GENDER EQUALITY AND TAXATION:

A CRITICAL ANALYSIS OF TURKISH TAX POLICY

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DECLARATION OF ORIGINALITY

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ABSTRACT

Gender Equality and Taxation: A Critical Analysis of

Turkish Tax Policy

Despite developments in women's role in contemporary societies they still face inequalities in different forms, including taxation which exacerbate the existing gender bias in various ways. In that regard, the examination of taxation policies and their gender equality outcomes is of great importance due to the interconnection between citizenship, tax obligation, and representation. Aiming to address the gap in the literature, this thesis examines gender bias in terms of Turkish tax policy based on women's different roles as production, consumption, and reproduction. It is revealed that direct taxes exacerbate indirect gender bias by applying lower tax rates on riskier investment tools that are found to be used less by women. On the other hand, tax policies endorse women's inclusion into production by providing tax deductions. Notwithstanding that, it is also seen that regarding consumption, taxes aggravate gender bias by applying high rates of value-added tax on the products that are solely and indispensably used by women (or used for child care). By conducting a gendered analysis of electoral seats, political agendas, and voluntary gender quotas, these findings are found related to the lack of political representation of women. Furthermore, it is concluded that the tax system and tax collection method in Turkey exacerbates women's tax consciousness, which results in women relinquishing their political representation. Hence, it is revealed that the gender discriminations arising from Turkish tax policy and the lack of political representation of women are interrelated matters.

ÖZET

Toplumsal Cinsiyet Eşitliği ve Vergilendirme: Türk Vergi Politikalarının Eleştirel Analizi

Günümüzde gelişmiş refah devletleri dahil olmak üzere pek çok ülkede vergiler var olan toplumsal cinsiyet eşitsizliği derinleştirmektedir. Bu nedenle, vergi ödevi, vatandaşlık ve temsiliyet kavramları arasındaki ilişki doğrultusunda vergi politikaları ile bunların toplumsal cinsiyet eşitsizliği yönünden sonuçlarının incelenmesi önem taşımaktadır. Bu tez ile Türk vergi politikaları, toplumsal cinsiyet eşitsizliği bağlamında kadının üretim, tüketim ve üreme rolleri yönünden incelenerek literatürdeki boşluğu gidermeyi amaçlamaktadır. Doğrudan vergilerin kadınlarca daha az başvurulan riskli yatırım araçlarının daha düşük vergiye tabi olması gibi örtülü biçimlerde toplumsal cinsiyet eşitsizliğine yol açtığı; bununla birlikte vergi istisnaları ve teşvikler ile kadının üretime katılımına katkı sağlandığı görülmüştür. Tüketime yönelik vergilerin ise münhasıran ve mecburen kadınlar tarafından kullanılmak zorunda olunan hijyen ürünlerinin (çocuk bakımı için gerekli ürünler ile birlikte) tabi olduğu katma değer vergisi nedeniyle yine toplumsal cinsiyet ayrımcılığının pekiştirildiği tespit edilmiştir. Mecliste yer alan kadın vekil oranları, parti programları ve ihtiyari cinsiyet kotası uygulamaları incelenmekle bu bulguların kadının siyasi temsilindeki eksikliği ile ilişkili olduğu bulunmuştur. Türk vergi sistemi ve vergi toplama yöntemlerinin kadınlarda vergi bilincini olumsuz etkileyerek siyasi alandan feragatine neden olduğu görülmüştür. Dolayısıyla Türk vergi politikalarının toplumsal cinsiyet ayrıştırıcı yaklaşımı ile temsiliyet eksikliğinin birbirilerini karşılıklı olarak etkileyen unsurlar olduğu tespit edilmiştir.

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LIST OF ABBREVIATIONS

AKP	Justice and Development Party (*Adalet ve Kalkınma Partisi*)
CEDAW	Convention on the Elimination of All Forms of Discrimination against Women
CHP	Republican People's Party (*Cumhuriyet Halk Partisi*)
CEAT	Confederation of Employers' Associations of Turkey
ECHR	European Convention on Human Rights
EU	European Union
GNAT	Grand National Assembly of Turkey (*Millet Meclisi*)
HDP	People's Democratic Party (*Halkların Demokratik Partisi*)
IDEA	International Institute for Democracy and Electoral Assistance
İYİ	Good Party (*İyi Parti*)
MHP	Nationalist Movement Party (*Milliyetçi Hareket Partisi*)
OECD	Organization for Economic Co-operation and Development
SIGI	Social Institutions and Gender Index
TCC	Turkish Civil Code
TİP	Workers' Party of Turkey (*Türkiye İşçi Partisi*)
TITL	Turkish Income Tax Law
TSI	Turkish Statistical Institute
VAT	Value-Added Tax
YRP	Anew Welfare Party (*Yeniden Refah Partisi*)
YSP	Green Left Party (*Yeşil Sol Parti*)

CHAPTER 1

INTRODUCTION

Women: so-called equal citizens of the day, subject to endless discussions on their bodies, ways of living, and actually, their equality. This time maybe we should change the question: How equal is equal? What are the small things in our daily lives that set us back? How penetrated is the patriarchy in our lives and minds?

