxation, consumption taxes, tax expenditures, tax administration, and tax evasion and avoidance. It uses a "gender plus" perspective, recognizing that gender interacts with multiple factors such as income, wealth and caregiving responsibilities.

Key findings

Gendered effects of the tax system

- **Income taxation:** On average, women earn less than men and thus contribute less in taxes. However, in recent decades, certain aspects of the tax system have become less progressive, disproportionately benefiting high-income earners, who are predominantly men.
- **Capital and corporate taxes:** Men are overrepresented in capital ownership and business leadership. Lower tax rates on capital compared to labour income reinforce gendered wealth disparities.
- **Consumption taxes (VAT and excise duties):** International research suggests that flat and regres-sive taxes disproportionately affect women, who tend to have lower incomes and spend a larger share on essential goods. However, more research is needed to assess the extent of these effects in Norway.

Tax expenditures and gender disparities

- **Deductions and allowances:** Many tax benefits, such as interest deductions and commuter allowances, favour men due to differences in work patterns and debt levels.
- **Support for workforce participation:** Some deductions, such as childcare support, improve gender equality.
- Because tax benefits require a taxable income, lower income-groups, where women are overrepresented, are often excluded from benefits related to deductions.

Tax administration and compliance

- Digitalization has made tax collection more efficient but also poses a risk of excluding individuals with lower digital literacy, particularly elderly people, women and some immigrant groups.
- The Norwegian Tax Administration has achieved gender balance among staff, and it enjoys a high degree of trust.
- International research shows that men are overrepresented in severe tax evasion. In Norway, men are also the primary buyers of black market labour, while some studies suggest female entrepreneurs are more likely to underreport income.

Four cases in the report

The report includes four cases that highlight distinctive features of the Norwegian tax system relevant to gender equality.

- **Joint taxation of spouses:** Norway has gradually abolished joint taxation of spouses, a system that previously discouraged secondary earners, typically women, from participating in the labour market. Over time, tax policies became increasingly individualized, culminating in the removal of "Tax Class 2" in 2018. Joint taxation of spouses is one of few cases where gender equality arguments have been explicitly raised in public debate on taxation.

- **Wealth tax:** Norway is one of few OECD countries to retain a wealth tax, which has a redistributive effect which redistributes wealth from men to women. Men tend to pay a greater share of this tax. However, since bank savings are taxed higher than shares, and women are more likely to have savings in bank accounts while men invest in shares, some women may face a relatively higher tax rate on their assets compared to men.

- **Resource rent tax:** Taxes on natural resources (petroleum, hydropower, aquaculture and wind power) generate state revenues that finance welfare arrangements targeting equality.

- **Expatriation tax ("Exit Tax"):** Designed to make sure that unrealized capital gains accrued in Norway are taxed before an individual moves abroad, this tax primarily affects high net-worth individuals, most of whom are men.

Despite these redistributive mechanisms, Norway's tax system lacks a systematic gender analysis, and more research is needed to assess how tax policies reinforce or mitigate gender inequalities.

Table of contents

Taxation and gender equality: The case of Norway

Introduction

The impact of taxation on gender equality has gained considerable international attention over the last decades. The United Nations (UN) and international institutions such as the Organization for Economic Cooperation and Development (OECD), the World Bank, the International Monetary Fund (IMF) and the European Union increasingly recognize that tax systems affect women and men differently and have considerable effects on gender-related socioeconomic inequalities. As UN Women has pointed out, ignoring gendered effects of tax laws can undermine progress in other areas of gender equality. According to the UN, tax policies are critical in addressing prevailing explicit and implicit gender biases in tax systems. In response, initiatives under the UN Sustainable Development Goals (SDGs) aim to support governments in creating gender-transformative tax systems (UNDP, 2023).

Against this backdrop, the Norwegian Directorate for Children, Youth and Family Affairs (Bufdir) commissioned this report to gain insights based on experiences from integrating gender and equality perspectives in policy development and management of the tax system in Norway.[1] Initial investigations indicated that the gender dimension has rarely been considered in the design of the Norwegian tax system.

Consequently, the scope of this report was extended to analyse how tax rules and practices may impact men and women differently, drawing on insights from international research. The study is based on a literature review, document analysis and expert interviews.

In this report, we define the *tax system* broadly to encompass regulations on personal income, wealth and corporate taxation; resource rent taxes on natural resources; consumption taxes such as value-added tax (VAT) and excise duties; different forms of tax expenditures; tax administration; and patterns of tax evasion and avoidance.

The concept of *gender equality* in this report follows UN Women's definition, which emphasizes "equal rights, responsibilities and opportunities of women and men and girls and boys." This definition also recognizes the need to consider the diverse interests, needs and priorities of different groups. According to UN Women, "equality between women and men is seen both as a human rights issue and as a precondition for, and indicator of, sustainable people-centered development." (UN Women Training Centre, n.d.)

1 Bufdir is an implementing partner in the Gender Equality for Development (GEfD) programme, which is managed by the Norwegian Agency for Development Cooperation (Norad). GEfD works with partner countries to strengthen government institutions' capacity and expertise in mobilizing and managing national resources for sustainable development by strengthening gender equality.

For years, Norway has been ranked as one of the world's most gender-equal nations by the World Economic Forum (2024). The Norwegian Equality and Anti-Discrimination Act (*Likestillingsloven)*, passed in 1978, prohibits discrimination based on sex, but with a particular objective of improving the position of women. It obliges public authorities to make active and systematic efforts to promote equality in all areas of society (Equality and Anti-Discrimination Act, 2017). However, gender equality commitments have not been systematically integrated into tax policy. In addition, there has been little public debate about how taxation affects gender equality. This report addresses these issues by examining the impact of Norway's tax system on gender equality between men and women.

Structure of the report

The report begins by outlining the methodology and the empirical data of the study, followed by a short overview of the international research on taxation in a gender equality perspective. It then examines the Norwegian context in particular, covering the welfare state model, and gives a short overview of Norwegian gender equality policies, as well as distinctive features of the tax system.

The main section of the report focuses on the Norwegian tax system in a gender equality perspective. Specific areas of analysis include taxes on labour and capital, consumption taxes and corporate taxes. The report examines the impact of gendered wage gaps on tax contributions, traces the increasing regressivity of capital taxes over recent decades, and comments on the gendered effects of VAT and excise taxes.

Subsequently, the report examines tax expenditures in the Norwegian tax system, including measures to support workforce participation for mothers, tax exemptions and deductions that have shown to favour male earners. This is followed by an analysis of the Norwegian Tax Administration, emphasizing how its digital infrastructure, gender-balanced workforce and public trust enhance efficiency. However, it also highlights the absence of an integrated gender perspective in tax policy-making. Finally, we examine the gendered dimensions of tax evasion and avoidance.

In the report, we have chosen to highlight four cases to illustrate Norwegian tax policy issues that are relevant in a gender equality perspective. Case I is about the controversy of joint taxation of spouses, which is a rare instance where gender equality was explicitly considered in the tax reform debate. The three other cases relate only indirectly to gender equality, since they are about the redistribution of wealth to advance economic equality and social justice. These cases concern the Norwegian wealth tax (Case II), the resource rent tax on natural resources such as petroleum (Case III) and the expatriation tax, which is an integrated part of the income tax system designed to prevent wealthy individuals from moving abroad to avoid taxes (Case IV).

The report concludes by summarizing the main findings and raising questions for further discussion and inquiry.

Methodology

The report builds on empirical data from research related to taxation, as well as reports, statistics and interviews with experts. Initial investigations revealed that few Norwegian researchers have examined the tax system through a gender equality lens. To address this gap, we have therefore turned to international studies, particularly from Sweden, whose similarities to Norway in terms of tax structures and approaches to gender equality make them a suitable model for this study (Gunnarsson, 2021; Nordling, 2022).

In addition to previous research, the report also builds on expert interviews. We consulted both Norwegian and international experts to map how the tax system interacts with gender and to identify relevant literature and cases. The semi-structured interviews were carried out in October–December 2024 and were tailored to each expert in order to obtain information about specific aspects of the tax system. The names and affiliations of the experts interviewed are listed in Appendix.

To gain insight into the Norwegian tax system and its implications for gender equality, we interviewed scholars from the Norwegian School of Economics (NHH), the Faculty of Law at the University of Oslo, BI Norwegian Business School, Statistics Norway (SSB), as well as representatives of the Norwegian Tax Administration (*Skatteetaten*), the Ministry of Finance and Norad's Tax for Development programme (*Skatt for utvikling*).

To consider whether and to what extent specific forms of gender disparities in taxation have been subject to political debate, we consulted civil society organizations engaged with economics and taxation. Interviews were carried out with representatives of Tax Justice Norway, the Norwegian Confederation of Trade Unions (LO) and the Norwegian Single Parents' Association (*Aleneforeldreforeningen*). We also interviewed the Deputy Chair of the Finance Committee in Parliament to assess whether gender equality is an issue included in debates on taxation in the Norwegian Parliament (the *Storting*).

Further insights on specific aspects of the tax system were gathered through email consultations with experts from Innovation Norway and Nord University on female entrepreneurship, as well as with Tax Justice Norway on tax evasion. Additionally, input was sought from Statistics Norway (SSB) in order to obtain relevant data and analyses.

Insights from interviews and consultations informed the selection and use of sources for this report. These sources include international and Norwegian academic research, newspaper articles, policy reports, statistical analyses and government documents (e.g. Norwegian Official Reports (NOUs), White Papers, propositions to the Storting (parliamentary bills) and the Fiscal Budget).

We adopt a gender plus perspective when analysing these documents. This perspective considers how taxation affects not only differences between men and women but also how gender intersects with factors such as income, property ownership and caregiving responsibilities. These are certainly not the only socioeconomic factors relevant to the analysis, but were selected because they significantly shape tax outcomes and are among the easiest to measure in statistical data.

When the report refers to gender differences, we treat men and women as social groups while acknowledging the significant variation *within* the gender categories in terms of income and wealth.

Taxation and gender equality in an international context

Internationally, a growing body of research has pinpointed the impact of tax laws and regulations on gender equality. Some studies have developed theoretical frameworks to understand explicit and implicit tax biases (Stotsky, 1996; 2020; Fredman, 2019), while others have conducted empirical analyses of tax systems in various contexts, including low- and middle-income countries (Barnett & Grown, 2004; Lahey, 2018; Joshi et al. 2024; Waris 2017) and high-income and OECD countries (Gunnarsson et al., 2017; Gunnarsson, 2021; Lind & Gunnarsson, 2021; Nordling, 2023; Stewart, 2018). For a comprehensive review of the research, see Grown and Mascagni (2024).

The scope of this report does not allow for a detailed analysis of this body of research. However, since research and discussions on gender and taxations are largely centered around low-income development countries (LIDCs), it is relevant to highlight some key differences between tax systems in these countries and high-income countries such as Norway. Compared to high-income countries, LIDCs often have large informal economies, making it difficult to collect direct taxes on income (Besley & Persson, 2014; Lahey, 2018). Thus, many rely heavily on indirect taxes, such as VAT on consumer goods (Grown & Valodia, 2010). Some countries attempt to mitigate this by exempting necessities, including menstrual products, although evidence suggests that these measures may benefit higher-income groups more (Crawford & Spivack, 2017; Tanzarn, 2008). LIDCs still lag behind when it comes to digitalizing core tax administration functions, such as filing, invoicing and assessments (Benitez et al., 2023). This further impacts their capacity to collect revenues from taxes. The distribution of tax-to-GDP in LIDCs is around 10 per cent, with only few countries collecting more than 15 per cent (Benitez et al., 2023). In comparison, the share in Norway is over 30 per cent of GDP (see separate discussion on the Norwegian tax system below).

Differences in tax administration, where taxes are often collected through face-to-face encounters rather than automated, digitalized systems, may pose specific challenges. Studies indicate that women in low-income countries often face disproportionate harassment from tax officials, particularly in informal markets and border crossings, where transactional sex is sometimes used as a means of tax payment (Yoshi et al., 2020; see also Akpan & Sempere, 2019; Ligomeka, 2019; van den Boogaard et al., 2018).

While tax systems vary across contexts, research highlights global patterns in how taxation affects gender equality. These disparities often stem from common patterns in relation to: 1) where women are positioned in the economy; (2) their income and capital holdings relative to men; (3) consumption habits; (4) knowledge of the tax system and ability to access tax benefits; and (5) attitudes towards taxation in terms of compliance. These different aspects of taxation are covered in our analysis below.

Across most countries, men, as a social group, have higher income and wealth than women, who, in turn, take on more unpaid domestic and caregiving work. Partly due to such disparities in wealth and income, taxation has been identified as a key mechanism for enhancing women's financial independence.

Building on this premise, the research on taxation in a gender equality perspective concludes that progressive taxation, where higher earners have a higher tax rate than lower earners, promotes gender equality because it lowers the tax burden for low-income groups, where women are overrepresented. In contrast, low taxes on capital disproportionately benefit wealthier individuals, while high consumption taxes, such as value-added tax (VAT) on essential items, disadvantage women as a social group, as they tend to spend a larger share of their income on consumption rather than investment in stock.

While many researchers have advocated for a more gender-neutral tax system (e.g. Stotsky, 1996; Barnett & Grown, 2004; Gunnarsson et al., 2017), some scholars caution against this approach, arguing that such neutrality could undermine the broader redistributive goals of taxation (Alm & Lind, 2024). Instead, they suggest that targeted measures such as gender budgeting, i.e. integrating a gender perspective into budget decisions, or affirmative action, may be more effective in achieving equitable outcomes.

Overall, however, the redistributive role of tax systems for enhancing women's financial independence is widely acknowledged. Even international institutions such as the OECD, the World Bank and the IMF now promote "inclusive economic growth", which marks a notable shift from exclusively market-oriented policy priorities (see e.g. Agarwal, 2024; OECD, 2022; World Bank, 2024). Legal scholar Åse Gunnarsson (2021) interprets this development in light of several key events and political shifts, including the financial crisis in 2008, the impact of Thomas Piketty's *Capital in the Twenty-First Century* (2014) on economic thinking, the statements of the UN Agenda 2030 of ending poverty in all forms, and the recovery after the socio-economic crisis of the Covid-19 pandemic.

Earlier research on taxation and gender equality focused on explicit and implicit biases in tax systems or direct and indirect discrimination against women (see e.g. Stotsky, 1996). The current trend, however, is rather to analyse tax policies more broadly in a gender equality perspective, as a matter of structural redistribution of wealth, driven by concerns over rising global inequalities.

Economists Caren Grown and Giulia Mascagni (2024) argue that tax policies should actively promote gender equality within a broader feminist fiscal policy agenda. This means prioritizing progressive taxation to fund gender equality initiatives rather than a narrow focus on eliminating discriminatory tax provisions. Similarly, legal scholar Yvette Lind (2021) argues that tax systems alone cannot address gender disparities in the labour market, and that structural measures such as paid parental leave and childcare are essential.

In other words, how tax revenues are allocated, for example whether military spending is prioritized over childcare, education or healthcare, also plays a significant role in shaping gender equality outcomes.

The Norwegian tax system in a gender equality perspective

Norwegian tax law does not distinguish between male and female taxpayers. As such, it does not formally discriminate against any one gender. However, its actual impact on gender equality has not been systematically studied. This section provides context to the Norwegian tax system. It explains how taxation is connected to other redistributive mechanisms such as welfare services, and how taxation and welfare services interact with specific issues such as women's workforce participation. The section also highlights some distinctive features of the Norwegian tax system that may have implications for gender equality.

A wealthy social democratic welfare state

When studying the effects of tax policies on gender equality in Norway, it is important to consider that Norway is one of the world's wealthiest nations per capita and ranks among the countries with the highest tax revenue as a percentage of GDP, of which a large share comes from the petroleum sector. Over 30 per cent of Norway's GDP is collected through taxes and duties (World Bank, 2022; UNU-WIDER, 2021).

A significant share of this revenue funds the Norwegian welfare system, which is built on a Nordic social democratic model (Esping-Andersen, 1990). This model emphasizes universal access to public services, which are largely free or highly subsidized. In the 2025 budget, social welfare and health expenditures were projected to comprise 46.3 per cent of the state budget, funded primarily by taxation, which accounts for 90 per cent of total revenue (Regjeringen, 2024).

The foundation of the Norwegian welfare system is the National Insurance Scheme (*Folketrygden*) introduced in 1967. This mandatory social security system provides universal financial support for sickness, pregnancy, abortion and childbirth, parental leave, unemployment, old age, disability, death, and loss of a provider. It is funded through a combination of personal income taxes, employer social security contributions (which are paid in proportion to the employee's income) and state funding (Mæland et.al., 2024).

Gender Equality in Norway

Gender equality has long been a goal for successive Norwegian governments, reflecting the ideals of a democratic and egalitarian society. However, until the 1970s, government policies largely reinforced the male breadwinner model (Lewis, 2001). As summarized by historian Karen Offen (n.d.), the male breadwinner model implied that men's labour was more valued than women's labour, and that men's higher salaries were justified by the notion that men should provide for their families. This model was supported by the design of the tax system that made married women's paid work less profitable (see Case I on Joint Taxation of Spouses). In 1970, 60 per cent of Norwegian women were housewives and did not have their own salary income, and only 3 per cent of Norwegian children attended publicly funded daycare (Bojer, 2006).

The male breadwinner model was challenged by the feminist movement of the 1970s. During this period, married women gradually entered the labour market and demanded the expansion of childcare facilities. Macro-economic considerations also played a crucial role, as policymakers and employers recognized the need for women in the workforce.

In response, Norway expanded childcare services and introduced abortion on demand, giving women more control over their lives. The adoption of the Gender Equality Act in 1978 further strengthened legal protections against discrimination. Since the 1990s, a "father's quota" of the parental leave scheme, funded through the National Insurance Scheme and taxation, has encouraged shared caregiving responsibilities (Ellingsæter, 2024).

At the same time, gender equality has helped expand Norway's tax base. As more women entered the workforce from the 1970s, much of the unpaid labour they previously performed at home, such as caregiving responsibilities, was now carried out in the public sector and became taxed (Koren, 2012). Thus, the expansion of the tax base dovetailed with the growth of the welfare state.