In this thesis, I would like to analyze Turkish tax policy in terms of its gender[1] equality outcomes by taking different perspectives. What are the implicit and explicit ways that taxes may hinder women? If almost all constitutions across countries state that all genders are equal, why women are hindered by taxes? In Turkey, one of the first countries which granted women the right to vote and stand for election, are we actually represented?

In terms of developed capitalist systems, governments determine the taxpayer roles of citizens as market actors by implementing fiscal policies that are capable to promote gender equality. To illustrate, while directly improving labor market conditions and prevailing the burden of unpaid care work, they may also enhance redistribution and fund social policies. However, even in the case of developed states of the 21st century, it is not possible to speak of tax policies that are absolutely gender-neutral. Indeed, even if they are considered gender-neutral, this does not necessarily indicate that they are not biased and hence, non-discriminatory. On the contrary, such a gender-neutrality may even bury away the actual inequalities.

[1] I use the terms gender and women for the purposes of this thesis alongside binary gender language. Yet I firmly acknowledge that gender and sex do not have to be binary, and should not stand for each other.

The SIGI 2023 Global Report provides a global outlook on gender equality by revealing how it is influenced by formal and informal laws alongside other social institutions by calculating the gender discrimination ratio on a scale from 0 to 100 (OECD, 2023b). Accordingly, it is seen that the world average SIGI score is 29 (low) and 15 for the OECD countries (very low). The same report states that the Turkish SIGI score is 24, which is 60% higher than the OECD average. This differentiation drops a hint on the general perception of gender equality in Turkey when compared to other countries. Looking at the sub-parameters, Turkey's SIGI score is 30 in terms of access to productive and financial mechanisms and 21 for the restriction of civil liberties. Based on these numbers, I argue that the high gender bias for women regarding their access to production mechanisms is not a coincidence. In other words, I suggest that women's limited access to production mechanisms and civil rights are interdependent matters. Taxation, on the other hand, is a component embedded in both of these matters; therefore, it lies at the heart of this argument. Indeed, it can be an incentivizing or deterring matter for women to access financial and production mechanisms; it is also entrenched to exercise of rights since it constitutes the greatest component of social contract.

Looking at gender equality and taxation, the recent OECD Report on tax policy and gender equality presents that even though 73% of the 43 countries that participated in the research have stated that gender considerations are taken into account in tax policy design, two-thirds of these countries reported that they did not undertake an analysis on the implicit gender bias of their tax policies (OECD, 2022b). Understanding this gender bias requires a broader perception of the inequalities arising from tax structure. Indeed, how taxes regenerate the existing inequalities is crucial to grasp the gender inequality deriving from tax policies.

Taxation and inequality having a manifold relationship, perhaps the constitutional and thus, societal background should lead the way to enlighten this dynamic. Today, the chief principle that draws the lines of taxation is “no taxation without representation”, which is strengthened by the principle of legality of taxation. Accordingly, it refers to the separation of powers by admitting that taxpayers are represented under the legislative power; hence, it implies that by enacting a law on taxes taxpayers shall consent to a tax. Therefore, along with a broader representation rather than the sole ruling of elites, this principle led to the adoption of progressive taxes which aims to treat the rich and poor not the same but equally.

Progressive taxation is a fiscal policy instrument aiming to reduce inequalities by applying different (and increasing) tax rates to different income brackets (Duncan and Sabirianova Peter, 2016), and today, the progressivity of taxes is often related to the development level of a country. Indeed, developing countries and transition economies apply relatively regressive taxes since they tend to adopt indirect taxes rather than direct taxes; therefore, collecting the same amount of tax from different income brackets causes regressivity. In order to examine whether a tax is progressive or not, the taxes paid by the two edges of the income bracket, *e.g.*, the poorest and richest 10% of the population, should be compared (Woolard et al., 2015, pp.3-5). To assess how the progressivity of taxes is linked to inequality, on the other hand, it is suggested to compare the Gini coefficient which reflects the income distribution equality before and after taxes (Varela, 2016, pp.6-7).

Looking at the Turkish tax policy to reveal its effect on inequality, according to the recent OECD data (2022a), in 2020 26% of total tax revenues were collected via income and wealth taxes: 13% from personal income taxes, 9% from corporate

income taxes, 4% from property taxes; and 30% from social security contributions. On the other hand, indirect taxes including VATs and other taxes on goods and services have generated 43% of governmental revenue. Accordingly, even though the Turkish government relies on indirect (consumption) taxes almost two times income taxes (personal and corporate, in sum), this ratio is approximately 1:1 among the OECD countries (OECD, 2022a). Therefore, we can say that when compared to the OECD average, Turkish tax policy is more regressive rather than progressive.

In terms of income inequality outcomes of this regressivity, the Gini coefficient for Turkey before taxes is 0.5 whereas it is 0.41 after taxes (OECD, 2023); which stands for a mere amelioration of income equality. On the other hand, the OECD average of the Gini coefficient is 0.41 before taxes and 0.3 after taxes. Hence, it can be concluded that if taxes in Turkey would have been progressive instead of regressive, they might have had a broader influence on addressing inequalities via redistribution.