Despite these advancements, women in Norway continue to earn less and hold less wealth than men (Aaberge et al., 2021; Modalsli, 2016; Nilsen, 2020). These inequalities stem from factors such as gendered job segregation, part-time work, women taking breaks from work to care for others and women doing more unpaid labour.

Gender equality through redistribution and tax incentives

Taxation in Norway, as elsewhere, serves two main functions: redistribution and incentivizing behaviour, both of which have significant gender equality implications. While redistributive policies determine how tax burdens and benefits are shared, tax incentives, such as deductions, exemptions, and tax rates, shape financial decisions, such as investment choices and the extent to which people engage in paid labour. A key example of how tax policy shapes gendered economic behaviour is joint taxation of spouses, which until the 1970s taxed married couples as a single unit. This often pushed them into higher tax brackets, making it less profitable for wives to work and reinforcing the male breadwinner model (see Case I Joint taxation of spouses on page 16).

While the redistributive function of taxation and its impact on gender equality have already been discussed, Norway's tax system includes some distinct, though not unique, features which are worth highlighting. One example is the wealth tax. Norway is among few OECD countries that still impose this tax, which primarily targets individuals with significant wealth. Like other taxes, it contributes to funding public services, such as healthcare, education and childcare facilities, which are important tools for broader equality goals (see Case II The Norwegian wealth tax on page 22).

Additionally, Norway's substantial natural resource wealth is managed through policies such as the resource rent tax on petroleum, hydropower, aquaculture and onshore wind power, which aims to ensure that extraordinary profits are distributed equitably for public benefit (see Case III on the resource rent tax on page 26).

At the same time, globalization has made it easier for profits and assets to move across borders, causing countries to lose tax revenue. To combat this, an Expatriation tax (*"Exit-skatten"*), an integral component of the income tax, was introduced. This primarily targets capital gains, such as profits made from shares while living in Norway, ensuring that they are taxed even if people or businesses move abroad. However, companies operating in Norway remain subject to Norwegian taxation, regardless of shareholder residency (See Case IV The expatriation tax on page 34).

These examples, along with their gendered implications, are explored further in the following sections, where we discuss how specific tax rules and practices affect men and women differently, according to the types of incomes they earn, their consumption patterns, as well as how the tax system is administered.

Case I
Joint taxation of spouses

Gender equality is seldom explicitly mentioned as an issue in Norwegian tax policies. An important exception to this rule is the issue of joint taxation of spouses. Joint taxation of households implies that married couples file a joint tax return reporting both spouses' income, credits and deductions. This system raises spouses' effective marginal tax rate, making paid employment less financially attractive for the "secondary earner", usually the woman in heterosexual marriages. As a result, researchers have referred to it as a "female trap" (Gunnarsson, 2023). Although Norway introduced separate taxation of labour income in 1970, and several OECD countries have abolished the system to advance women's labour market participation and gender equality, joint taxation of households remains common worldwide (OECD, 2022). The removal of joint taxation of spouses in Norway took place successively. It was introduced as a compulsory scheme in 1921, simultaneously as the progressivity of tax rates increased. The government's rationale was the need for increased tax revenue and a reasonable distribution of the tax burden between households (Hagemann, 2015). The Norwegian Women's Right Association (NKF) began its mobilization to abolish the joint taxation of spouses just after the second world war in 1945 by analysing its discriminatory effects on married women's economic independence (Olsen, 2004).

In 1948, Margarete Bonnevie, Norway's most famous feminist at the time and former leader of the NKF, published the book "The Last Stronghold of Patriarchy" (*Patriarkatets siste skanse*), in which she described the effects of joint taxation: "A married woman who has income from her own work is taxed (...) not as an independent individual, but as an appendix to the husband" (Skaarer, 2005).

On the other hand, the Labour Party, the dominant party in Norway in the post war period, regarded joint taxation of spouses as an important instrument of financial redistribution. In their view, it was fair that one-income families with many children had lower taxes than families with two incomes. At the same time, to address concerns about fairness for dual-income households, the Labour Party launched what was known as a "wife deduction" (*hustrufradrag*) for families in which both spouses had income (Hagemann, 2015).

However, in 1959 certain tax reliefs were introduced for joint taxation, and from 1969 it became possible for spouses to file taxes separately. Since then, taxation in Norway has become increasingly individualized, which makes it more profitable for the spouse who earns the least, usually women, to work full-time. The removal of "Tax Class 2", which provided a tax advantage for married couples with only one income or where one spouse had a very low income, in 2018 was, according to the government, to promote gender equality and the integration of immigrant women. Figures from 2012 had shown that about 70 per cent of all married couples aged 17–61 years assessed in Tax Class 2 consisted of at least one immigrant. This was used as an argument by the government to remove the tax class, framed as an encouragement for immigrant women to take on full-time employment (NRK, 2017; OECD, 2022: 17).

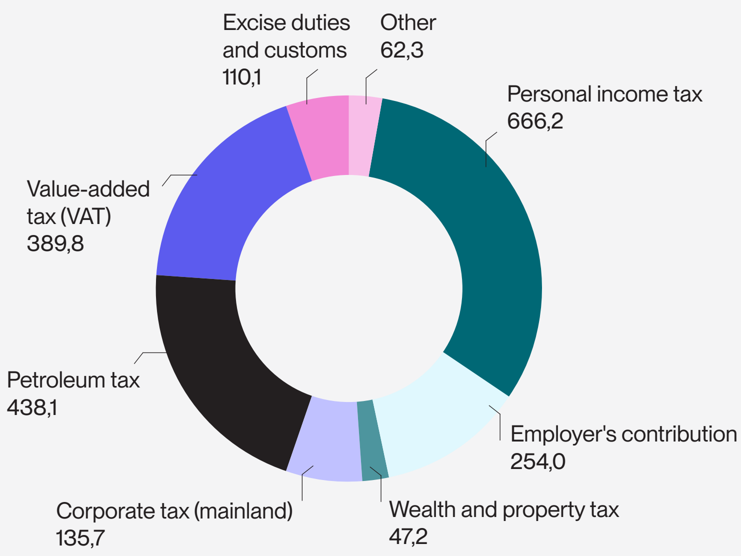
Taxes on labour and capital

The Norwegian tax system comprises various taxes, with personal income tax, including taxes on labour and capital, making up a significant share. Figure 1 illustrates the significant role of personal income tax in Norway's total revenues, accounting for 32 per cent, in addition to employer social security contributions. Norwegian VAT and excise duties are among the highest in the world and make up a significant percentage. Another distinctive feature is the significant revenue generated from petroleum taxation.

Women are overrepresented at the lower end of the income distribution, while men dominate the upper sphere. Additionally, men and women tend to be concentrated in different sectors of the economy, influencing the types of income they earn (see Fig. 2–4). Since labour and capital income are taxed differently, this distribution has important gender implications.

Most Norwegians earn their income from work or public transfers (benefits and pensions), but capital income, such as property and investments, particularly in financial assets, becomes increasingly more important higher up on the income scale. For the top 1 per cent, ownership income exceeds half of their earnings, and for the top 0.01 per cent, it makes up 97 per cent (Aaberge et al., 2021). These groups are overwhelmingly male (Modalsli, 2016). In 2024, for example, only 58 women, approximately 15 per cent, appeared on the business magazine Kapital's list of "Norway's 400 richest" (Finansavisen, 2024). This gender imbalance underpins the discussion below concerning tax on labour and capital.

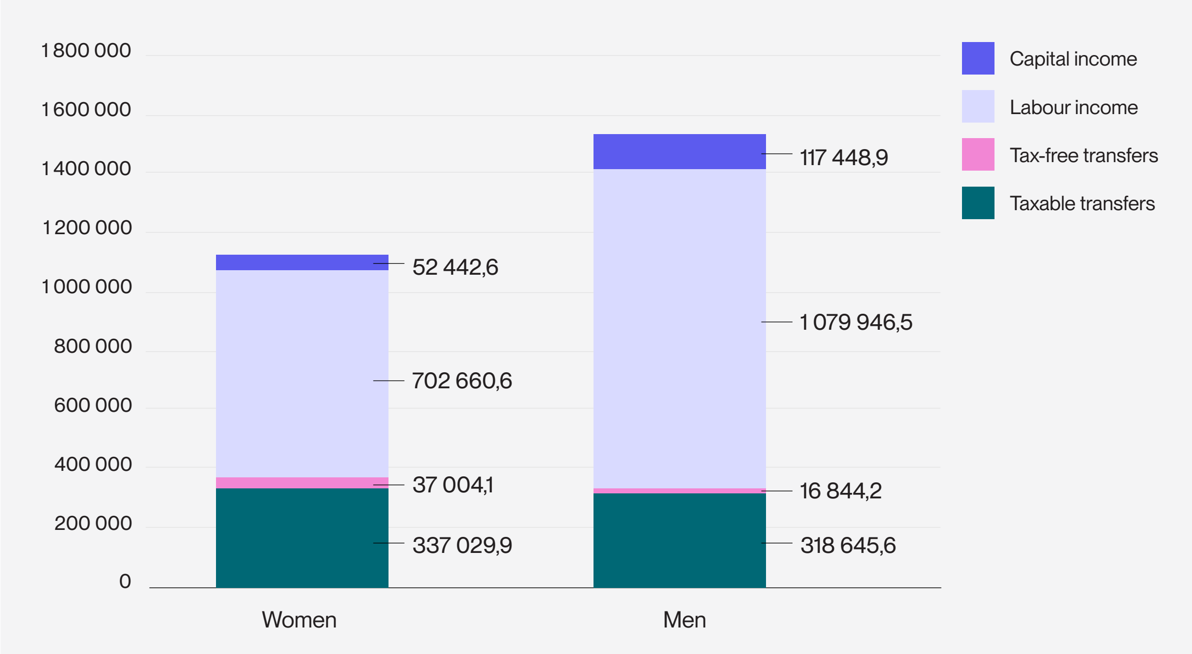
Fig. 1. Distribution of taxes and duties in Norway. Estimates for 2023. Billion NOK



Source: Ministry of Finance

Fig. 1. The distribution of various taxes as part of the total tax revenues to be distributed between the state, municipalities and counties, measured in NOK billion.