Given that how current Turkish tax policy regenerates and deepens the existing inequalities, the gender aspect of this inequality reproduction becomes an important question. In this respect, this thesis aims to explain the complexions of gender bias that arise from tax policies by examining varieties of tax burdens exposed to women in consideration of tax as a liability entrenched in citizenship by looking for its links with representation. Indeed, the principle of "no taxation without representation" reflects the significant role of representation to address inequalities entrenched in tax policies. Furthermore, how gender intersects with different aspects of women's identity, *e.g.* race, and class, and what are the complexions of this intersectional gender bias deriving from Turkish policy appear as an important field to be explored.

Looking at the literature, gendered analysis of Turkish policy is indeed a field to be explored since there is very limited research on the topic. The sole study within my knowledge that provides a comprehensive overview of the Turkish tax legislation and its gender equality outcomes is the recent work of Atılgan Yaşa and Arı Kovancı (2022). Regarding tax and representation in Turkey, literature mainly focuses on tax morale (Doğan, & Seçilmiş, 2020) and tax awareness (Gökşen, Özertan, Sağlam & Zenginobuz, 2008; Zenginobuz, Adaman, Gökşen, Savcı, & Tokgöz, 2010), with little or no significant reference to the gender dimension. On the other hand, several studies focuse on different aspects of gender equality and tax policy relationship including gender-wise analysis of income taxes from tax wedge's effects on female and male employment (Nalbant Efe & Akgül Yılmaz, 2022) to taxation of family income in Turkey as a distributive measure (Küçük, 2016) as well as the consumption tax burden on women in Turkey from pink tax (Beşirli & Boz, 2022) to menstrual poverty (Aldanmaz & Eskitascioglu, 2022; Demirbaş, Erol, & Yıldırım, 2023). Nevertheless, as mentioned before, there is a lack of research portraying the Turkish tax policy and gender by providing a comprehensive analysis of all these aspects.

The silence of the literature actually speaks for itself. Not even mentioning the male scholars, even us, female scholars in social sciences and law, how unaware we are of all the tax burden that we carry each and every day. Yet it is doubtful whether a such deficiency of women's tax awareness is a surprise or an accident. Therefore, inspired by the silence of the abovementioned primary literature, with this thesis I aim to investigate the case of Turkey on the factors related to women's tax awareness including tax literacy by revealing how it might be intertwined with representation.

Throughout this analysis, women have been regarded through the lens of equal citizenship and to complement this perspective, given its embeddedness to representation, the role of representation is examined to understand the dynamics of taxation and gender equality. It should be noted that in addition to the direct relationship between representation and citizenship, underrepresented groups who are not Turkish citizens, *e.g.,* Syrian migrants living in Turkey under special protection, will be examined in terms of intersectionality in order to reveal the importance of representation in the public and political sphere for women.

While looking for an answer to the questions presented in this chapter, women are considered with their dual positions as market actors in terms of their participation in the market and access to the market. On that account, tax policies are examined by how they affect women's participation in 'production' and 'consumption', focusing on 'reproduction' under the latter.

In addition to a brief illustration of the substance of this thesis, presenting its structure is beneficial, as well. Accordingly, following this introductive Chapter 1; in Chapter 2, the theoretical framework that this thesis is built on and the methodology is described. In order to grasp the principle of "no taxation without representation" and reveal its modern implementation; different perspectives on citizenship and equality which are (still) controversial matters among scholars, are demonstrated. Portraying the women's political representation and visibility is complemented by taking a look in the public and political sphere to understand the dynamics applied to underrepresented groups who do not benefit from the citizenship status. Furthermore, Chapter 2 reveals the methodology used in this thesis by explaining the benefits of applying the documentary analysis method along with notes on its limitations, and provides an insight into the gap of the literature which this thesis aims to target.

Following that, Chapter 3 extends the literature review to concretize the problem, and if available, possible solutions regarding taxation and gender bias which are extracted from a comparative analysis of different tax structures, modalities, and thus, different fiscal systems around the world. In line with these, elements that might have an impact on women's tax awareness are investigated. By these means, on top of a broader, deeper perception of the research question, I present the base of discussion before applying it to the Turkish case.

In pursuit of comprehending the taxation and gender equality relationship in Turkey, Chapter 4 analyzes how this relationship has changed over time. Celebrating the 100th anniversary of the Republic of Turkey, determining the achievements of this century is indeed profitable to understand what is next to achieve today. By combining the literature review and analysis of women's representation in the political sphere, I aim to assess their position before society, legislation, and within the legislative power. This multifold data covers the previous changes in the tax legislation since the establishment of the Republic of Turkey and the last 20 years of parliamentary representation, *i.e.,* female-male deputy ratio within the parliament in general as well as parties, non-enacted legislative proposals, and political agendas. Taking a deeper look into gender neutrality to reveal whether neutral is necessarily equal in the case of women in Turkey, different intersectionalities are also revealed.

Moving forward, in Chapter 5, a full portrait of current Turkish tax policy is presented along with its gender equality outcomes. By unfolding where the women are situated as the actors of production, consumption, and reproduction; I aim to enlighten the answer to my very first question; how equal is equal. Furthermore, based on these findings, tax consciousness of women in Turkey are assessed.