Fig. 2. Distribution of different types of income by gender, 20-66 years. 2023. Millions NOK.



Source: Statistics Norway

Fig. 2. The average amounts for different main income sources, by gender, for individuals aged 20–66 in 2018. While men earned more from labour and capital income, they received less than women in terms of public transfers.

Tax on labour

Gendered wage gaps affect tax contributions. Women make up 47 per cent of the Norwegian workforce (Nilsen, 2020), and they earn on average 88.3 per cent of men's wages (Fløtre & Strand, 2024). This disparity is often attributed to women's overrepresentation in part-time work and lower-paying sectors like education and healthcare, as well as caregiving responsibilities that limit career advancement (Fløtre & Strand, 2024). Consequently, men, who earn more on average, tend to pay higher marginal taxes and contribute a larger share to welfare funding.

Figures 3 and 4 illustrate the gender segregation of the Norwegian labour market by showing the distribution of men and women across different employment sectors. In Norway, wages are generally higher in the private sector, in which men make up the majority, compared to the public sector, which is dominated by women (Fig. 3). In education, fewer than 30 per cent of employees are men, while in health professions, they make up just over 20 per cent. Care work is even more gender-skewed, with women accounting for more than 80 per cent of the workforce (Fig. 4).

Fig. 3. Percentage of employees in private and public sectors, by gender. 2020.

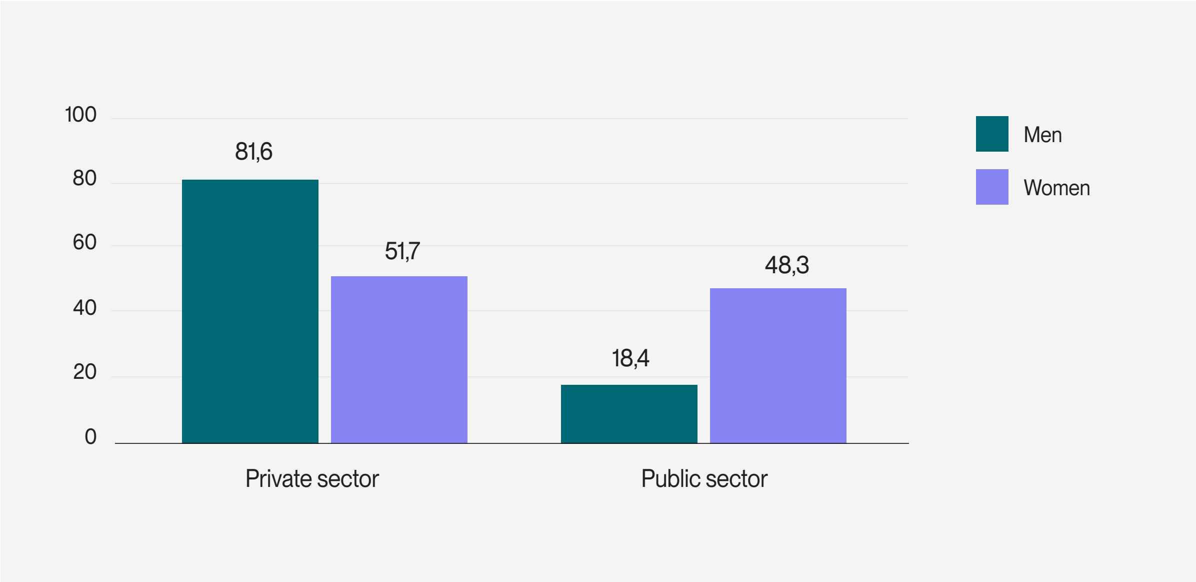
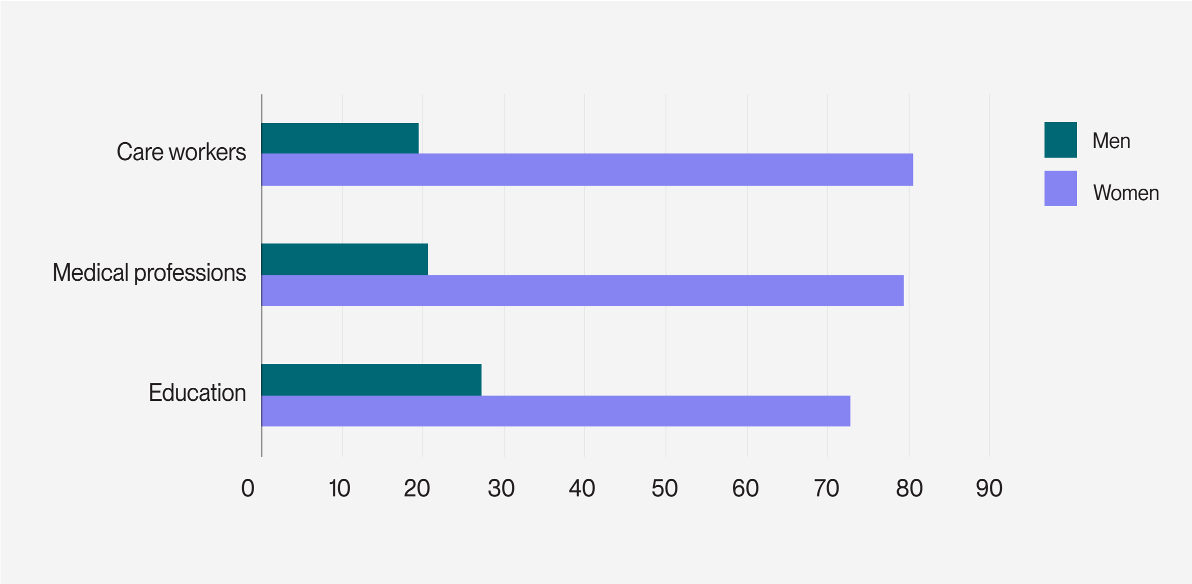


Fig. 4. Percentage of women and men in educational, medical and care professions. 2022.



Source: Statistics Norway

Progressive income taxes impact gender equality
Because women on average earn less than men, they are affected differently by changes in personal income tax rates. Recent developments in personal income tax have had mixed effects on progressivity. While the general income tax rate was reduced from 28 per cent in 1992 to 22 per cent in 2022 (NOU 2022:4), this reduction was accompanied by an expansion of the progressive bracket tax to lower income levels, offsetting some of the potential benefits for lower- and middle-income earners. At the same time, changes in tax policy have varied with political shifts.

Reductions in marginal tax rates for high earners and cuts in the general income tax rate have at times lessened the burden on the wealthiest, while recent measures, such as the introduction of an additional tax bracket and a temporary increase in employer contributions, have worked in the opposite direction. Overall, marginal tax rates have declined in recent decades, with the top rate falling from 73.1 per cent in the 1980s (Zimmer, 2022) to 47.4 per cent (excluding employer's national insurance contributions) in 2025. While these changes have benefited both men and women in lower and middle-income groups, high-income earners, who are predominantly men, have been less affected by changes in labour income taxation as they primarily derive their income from capital, which is not subject to progressive tax rates.

Tax on capital

Norway's taxation of capital income highlights significant gender disparities. Capital income is distributed far more unequally than labour income, largely due to disparities in asset ownership (Meld. St. 31, 2023–2024). Men typically own more property and financial capital than women, although they also carry higher levels of debt, which narrows the net wealth gap to some extent. For instance, men hold approximately 55 per cent of real estate and two-thirds of financial assets (Epland, 2021).

Top 1 per cent pay less taxes (and are usually male)
There is evidence that recent tax policy changes, such as reduced capital income tax rates, have disproportionately benefited the wealthiest, of which a majority is male. However, this is not primarily due to lower tax rates, since the tax on dividends (payments made by a firm to its shareholders) is relatively high at 37.84 per cent, in addition to the 22 per cent corporate tax. Rather, it is because wealthy individuals can strategically defer taxation. A study on Norwegian investors who exclusively own stocks and earn only capital income, covering the period from 2004 to 2018, found that the average effective tax rate ranged from 14 to 21 per cent – significantly lower than lower income groups (Bjerksund et al., 2024). This lower rate is partly due to tax avoidance strategies, which are more common at the top

of the income pyramid (a connection that is further explored in the section “Tax evasion and compliance”). Another study by Aaberge et al. (2020) found that during the same period, the wealthiest 1 per cent, despite being subject to wealth tax, paid an average tax rate of around 22 per cent, compared to 33 per cent among those in the 90–99 per cent income range. Notably, the wealthiest 0.1 per cent paid an even lower average tax rate of just 14 per cent. These studies confirm that the Norwegian tax system is regressive at the male-dominated top of the income distribution, and that the system of capital income taxation is a major contributor to this regressivity.