Finally, in Chapter 6, the main findings of this research are provided by elucidating how they fit in the research questions along with the expression of conclusive opinions.

In light of this brief presentation on the main research question and sub-questions that this thesis aims to enlighten, I invite the reader to draw the curtain to see where Turkish tax legislation situates women in the scenes of production, consumption, and reproduction.

CHAPTER 2

THEORETICAL FRAMEWORK & METHODOLOGY

2.1. Theoretical framework

Tax revenues, constituting a great part of government revenues, are drawn to pool social and economic risks arising from capitalism. As Piketty (2014) brings back the taxation discussion from the perspective of equality, due to taxation's principality as an income redistribution tool, it is seen that it is not the taxation itself that creates inequality but the tax structure. In that respect, revealing the gender bias arising from taxation requires a careful analysis of the tax structure.

The interconnection between tax obligation and citizenship is accentuated by T.H. Marshall (1965) based on the idea of citizenship referring to a social contract that endows all citizens with obligations in order to exercise their rights. In light of this conceptualization, the examination of tax policies and their gender equality outcomes with regard to representation is of great importance. "No taxation without representation", the principle which lighted the fire, shall ring the bells in one's mind; how represented are women? This indeed comes along with other questions including electoral seats occupied by women and thus, women's public and political visibility.

Notwithstanding the cornerstone role that rights-based citizenship plays within the literature, it is also widely criticized, notably by feminist scholars. On that account, this chapter provides an overview of gender equality and citizenship by addressing the representation of women. However, by recognizing that not all women who are affected by tax policies are protected by citizenship status,

examining the intersectionality of gender and being part of other underrepresented groups from ethnic minorities to undocumented migrants deserves specific attention while examining the interrelation between taxation and representation.

Accordingly, this chapter aims to take a deep look at the equality discussion in line with T.H. Marshall's right and obligations-based citizenship concept with consideration of the feminist criticisms against it. Where does such 'incomplete' citizenship stand within the representation discussion, and its pitfalls are examined to reveal the gendered aspect of representation and taxation discussion.

2.1.1. Gender equality and citizenship

In the first place, Fraser and Gordon (1992, pp.6-7) argue that T.H. Marshall's 'citizen' refers to white men as a uniform group[2] by excluding other matters that take part in intersectionality starting with gender and race; accordingly, women are nothing but second-class citizen within the 'citizen' that T.H. Marshall drew. Indeed, while the Western welfare state has introduced a 'universal citizen', feminist scholars put forward that the universal citizen does refer to a white, heterosexual, male household head (Tremblay, 2000, p.340).

Another significant criticism targets Mann, who himself criticized T.H. Marshall's citizenship conception by arguing that it is Anglocentric (Mann, 1987,

[2] T.H. Marshall evaluates the class struggle and its relationship with the concept of citizenship by implying equality through the status that citizenship brings. He also claims that it may weaken the inequality established by the class systems that capitalism has created. In that respect, he reveals the tension between the class system and citizenship and suggests civil, economic, and social rights to settle this tension. Even though the discussion brought by T.H. Marshall seems to focus on financial equality from a class-based perspective rather than gender or other determinants, the main emphasis is on the equality of status.
Considering the equality approach regarding citizenship, he reveals the difference between income and status and concludes that equality of status is more important than income equality since status is the chief determinant of an individual's rights.

p.342). Accordingly, the criticisms against Mann focus on the fact that he underestimates the social divisions such as race, ethnicity, and gender by addressing white men and labor as they are separate concepts with a contemptuous tone (Walby, 1994, pp.381-382).

Regarding the illusion of gender neutrality, limiting women to the private sphere and when compared to men, underrepresenting women in the public sphere, constitute other significant aspects that draw criticism from feminist scholars (Fuzsara, 2010). Following that, it is revealed that such limitation on women also undermines the role that women play within society in order to exercise their rights as free equals; especially since women's active participation in the public sphere is relatively higher in civil society, which is often not considered as the public sphere (Ackelsberg, 2013).

While examining gender equality in terms of the welfare state, Esping-Andersen (2009) indicates that women's role has been changed and ameliorated; however, did not achieve to eliminate inequality. This being said, defining equality and reviewing policy-making becomes further tasks to complete. Briggs (1961) describes equality as a concept that is defined after access: Polanyian welfare state institutions are considered to have a broader impact on the market economies in addition to their roles as welfare state instruments (Polanyi, 1944). Indeed, taking the political history of social policy into the discussion, it is revealed that the main goal of social policy is to modify the play of market forces. In accordance with that, Briggs (pp.228-257) argues that this outcome has three dimensions which may be summarized as the guarantee of minimum income, prevention against social risks, and ensuring access to social services, not the bare minimum but in terms of the best standards available. As the latter involves every member of society without any

differentiation regarding class or any such categorizing matter, including gender, each and every individual should have access to the best available social services. Complementing such a point of view with T.H. Marshall's definition of equality, which emphasizes the equality of status rather than the equality of income (Marshall, 1965, pp.112-121), provides a perspective for understanding how taxes may affect gender equality, in a fashion that is broader than one can see at a glance.