Capital taxes have become more regressive

Historically, Norway’s tax system applied progressive rates to both labour and capital income. In the 1980s, the top marginal tax rate on capital income was 66.4 per cent, closely aligned with the 73.1 per cent rate on labour income (Zimmer, 2022). The difference was mainly due to social security contributions on labour income, which did not apply to capital income. Since the 1990s, however, reforms have shifted toward regressive capital taxation. Today, the tax rate on capital income is approximately 22 per cent – much lower than the rates applied to high labour income (Meld. St. 1, 2024–2025).

Case II
The Norwegian wealth tax

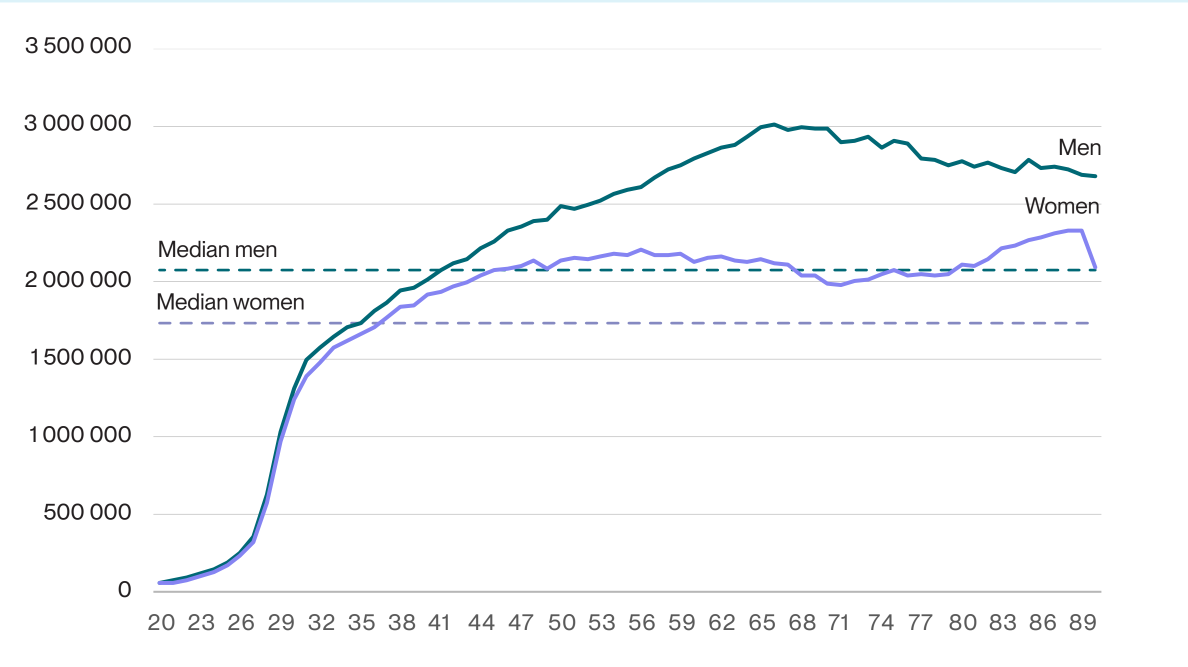
Norway is one of only five OECD countries to retain the wealth tax, which includes bank deposits, listed shares, homes and company buildings, machinery and equipment, from which debts have been deducted. The main rationale for the wealth tax, which was introduced in Norway back in 1892, is to strengthen redistribution through the tax system.

Generally, wealth is far more unevenly distributed than income. Even in a relatively egalitarian country like Norway, half of the total net wealth is owned by the richest ten per cent of the population (Skar, 2024a), of which 78 per cent are men. For the richest one per cent of the population, of which 86 per cent are men (Modalsli, 2016), the wealth tax accounts for more than half of their total tax burden.

The wealth tax is a contested and recurring topic in Norwegian political debates. Generally, the political left parties support the wealth tax because of its strong redistributive effect, while the right-wing parties strive to abolish it, arguing that it weakens the incentive to save and to invest, and that it hinders companies' economic growth. One of the main priorities of the Confederation of Norwegian Enterprise (NHO) since 2008 has been to abolish wealth tax on what is categorised as "working capital", which is linked to business activities (NHO, n.d.).

Figure 5 illustrates the distribution of gross wealth among men and women across different age groups. Gender differences in wealth are marginal until the early 30s (the typical age for family formation), when men begin to surpass women in income. The wealth gap persists throughout life and only narrows in old age, as women, who generally outlive men, inherit assets when their spouses pass away.

Fig. 5. Distribution of median gross wealth in NOK for women and men in different age groups. 2019.



Source: Statistics Norway

Asset types and tax thresholds create gendered effects

Patterns in asset ownership between men and women introduce an implicit gender dimension to wealth tax outcomes. Men are more likely to invest in shares, while women tend to save their money in bank accounts (Gram, 2020). Because bank savings are taxed higher than shares (Bjørnebye, 2022), women holding such assets may face a higher effective tax rates compared to men, whose investments in stocks often benefit from lower, sometimes fluctuating, valuations.

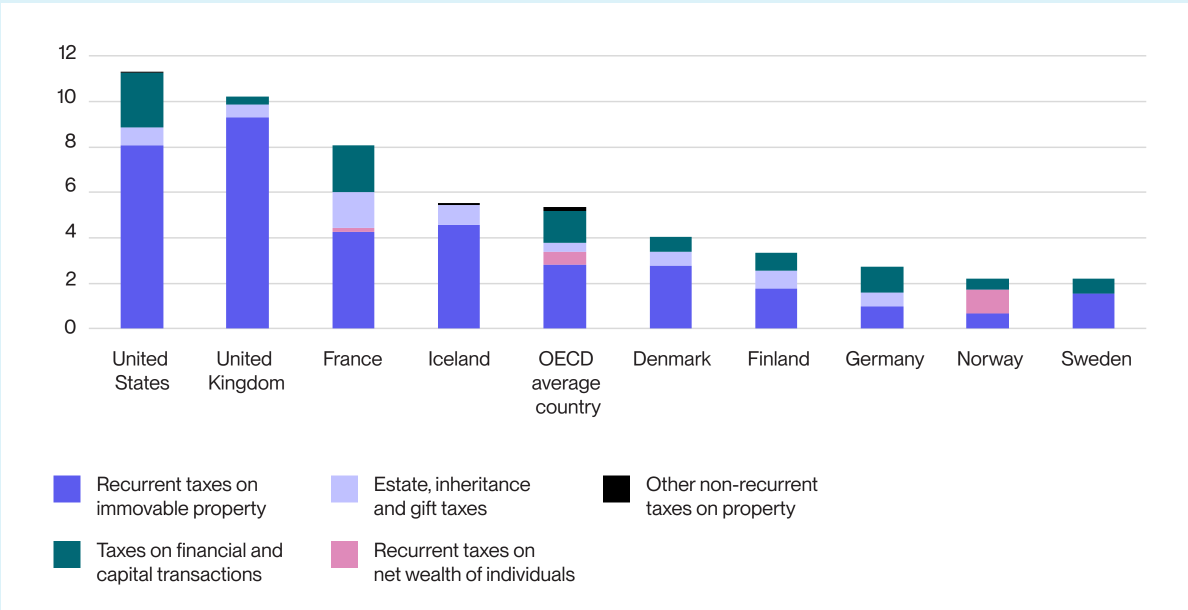
Another aspect of wealth taxation relates to elderly people, who generally have less debt, which results in a higher taxable net worth. Many older individuals, particularly women, are widowed. The shift to single taxation can lead to a relatively higher tax burden for widows due to having to rely on a single income and asset base (Hattrem & Abrahamsen, 2023). Interestingly, older women are also disproportionately represented among individuals who pay wealth tax without owing income tax (Abrahamsen & Brovold, 2024).

Taxation on capital remains a small share of total tax revenue

Although Norway is among the few OECD countries to retain a wealth tax, this must be seen in relation to other forms of property taxation. Norway does not have a national property tax, leaving it up to the municipalities to decide whether to implement such a tax locally. Similarly, the inheritance tax was abolished in 2014 under a conservative government, which has shifted some of the focus away from intergenerational wealth transfers. Despite the wealth tax's redistributive purpose, taxes on capital holdings in Norway constitute a relatively modest share of the overall tax burden compared to other OECD countries, as illustrated in the figure below.

Figure 6 shows the share of total tax revenue derived from capital holdings in selected OECD countries. Compared to other OECD nations, Norway collects a relatively small proportion of its tax revenue from capital holdings. This must be viewed in the context of the broader Norwegian tax system, where a significant portion of revenue comes from petroleum taxation, boosting state income compared to other countries.

Fig. 6. Tax on capital holdnings as share of total taxes in selected OECD countries.
Percentage of total tax income. 2022.