As it will be revealed in the following chapters in more detail, gender bias which tax policies create, exacerbate, or reduce most often does not appear in an explicit fashion. Per contra, in most cases, there is an implicit gender bias, which is much more to detect and take concrete actions against. For that reason, equality of status constitutes an important basis for understanding how tax policies may contribute to gender bias, in general.

2.1.2. Representation

The embeddedness of political representation and citizenship is apparent, especially looking from the rights and obligations-based citizenship perspective of T.H. Marshall. Nevertheless, citizenship and equality concepts by themselves are not sufficient to examine the tax policies with regard to their gender equality outcomes. In particular, for bringing a critical approach to Turkish tax policy, citizenship remains incomplete since in Turkey, taxation (of income) is not based on citizenship as is the case for Anglo-Saxon states, *e.g.* United States; but on residency, as it is in the case of Continental Europe. In that regard, it should be also noted that in Turkey, while direct taxes such as income tax or wealth tax are paid to the local municipalities, indirect taxes are paid to the central government, *i.e.*, the national treasury.

From a similar perspective, revisiting Briggs' emphasis on access while determining equality, borrowing Walby's words, the description of citizenship becomes more and more significant: "Access to citizenship is a highly gendered and ethnically structured process" (1994, p.391). This assessment successfully covers gender and its intersection with ethnic minorities and can be easily applied to the women migrants in Turkey who can benefit neither from citizenship status nor from the protection of refugee status under international law (namely, Syrian migrants). This lack of protection and representation, indeed refers to the informality, which also undermines the legitimacy of taxes collected from them.

To fill the gaps that remained after citizenship and equality, tax policies, and more specifically, policy-making proceedings should be taken into consideration. In light of the "no taxation without representation principle", these legislations on taxation are introduced how and by whom, constitutes the second important question to unfold this multifaceted puzzle on tax policies and their gender equality outcomes. Reaching back to the Magna Carta in 1215, this principle took on a new significance in the late 17th century in the Britain with Bill of Rights, and continued in the 18th century with the independence of the United States and French Revolution (Öztürk, 2015). These prominent movements on democratization are followed by other Western societies in the late 19th and early 20th centuries (Kato & Tanaka, 2014).

America constitutes a descriptive example to grasp the base of gender equality, taxation, and representation after the women suffragists; who were debating for their right to vote based on the principle of no taxation without representation, as was the case for the founders of America during the war of independence against Britain.

As Tutt (2010, p.1491) presents, the argument of women suffragists can be summarized as the treatment of women is tyrannical since taxation without representation is tyranny yet women are taxed despite they are not represented. This argumentation constitutes an easy but comprehensive insight into the discussion of this thesis, which summarizes the theoretical framework of this thesis in a comprehensive manner.

One must be aware that there are slight differences between the two cases which disallows us to call it a perfect fit for this thesis. First, while women suffragists were arguing for their right to vote, in Turkey women are granted this right far ago; therefore, if one aims to apply this argumentation to the Turkish case, representation should be perceived and sought in a broader sense. Secondly, whereas whether women in the United States were taxed was a controversial matter that should be proven against antis (Tutt, pp.1496-1497), due to tax structure divergences between Turkey and the United States including the taxing unit for the personal income tax, it is doubtless that today, women in Turkey are taxed. Therefore, since women in Turkey pay their taxes by themselves whether under the form of personal income tax that is collected at source, or under the form of consumption taxes that is collected at the moment of purchase, it is evident that women in Turkey are taxpayers.

Notwithstanding the differences between the two cases, looking at counterarguments against women's suffrage provides an enlightening insight into the perception of gender equality and representation. The first instance is on the principle of “taxation without representation is tyranny” itself by claiming that it is not applicable for all cases by exemplifying exceptions with minors and aliens, based on the idea that the first group is not intellectually capable to govern whereas the latter

lacks sufficient interest in institutions (Tutt, 2010, p.1494). A such claim postulates that women are not capable to govern, which doubtlessly condescends women in general, and asserts that gender and its intersections like race and ethnicity constitute a ground to tax women without representation.

Oxymoronically, antis argued that women's suffrage is unacceptable since they don't even pay taxes while they simultaneously assert that the tax assessment unit is family rather than individuals, and thus, women do not have tax obligations (Tutt, p.1497). Whereas this argument is not compatible with the truth in terms of indirect taxes since the buyer becomes an automatic taxpayer at the moment of purchase; regarding direct taxes, we see that antis refuse to regard women as individual citizens equal to men but rather as complementary elements of the family unit. From a similar perspective, antis claimed that the principle of "no taxation without representation" is not meant to imply an individual right (Tutt, p.1501); in women's case, it does not require women's suffrage since women are represented by their community. Hence, once again it is highlighted that women do not need to stand for themselves when men can stand for both parties.

Notwithstanding the centuries flawed beneath the bridge, the same patriarchy which treats women as the secondary class is not dead; therefore, this thesis is aimed to discover how patriarchy is preserved in Turkish tax policy today.

Different groups who shape the tax legislation have different access to legislative power; therefore, these different groups' capacities to influence the result are not identical, as well (Jones, 1997, p.364). Considering women's position as a 'political minority' (Thomas, 1998), it is revealed that female legislators have both

direct and indirect power to influence tax policies by either enacting laws or holding the executive power accountable for adopting policies exacerbating gender bias.

Following Pitkin's (1967, p.209) well-known classification of the representation as formal, descriptive, substantive, and symbolic representation feminist scholars aim to enlighten the ways that descriptive representation, *i.e.*, female electoral visibility, inheres with the substantive representation (Campbell, Childs, & Lovenduski, 2010, pp.172-174). Accordingly, most scholars agree with Philips' (1998) suggestion of considering descriptive representation as a measure to assess substantive representation.

Similarly, Betz et al. (2020) argue that women's presence within the legislative power has four significant roles to alleviate gender bias. In the first place, advocating for their self-interest as women and hence, lower the tax rates that affect women in general; secondly, the general tendency of women representatives to advocate women's right more when compared to men (Clayton, et al., 2017; Weeks, 2020.). Thirdly, thanks to their efforts in gender equality advocacy, laws perpetuating gender bias are less likely to be enacted in the first place (Yazıcıoğlu, 2018). Finally, it is stated that women's presence and participation positively affect men's behavior (Dietrich, Hayes, & O'Brien, 2019). For instance, in their study examining the pink tax on apparel tariffs, Betz et al. (2020, p.5) found that a 10% increase in the women's seats within the parliament results in a 0.44% decline in the pink tax; which presents that women's presence has an impact on the tax policy.

The illusionary gender neutrality which leaves women out of the public sphere is once again brought into the discussion of political representation (Philips, 1998); which could be resolved by integrating women in representative proceedings

in order to merge private and public sphere values and ameliorate the direction in a more inclusive way (Thomas, 1996, p.49). However, understanding the limits of female representation requires a perception broader than the political representation to comprehend the social institutions and structures including hierarchy alongside the internalized patriarchy (Tremblay, 2000).

The female representation is found significant since it reflects the legitimacy of the political system in general, in addition to being a test for the actual representativeness of the electoral system (Darcy, 1994, p.18). One of the main instruments to ensure women's representation or at least to secure women's electoral seat as a critical minority, is applying gender quotas. Accordingly, IDEA reveals on their Gender Quotas Database (2023) that today half of the countries around the world use parliamentary electoral quotas; however, the representative quality of elected women remains in question. For instance, considering the financial burden of running for electoral seats in most countries, how a woman who could afford to run for elections can adequately represent underprivileged women, constitutes a great controversy. In any case, looking from Philip's abovementioned perspective, it is clear that at least a such (financially) privileged woman is still expected to better represent other women when compared to a (financially) privileged man.

On the other hand, female representation requires careful implementation since women are a heterogeneous group comprised of individuals with different intersections and different interests (Campbell, Childs, and Lovenduski, 2010, p.174). Considering that ethnicity is one of the main intersections, the representation of ethnic minority women stands for another question. As a result of her empirical analysis on the intersectionality of minority and gender quotas amongst 81 countries, Hughes (2011, p.616) reveals that (ethnic) minority women's representation is

drastically low: one electoral seat occupied by a minority woman corresponds to 14 majority men, two minority men, three majority women occupying electoral seats.

Regarding the solutions to overcome this disparity, on the other hand, it is seen that there is no consensus even within the literature on mature democracies (Bird, 2003, pp.3-8). Nevertheless, the main suggestion is enhancing the political and social integration of minorities by virtue of strengthening their engagement with political parties even if they are not entitled to run for elections, *e.g.*, in most countries, non-citizen residents cannot run for elections (Bird, p.22).

2.2. Methodology

Tracing the tax policy, and revealing its impacts –both positive and negative- on gender equality requires the researcher to take a deep, critical look into a variety of documents. The document is broadly defined as a 'written text' (Ahmed, 2010); in line with that, documentary analysis is a method used to classify and analyze written documents both in the public and private domain (Payne and Payne, 2004).

To conduct policy analysis, documentary analysis is a common method since it enables the researcher to represent the literal aspirations of a policy as well as the ideas behind it by combining different documents (Shaw, Elston, and Abbott, 2004). Hence, by acknowledging all its limitations, in order to reveal a full picture of Turkish tax policy's impact on gender bias, documentary analysis is found to be an appropriate method. Indeed, while writing this thesis, in order to examine how Turkish tax policy influences gender bias, a broad range of documents from newspaper articles dated back to the 1930s to legislative proposals and commission minutes have been analyzed.

For that reason, how the documentary analysis fits within the theoretical framework, description of the sources and methodologies used for data collection, limitations on the data collection as well as the reliability and accuracy of the data, and how these limitations are tackled are presented in this chapter.

2.2.1. Compatibility with theoretical framework

To conduct research on policy analysis, qualitative research, and interpretative methods, in particular, are found favorable since they provide insights into the first-hand contributions of policy-related stakeholders including legislators and implementers (Yanow, 2017). Shaw et al. (2004, p.260) propose several reasons to explain why documentary analysis a beneficial method for research on policy implementations. In light of this proposal, these reasons are applied to this study to reveal the accuracy of the methodology for the main research questions of this thesis.