Source: OECD Revenue Statistics Database

Consumption taxes

Since its introduction in 1970, value added tax (VAT) has evolved into one of the state's largest revenue sources, with increasing rates and expanded coverage to include more services. Sales taxes, which have been part of the system since the 1930s, were only collected at the final sale to consumers. VAT, being more extensive, allows tax revenue to accumulate at every stage of the supply chain, although businesses typically pass these costs on to consumers, who ultimately bear the tax burden. In the 2025 budget proposal (*statsbudsjettet*), VAT was projected to generate NOK 409 billion, accounting for 25.9 per cent of the state's revenues, excluding petroleum income (Regjeringen, 2024).

Norway's VAT system

Norway's standard VAT rate of 25 per cent ranks among the highest in the world (Zimmer, 2022). However, the system includes reduced rates, such as 15 per cent for food and 12 per cent for services like public transport and hotel accommodations. Certain sectors, including health services, educational services and cultural activities, are fully exempt from VAT provisions, reflecting targeted policy decisions to alleviate tax burdens in these areas.

Excise duties

In addition, excise duties are collected upon the import, production or sale of certain types of goods, such as alcohol, tobacco, sugar and motor vehicles. Although international research has indicated that these taxes affect men more than women (Grown & Valodia, 2010), the gendered impact of excise duties has not been studied in Norway.

The "tampon tax"

Overall, despite international research demonstrating that VAT and excise duties affect men and women differently (Coelho et al., 2022), there has been little debate on this issue in Norway, although many point to the potential regressive impact of such taxes. A minor exception to this trend is the discussion on the "tampon tax", i.e. VAT on menstrual hygiene products. Internationally, this tax has sparked criticism for unfairly increasing women's financial burden (Rüll, 2020). While countries like Kenya, Canada and India have removed VAT on menstrual hygiene products, the issue has received little sustained attention in Norway. Nevertheless, some organizations, such as the Youth Section of the Norwegian Union of Municipal and General Employees (*Fagforbundet*) and representatives of the Socialist Left Party, have actively criticized the inclusion of VAT on these products (NRK, 2016; Fagforbundet, 2020). The topic is also briefly mentioned in the official report NOU 2023:5 on women's health, but the committee refrained from making any recommendations.

These discussions remain one of the few instances where gender perspectives have been brought into national discussions on taxation. Furthermore, while international studies indicate that VAT can place a heavier burden on women, partly because they tend to spend a larger share of their income on consumption, especially in lower-income groups, this aspect has not been studied in Norway and further research is therefore needed to assess its relevance here.

Corporate taxation

Corporate taxes influence economic incentives and wealth distribution, but they are also shown to have unintended gendered effects (Stotsky, 1996). In Norway, the corporate tax rate has seen significant reductions in recent decades. Prior to the 1992 tax reform, the formal rate was around 50 per cent, but the effective rate was significantly lower. The reform reduced the rate to 28 per cent and introduced an integrated system that taxed capital returns equally for individuals and businesses (NOU 2003: 9). By 2019, the rate was further reduced to 22 per cent, with the expressed aim of attracting international investments (St. Meld. 2024–2025). This aligns with global trends, as the OECD average is 23.57 per cent (Tax Foundation, 2024).

These tax cuts not only influence public revenues, potentially affecting funding for welfare services, but also have implications for gender equality due to differences in ownership patterns, since most business owners are men. In Norway, women own only 30 per cent of all shares on the Oslo Stock Exchange, accounting for just 21 per cent of the total share value (AksjeNorge, 2023). While the primary goal of recent tax reductions (from 50 to 22 per cent) has been to stimulate investment and, in turn, increase tax revenues, the benefits have not been equally distributed. Given the current ownership distribution, male business owners have likely gained most from these reforms.

Taxation, business, innovation and gender

In Norway, there is little research that specifically examines taxation on business and innovation from a gender equality perspective. The Norwegian business sector is generally male dominated. Among the 200 biggest companies, female CEOs make up only 17.7 per cent, while only 14.5 per cent of chairpersons of boards are female (CORE 2024).

Innovation incentives disproportionately favour male entrepreneurs

Evidence shows that female entrepreneurs are less likely to benefit from tax incentives intended to foster growth and innovation, likely due to structural factors. For instance, the SkatteFUNN scheme (a tax deduction scheme managed by the Research Council of Norway in collaboration with the Norwegian Tax Administration, allowing companies to deduct 19 per cent of their research and development costs) often fails to reach female entrepreneurs. Only 20 per cent of SkatteFUNN projects in recent years were led by women, reflecting their limited access to loans and capital essential for scaling businesses (Nærings- og fiskeridepartementet & Kulturdepartementet, 2019).

Additionally, businesses, and particularly those in the manufacturing industry, which are predominantly owned by men, qualify for special tax deductions for the gradual loss in value of equipment or machinery over time. In contrast, service-based businesses, where women are more often business owners, rely less on tangible assets and therefore have fewer opportunities to benefit from these deductions (email correspondence with Professor Elisabeth Ljunggren, researcher and expert on women's entrepreneurship).

Case III
The resource rent tax

Resource rent taxes are relevant from a gender perspective because they, like all taxes, enable governments to fund public services that address structural inequalities, such as access to affordable childcare, elderly care and education. These sectors not only reduce barriers to women's workforce participation by easing caregiving responsibilities but also employ a significant proportion of women (Wagner et al., 2020).

Resource rent taxes ensure that extraordinary profits from natural resources, such as petroleum and hydropower, are used for the public good. They have gained increasing international attention in recent years, especially after the Covid-19 pandemic (UN, 2021).

Norway introduced resource rent tax on petroleum activities in 1975, reflecting the principle that natural resources are public assets (NOU 2000:18). The petroleum tax system, which combines a corporate tax and a resource rent tax, currently imposes an effective tax rate of 78 per cent, among the highest in the world. This system ensures that a substantial share of resource profits remains in public hands (Meld. St. 31, 2023–2024).

In 2023, the resource rent tax was extended to aquaculture, targeting profitable fish farming of salmon and trout in public fjords and coastal areas (NOU 2019: 18). The reform was met with strong opposition from the fish farming business and the Conservative Party (see e.g. Fiskeribladet, 2024, 10 September). Critics say it discourages investment, while supporters argue that it is fair and benefits the public at large.

Tax expenditures

Tax expenditures refer to provisions in the tax system, such as deductions, exemptions, allowances and credits, that reduce government revenues to achieve specific policy objectives. However, international research highlights that they can also reinforce gender inequalities, often favouring higher-income earners, who are disproportionately male (Gunnarsson et al., 2017). In Norway, key tax expenditures include deductions related to housing and property, reduced VAT rates on essential goods and electric vehicles, and various exemptions and allowances (Meld. St. 1 (2024 –2025)). This section explores possible gendered impacts of specific deductions and allowances.

Some tax provisions support caregiving and promote gender equality

Some tax expenditures arguably have a positive impact on gender equality by addressing caregiving responsibilities and supporting women's workforce participation, as women still shoulder most unpaid care work despite decades of reforms and equality efforts (Wendt et al., 2021).

Examples include:

- **Deductions supporting workforce participation for working mothers:**
  Tax deductions for childcare costs, such as kindergartens and after-school programmes, enable working parents to afford these services. This helps women with caregiving responsibilities remain in the workforce, promoting gender equality.

- **The special allowance for single providers:**
  The special allowance for single providers, who are mostly women, was discontinued in 2023 and replaced with extended child benefits (*utvidet barnetrygd*), which are not subject to tax.

- **Child allowances:**
  Child allowances provide financial support to families, helping to offset the costs of raising children, with potential gender-equalizing effects by reducing financial strain on caregivers.

Tax exemptions support low-income earners but have limitations

Another form of tax expenditures, namely tax exemptions, are aimed specifically at low-income earners, a group in which women are overrepresented. For example, from 2025 the tax-free threshold *(frikortgrense)* allows individuals to earn up to NOK 100,000 without paying social security tax, providing extra support for those with lower incomes (Meld. St. 1, 2024–2025). However, because having a taxable income is required to access deductions and allowances, this group misses out on some tax benefits that are available to those with higher or more stable incomes. As a result, many low-income individuals, including women, are excluded from these advantages.