In the first place, it is emphasized that data may be available only as a document. Secondly, documents published by the relevant policy authority enable to lower the research costs (including time), and provide a relatively more policy-focused dataset (Appleton & Cowley, 1997). Thirdly, when compared to other qualitative research methods such as in-depth interviews, documentary analysis engenders far less immediate ethical concerns. Indeed, privacy, anonymity, and confidentiality do not constitute a problem in most cases since documents do not require any sort of intrusion. Finally, since the data is not created for research purposes in the first place, it is less likely to get influenced, or biased by the data collection process and the researcher; in other words, documents are ‘non-reactive’ (Bryman, 2003). It is noted that this latter is relevant for data that the policy research is conducted on since it is official data published by public authorities.

On the other hand, documentary analysis also has its limitations, starting with the documents' lack of perspective. Similarly, documents were also found far from being transparent in terms of representing the decision-making process behind such a policy (Atkinson and Coffey, 2004). Nevertheless, if available, by using alternative documents, the background of a document can be analyzed subsequently. For instance, even though a legal text's capacity to reflect the decision-making process is limited, these processes may be analyzed by reviewing parliamentary minutes. In consideration of possible shortcomings of the documentary analysis, Ahmed (2010) provides a list of matters that the researcher should be cautious about are listed: authenticity, credibility, representativeness, and meaning of a document.

Scott (1990) emphasizes the authenticity of the document; accordingly, to ensure the authenticity of the document the research should confirm that the document does not contain any obvious error or internal inconsistency, there is not any different version of the same document, the source is reliable, and it is not prepared with a vested interest. Indeed, according to Scott, to ensure the credibility of a document researcher should confirm that the document is prepared independently and beforehand in order to ensure that the document is not distorted and it is produced deliberately for the researcher's benefit.

While representativeness gains importance, particularly for official government documents, it is emphasized that the sampling frames and selection procedures should be evident (Ahmed, 2010). In terms of meaning, on the other hand, clarity and comprehensibility of a document become prominent issues alongside the double-faceted of its meaning, *i.e.,* literal (face value) meaning and interpretative meaning. On that account, interpretative methods are found suitable for allowing the researcher to bring an argumentative approach to the policy analysis

(Yanow, 2017, pp.408-409). Finally, the literature review itself has been considered a documentary research method that almost all social researchers use, consciously or not (Ahmed, 2010).

2.2.2. Data collection

The main data of this research corresponds to the legal texts including tax laws, regulations, and tariffs. Therefore, these regulations have been collected from the official website of the Republic of Turkey where the legislations are published, *i.e.*, mevzuat.gov.tr, in addition to the Official Gazette as well as rulings of Turkish courts and when a comparative perspective is necessary, foreign courts.

The existence of different versions of the same document may result in inconsistencies; therefore, in order to ensure the authenticity of the document close scrutiny may be necessary (Platt, 1981). With regard to that, since the legislation on the official website may not be updated, it is double-checked via other websites that provide a time-wise insight into the alterations of a given law, *e.g.*, www.lexpera.com.tr.

Moreover, via GNAT's official website (www.tbmm.gov.tr), legislative proposals that are related to the tax policy and its relationship with gender equality that have been submitted by deputies are collected. In the collection of this data, AKP's period of ruling (from 2002 to 2023) has been used to time-wise limit the research; indeed, the oldest legislative proposal that the online database provided was dated in 2006.

In terms of VAT rates applied to pharmaceutical products, it is seen that the official price list which demonstrates the VAT rates is only available to registered

pharmacists; therefore, this data is collected via in-person visits to a local pharmacy by reviewing the initial and tax-applied prices of the given product.

Since this thesis aims to provide the historical background of gender equality and tax policy discussion, newspaper articles dated back to the 1930s have been examined. Beyond a shred of event evidence, these documents have been used to widen the perspective of this research by providing a sense of the times on how women's inclusion into tax policy was perceived by policy-makers as well as society (Yanow, 2017). Finally, a large-scale literature review has been conducted in order to benefit from previous studies on certain topics.

2.2.3. Data analysis

In light of the above-explained features of the documentary analysis, in the first place, explicit forms of gender bias have been analyzed within the tax regulations via the content analysis method. In addition to that, since today most of the gender equality outcomes of tax policies are implicit, an interpretative analysis has been conducted on regulations including tax laws and tariffs.

Furthermore, data collected through examination of legislative proposals have been classified by the subject of the proposal to reveal the area that has gender equality outcomes; genders and political affiliations of the parliamentary deputies have been classified to reveal the relationship between the tax policy and representation.

Regarding the findings from the literature review, existing empirical studies on a given subject, *e.g.*, pink tax, have been examined together with studies on other subjects that might be relevant for the analysis. For instance, since the literature on

the pink tax tendency in Turkey is scarce, tariffs applied to the same goods yet different genders have been compared. This comparison is elaborated by taking a deeper look at Turkey's external and internal trade policies, and it is concluded by identifying that the heavy reliance on imported goods results in a greater tax burden on women.

As another significant finding is the silence of the literature, in the first place. As is explained in detail in Chapter I, the literature on Turkish tax policy and its gender equality outcomes is too far from being sufficient. A similar silence is also found after analyzing party programs of the political parties that were represented at the GNAT within the last 20 years. Therefore, in cases where the documents were silent, I considered this silence itself as data, as well, since it implies how the tax burden on women in Turkey has been out of sight, both in the academic and political spheres.