Loan and commuting deductions are more commonly used by men

There are also examples of tax deductions that are more commonly utilized by men, as noted by Nordling (2023). In Norway, examples include:

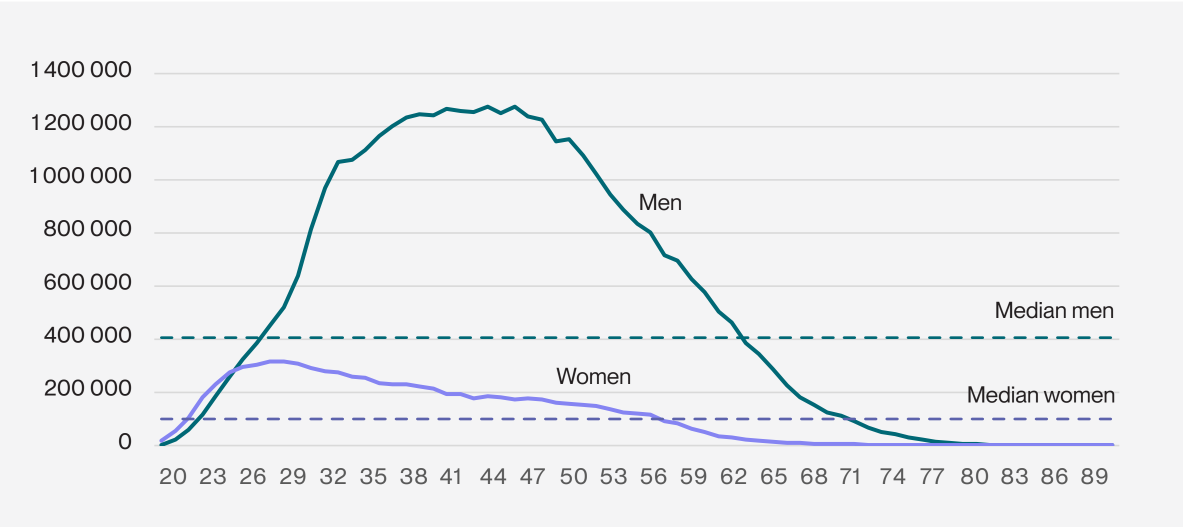
- **Loan interest deductions:**
  Men, who tend to carry more debt due to greater access to credit and larger property purchases (Epland, 2021; see also Figure 7) benefit more from deductions for loan interest. However, while mortgage loans are frequently registered in men's names, the deduction benefits both spouses by reducing overall household costs.

- **Commuting deductions:**
  Men typically commute longer distances to work, making them more likely to claim deductions for transport costs, which in 2025 amounts to annual expenses of between NOK 15,250 and NOK 100,880.

- **Tax benefits for seafarers and fishers:**
  Income deductions of up to NOK 83,000 and tax-free meals benefit male-dominated professions such as fishing and offshore work.

- **VAT exemption for electric cars:**
  The VAT exemption for electric car purchases introduced in 2001 has been a strong incentive, given the 25 per cent VAT rate in Norway (Meld. St. 1 (2024 –2025)). However, the benefit shows gender disparities: 34 per cent of men use electric cars compared to 25 per cent of women, according to the Norwegian Automobile Federation's (NAF) Electric Car Monitor (Sødal, 2023). This exemption cost NOK 13 billion in 2023, with benefits expected to reach NOK 49 billion in 2024. To address regressive effects, a 2023 cap limits the exemption to the first NOK 500,000 of a car's price (Meld. St. 1 (2024 –2025)).

Fig. 7. Median debt in NOK for women and men in different age groups. 2019.



Source: Statistics Norway

- **Agricultural deductions:**
  Farmers, of whom 84 per cent were men in 2018 (Steinset, 2019), are eligible for a special annual agricultural deduction of up to NOK 95,800 per farm unit (in 2025). An additional deduction of 38 per cent applies to income exceeding this threshold, with a total cap of NOK 200,850.

While these measures are more frequently used by men, some of them, such as the tax benefits for seafarers and fishers, are designed to compensate for the demanding nature of these professions, for instance inconvenient working hours.

Figure 7 shows that, in general, men have higher levels of debt compared to women. These levels increase around the age of 30 and decrease after retirement age. It is nonetheless worth keeping in mind that although mortgage loans are often registered in a man's name, this is often done for the benefit of a family unit.

Deductions on domestic work and gender equality

Deductions on domestic work can be framed as a gender equality issue, because they facilitate women's wage work. In Norway, the Conservative Party has suggested introducing such schemes, in line with, for example, Sweden (Høyre, 2021). The Swedish RUT (for domestic work) and ROT (for home improvement) deductions were introduced in 2007 and 2009, respectively. Research shows that these deductions reinforce existing gendered patterns and have a class dimension. For example, single-parent families are underrepresented among users of the RUT deduction scheme because they cannot afford to buy household services, making the benefit more accessible to high-income earners while minimizing government tax revenues. Economist Beatrice Nordling estimates that the approximately SEK 7 billion paid out for RUT services in 2021 could have been used to provide a cash benefit of SEK 2,750 per month to all single mothers in Sweden (Nordling, 2023: 39). (For a thorough analysis of the gendered effects of the ROT and RUT deductions, see Nordling, 2023: 36-41).

So far, tax deductions on domestic work have gained little political support in Norway. A likely explanation is that such deductions conflict with the fundamental principle that private expenses should not be tax-deductible. In addition, the practice of hiring domestic workers is arguably at odds with the egalitarian social-democratic approach to and understanding of gender equality.

Tax administration

An essential part of the tax system is the tax administration, which is responsible for implementing policies and collecting revenues. International research underscores the importance of analysing tax administration through a gender lens to uncover implicit biases and disparities affecting women (Joshi et al., 2024; Mwondha, 2018; Yimam et al., 2023).

According to an OECD survey from 2022, respondents from the Norwegian Ministry of Finance (which plays a key role in tax administration) state that gender equality is considered in the design of tax policy, but not systematically. Unlike several other OECD countries, Norway lacks routines for analysing tax policy from a gender perspective (known as gender budgeting), has no guidelines for assessing indirect gender discrimination, and has not investigated how the tax system impacts men and women differently. Nevertheless, gender-disaggregated statistics regarding labour participation, income, wealth and tax are available and could be used to identify disparities and develop more equitable tax policies.

A fully digitalized tax system

Norway's tax system is fully digitalized, making it more accessible and efficient for most users. The transformation began in 1990 with pre-filled tax returns. In 2003, digital submission options were introduced, and by 2012, the system was fully digitalized (Funnemark, 2024).

This is relevant in a gender equality perspective, as shown by Norwegian researchers Agersnap & Bjørkheim (2024) who found that complex tax systems can create significant barriers for immigrants and women due to limited access to financial resources and professional networks.

Research on digitalization also suggests that digital illiteracy further exacerbates these barriers, particularly for immigrants, the elderly and low-income groups (Ranchordas, 2025). Accordingly, despite advancements with digitalization, the Norwegian Tax Administration's *Equality and Non-Discrimination Report* (2023) raises concerns about "Digital Exclusion", noting that approximately 3 per cent of the population remains non-digital. To address these challenges, the authorities have prepared a "user's insights report" and workshops to better understand the situation of this group. The findings aim to "accommodate digitally vulnerable users" and ensure more inclusive access to services.

A gender balanced tax administration

The Norwegian Tax Administration is formally committed to gender equality and is required to ensure gender balance in its management team as part of public sector regulations. Women make up 60 per cent of its workforce and hold 57 per cent of management roles as of 2023 (Skatteetaten, 2023). The institution regularly performs risk assessments relating to equality and diversity, aligned with the Equality and Anti-Discrimination Act. Based on the assessment from 2021, measures were implemented to improve accommodation, address sexual harassment and gender-based violence, enhance recruitment practices and promote an inclusive work environment (Skatteetaten, 2023). More broadly, a high proportion of female employees is typical for the Norwegian public administration and is also reflected in other public institutions involved in tax policymaking, oversight and data collection, such as the Norwegian Ministry of Finance, the Financial Supervisory Authority (*Finanstilsynet*) and Statistics Norway (SSB).

However, gender disparities persist in tax expertise. While women make up a significant part of the public tax administration, the private sector, particularly among tax advisors and legal experts, remains male-dominated. Most tax law PhD holders in Norway work as tax advisors, primarily assisting wealthier individuals who are more often men (correspondence with tax law expert Yvette Lind). This creates a gap between the public tax authorities and private advisors, potentially affecting how different taxpayer groups navigate the system.

High trust in tax authorities

A fair tax system that promotes gender equality relies on trust, transparency and the effective use of revenues for public goods such as health and education (Gunnarsson, 2021).
The Norwegian Tax Administration benefits from a high level of transparency and robust data collection. Third-party reporting, where financial institutions and employers submit information directly to the tax authorities, enhances accuracy and reduces opportunities for tax evasion.
This level of transparency helps build public confidence in the tax system. Research indicates that when taxpayers trust the authorities, they are more likely to comply with tax regulations (Bornman, 2015). A recent survey found that Norwegian business managers generally trust the tax authorities (Skatteetaten, 2023).

Tax evasion and avoidance

Effective tax collection is crucial for maintaining progressive tax systems that reduce inequality and support gender equality (Komatsu et al., 2024). Tax evasion, which is a criminal act, and tax avoidance, which often falls into a legal grey area, result in massive losses in public revenues. Estimates from the Norwegian Tax Administration, based on Swedish calculations, suggest that around 10 per cent of assessed tax in Norway is evaded, with informal work accounting for approximately half of this (Andersen, 2017). However, these figures remain uncertain and difficult to calculate precisely.

Men overrepresented in severe tax evasion
There is also a gendered dimension in terms of who engages in and benefits from tax evasion and avoidance practices. International research suggests that men and women exhibit different behaviours when it comes to tax compliance, with men being overrepresented among individuals engaged in severe forms of tax evasion (Gunnarsson, 2021). However, tax evasion encompasses a range of behaviours, including underreporting income, claiming false deductions, engaging in informal labour markets and utilizing complex tax schemes designed to reduce taxable income or avoid taxes altogether.

Black market labour purchases
A 2020 survey conducted by the Norwegian organization *Samarbeid mot svart økonomi* (2020), a collaborative initiative aimed at combating the informal or "black" economy, found that 72 per cent of individuals who purchased black market labour in Norway were men. These services often included home renovation and repair work, cleaning services, car repairs and babysitting (Samarbeid mot svart økonomi, 2020).

Higher tax evasion among self-employed women
While international studies consistently find that men are more prone to severe tax evasion (Gunnarsson, 2021; see also Alsos et al., 2016), a study by Bjørkheim and Nygård (2024) found that, in Norway, female sole proprietors appear to evade taxes more than their male counterparts. The researchers analysed data on charitable donations, which are reported by third parties, to estimate real income levels. They compared these estimates with the income women reported to tax authorities. When large gaps appeared, it suggested underreporting. The study also found that women face lower chances of detection and lighter penalties, possibly due to biases in how tax authorities assess compliance. This research is a rare example of Norwegian tax research that incorporates a gender perspective.

Income shifting to avoid taxes
Income shifting is a tax planning strategy where individuals or businesses reclassify income to reduce their tax burden within a national jurisdiction. Unlike international tax avoidance through tax havens, income shifting occurs domestically, often by converting labour income into capital income, which is taxed at lower rates. This practice can reduce government tax revenues and tends to benefit business owners, who are disproportionately male.

The Norwegian government has introduced various measures to address this issue, particularly through the 2006 tax reform. In simple terms, high earners could previously extract income from companies as dividends (payments made by a firm to its shareholders), benefiting from lower tax rates (NOU 2003: 9). The reform introduced shareholder taxation models to align tax rates and reduce opportunities for tax-motivated income shifting. However, it also led to unintended consequences, such as the increased use of "holding companies" to defer taxation (NOU 2022:20; Fjærli et al., 2013).

At the same time, it is debated whether retaining wealth in holding companies offers a real advantage. Potential benefits include private use of corporate assets, but as long as funds remain tied up in stocks, they remain inaccessible for personal use.

Tax havens erode Norway's tax base
Increasingly, globalization of the economy and tax havens, described in international literature as a "great threat" to fiscal justice and redistribution (Gunnarsson, 2021, p. 22), challenge Norwegian tax authorities (e.g. NOU 2014: 13). While wealth flowing out of the country can erode the tax base, it is important to note that Norwegian investments abroad do not necessarily mean a loss to the country's tax system as dividends remain taxable under Norwegian law. However, to address challenges relating to tax havens, a jurisdiction with low or no taxes, Norway has adopted agreements for automatic information exchange, specific transparency agreements with low-tax countries and a VAT compliance agreement with the EU to tackle cross-border tax evasion and complex financial setups (NOU 2022:20). While Norwegian Official Reports (NOUs) written by government-appointed expert groups provide comprehensive analyses of tax planning, income shifting and their impact on economic redistribution (see e.g. NOU 2009:4, NOU 2009:19 and NOU 2014:13), they do not address the gendered dimensions of these practices.

Case IV
The expatriation tax

The “Exit tax”, introduced to prevent wealthy individuals from relocating abroad to reduce their tax burden, is an integrated component of Norway’s income tax system rather than a distinct tax measure. It reflects broader international responses to the challenges posed by globalization. Countries like the United Kingdom, Germany and France have introduced similar measures to manage the financial risks of people relocating to other countries (Nordling, 2022).

First introduced in 2007, the expatriation tax has undergone several revisions. Recent revisions in 2022 and 2024 have strengthened its regulations (Meld. St. 1, 2024–2025; Zimmer, 2022).

The exit tax has sparked debate over its economic and social effects. Since the tax primarily targets individuals with significant wealth, there may be gender-related dimensions to consider, but further research is needed.

Concluding remarks and questions for further research

This section summarizes how Norway's tax system influences gender equality, highlighting key findings, knowledge gaps and areas for further research.

Given the increased attention on taxation as a tool for promoting gender equality in international fora, particularly with respect to low-income countries, it is relevant to consider how Norwegian experiences might contribute to these discussions. Norway's reputation as a pioneer in gender equality raises the question of whether its tax policies offer insights that could be useful beyond its own borders. However, discussions on transferability must take into account significant social and institutional differences between high-income countries like Norway and low-income countries.

Norway's tax system has supported gender equality by using progressive taxation to fund welfare services that enable women to participate in the workforce. The shift from joint to individual taxation, as highlighted in Case I, has played an important role in reducing barriers to women's economic independence, showing how tax policies can align with broader equality goals.

Norway has several tax schemes which, due to their redistributive effect, have the potential to promote gender equality. These include the wealth tax (Case II), resource rent tax on natural resources (Case III) and expatriation tax (Case IV).

Although Norway has succeded in eliminating explicit biases in its tax law, the Norwegian tax system may still have a different impact on men and women. Income, wealth and spending patterns differ between genders, leading to distinct impacts. For instance, since women earn on average less than men, they pay less taxes but also benefit less from deductions tied to high earnings. Furthermore, since men are on average more likely to own assets, they gain more from lower tax rates on capital income. Corporate tax cuts may disproportionately benefit men, who dominate business ownership and shareholding, while reducing public tax revenues. International research shows that regressive taxes such as VAT disproportionately burden women, who are overrepresented among low earners and spend more on essential goods. However, further research is needed to explore the specific gendered effects of VAT in Norway.

Gendered patterns in the business sector also influence tax outcomes, although these links are complex and require further investigation. Similarly, tax expenditures, such as deductions and allowances, affect men and women differently, although some examples suggest that gender differences exist. For example, since women still take more responsibility for unpaid care work in the family, deductions for childcare support women's workforce participation by lowering caregiving-related financial barriers. Conversely, deductions for commuting and loan interest primarily benefit men, reflecting traditional gender roles in employment and asset ownership.

The Norwegian Tax Administration has achieved high levels of efficiency and trust, supported by digitalization and gender balance among its staff – factors that set it apart from tax systems in low-income countries. However, like elsewhere, the Norwegian Tax Administration faces persistent challenges related to tax evasion and avoidance, which deprive the welfare state of revenues.

As such, important challenges remain. Although Norway is often ranked among the world's most gender-equal nations, gender equality perspectives are not systematically integrated into its fiscal policies. While other OECD countries employ gender budgeting to identify and mitigate biases, promoting transparency and equity in fiscal policy, the Norwegian tax authorities do not practice any forms of gender mainstreaming (OECD, 2022). This paradox raises important questions about whether Norway's reputation for gender equality obscures the implicit gendered effects of its tax policies, making them less visible and harder to address. Relevant questions for further research could be:

- To what extent does the perception of Norway as a gender equal nation obscure the subtle ways in which tax policies may reinforce inequalities?

- What are the historical dynamics between tax reforms and gender equality? To what degree have historical tax reforms been influenced by gender equality ideals? Has the tax system been consciously used as a tool to promote gender equality or rather followed broader societal developments?

Additionally, we need more empirical studies on the impact of specific tax rules and practices on gender equality. For example:

- How do gendered patterns in employment and the business sector influence tax outcomes?

- What are the effects of the removal of Tax Class 2, which until 2019 gave tax exemptions for married couples where one of the spouses had low or no income? Has the reform led to higher employment rates among women, in particular among women with immigrant background, or rather led to an aggravated financial situation for low-income families?

- To what extent do value added taxes (VAT), which consumers pay on most goods and services, have gendered impacts?

- What role can the tax administration play in identifying and addressing gender biases in the tax system?

- Beyond revenue losses, what are the gendered dimensions of tax evasion and compliance?

- To what extent should incentives, such as special exemptions and deductions for low-income groups and women, be used to reduce inequality?

Such analyses would benefit from a nuanced perspective on how gender intersects with other factors such as financial resources, professional roles, civil status, age, ethnicity and geographical location.

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Appendix

Appendix
Experts interviewed for the report

Professor of Law Åsa Gunnarsson, Umeå University

Professor Yvette Lind, Department of Law and Governance, BI Norwegian Business School

Professor Emeritus Frederik Zimmer, Faculty of Law, University of Oslo and member of the 2022 Tax Committee

Assistant Professor Julie Brun Bjørkheim and Professor Evelina Gavrilova-Zoutman, Norwegian School of Economics (NHH)

Senior Researcher Iulie Aslaksen, Statistics Norway (SSB)

Charlotte Koren, former researcher at Statistics Norway (SSB) and NOVA and author of Kvinners rolle i norsk økonomi [The role of women in Norwegian economy] (2012)

Kari Elisabeth Kaski, representative for the Socialist Left Party (SV) and Deputy Chair of the Finance Committee in the Norwegian Parliament

Cathrine Austrheim, leader of the Norwegian Single Parents' Association (Aleneforeldreforeningen)

Sigrid Klæboe Jacobsen, former leader of the organization Tax Justice Norway

Marie Storli, Social Policy Department at the Norwegian Confederation of Trade Unions (LO)

Marie Bjørneby, Åse Bøe and Torgeir Johnsen, Ministry of Finance, Tax Policy Department

Beate Bull and Peter Henriksen Ringstad, Norad

Email consultations with Elisabet Ljunggren (Professor of Organization and Management at Nord University), Kaja Guttormsgaard (Advisor at Tax Justice Norway), Herman Ringstad (Senior Advisor at Innovation Norway), Hanna Stangebye Arnesen (Equality Coordinator at Statistics Norway) and Elin Minge (Norwegian Tax Administration and participant of Skatt for utvikling)

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