2.2.4. Validity and reliability

Documents analyzed for this research are mostly gathered around the official documents that do not contain the risk to be invalid since essentially, they are legal texts that are objective and unimpaired. Nevertheless, considering that the interpretative method has been used to analyze most of these documents by applying the theoretical framework, it is possible that the analysis is biased by the interpretation of the author. In order to alleviate any bias that may be caused by the myself, the theoretical grounds of the analysis have been revisited by the literature review.

On the other hand, since legal texts are technical documents with high complexity, they are prone to misinterpretation. This bias has been minimized by my technical knowledge on law due to my academic and professional background as a lawyer, both in terms of her capability of interpreting a legal provision and in case of a knowledge deficiency, her knowledge of the sources providing clearer information.

Bearing in mind that certain types of documents which have been used for the research might be more prone to be biased by subjectivity or prone to disinformation, these findings are also confirmed by analyzing other types of documents. For instance, despite a news article stating that female birth control pills in Turkey are subject to an 18% VAT rate, by conducting in-person research by going to a local pharmacy to confirm that information, it is revealed that the actual VAT rate applied to these goods is 8%.

On the other hand, another news article has noted that during a meeting of a subcommittee in GNAT, a ministry has submitted a request which may be related to the research subject; yet since the GNAT minutes on the official website are limited to commission meetings, this information cannot be confirmed.

2.3. Conclusion

In this chapter, the importance of examining tax policies and their gender equality outcomes are discussed based on the interconnection between tax obligation and representation. Even though revenues constitute a significant part of government revenues and are meant to pool social and economic risks arising from capitalism; the structure of tax policies can create inequality and thus may aggravate the existing social risks. While examining gender equality in terms of the welfare state, I argue

that women's role has improved but did not eliminate inequality, which exacerbates gender bias even in the developed welfare states.

An overview of gender equality and citizenship is provided by highlighting female representation. In accordance with that, feminist scholars' criticisms against the limitations of women in the private sphere, underrepresentation in the public sphere, and the illusion of gender neutrality are presented. Furthermore, it is described how taxation and representation, including the intersection of representation of women and minorities, are connected with each other.

The concept of equality is defined after access; accordingly, Polanyian welfare state institutions have a broader impact on market economies, ensuring access to social services of the best standards available for every individual. This point of view is complemented of view with T.H. Marshall's definition of equality, emphasizing the equality of status rather than income. Equality of status, on the other hand, is an idealistic goal when gender is brought into the discussion. Indeed, even neutrality and equality are not corresponding and/or interchanging concepts for critical research on the gender-wise outcomes of tax policies.

It is revealed that citizenship and equality concepts are insufficient to examine tax policies, and policy-making proceedings should be taken into account. The legislative power's direct and indirect capacity to influence tax policies is found essential to alleviate gender bias. Following the principle of "no taxation without representation", understanding female representation is another challenge. Discovering the dynamics behind the descriptive representation of women to influence tax policies, which can exacerbate or reduce gender bias, it is found that

women's presence and participation positively affect men's behavior and laws perpetuating gender bias are less likely to be enacted.

In terms of the methodology, on the other hand, using documentary analysis was almost mandatory to some extent: since this thesis aims to reveal how tax policy contributes to gender bias in Turkey, legislative texts are the first things that should be analyzed. Therefore, by conducting an interpretative analysis, a detailed examination of legislation has been scrutinized. To identify the actual state of tax policy-related gender bias, I examined these findings jointly with the literature review by complementing different materials and analyzing them together to achieve a broader perspective. Furthermore, I used numerous databases provided by different international organizations including OECD, World Bank, and IDEA to gather together data on a wide range of matters from tax revenues arising from a variety of tax sources to gender equality scores of different countries.

Although this study is limited to the data that is publicly available: for instance, certain minutes of parliamentary meetings and tax rates applied to particular goods were not publicly available, which limits the depth of the research. To tackle these limitations of the documentary analysis method, I used different sources. However, I bear in mind that these different sources may also have their own limitations since they may not correspond to the official, objective data in all cases.

CHAPTER 3

TAXATION AND GENDER EQUALITY

3.1. Introduction

Under this chapter, I aim to present different ways in which tax policies create gender bias, and/or exacerbate the existing gender biases. Yet I note that the utilization of the term gender bias itself is criticized by Elson (2006) by arguing that 'bias' refers to a derisive discourse. Lister (2003) also stresses the importance of theoretically leaving behind binary thinking and dichotomies such as equality and difference in order to overcome the dilemma that the patriarchy pressures women into.

First and foremost, tax policies may give rise to both explicit and implicit gender bias: while explicit gender bias refers to the gender bias that is originated directly from the wording of the legal provision anticipating the tax, implicit gender bias is based on social and economic structures in a more abstract manner (Stotsky, 1997).

As seen in most policy analyses, taxation analysis differs on the development level of the countries. Accordingly, Barnett and Grown (2004) state that while in most developed countries gender bias analyses are based on direct taxes, particularly on income tax and social security tax, analyses of developing countries' tax policies rely on indirect taxes. Even though the literature on developing countries is scarce, the literature on developed countries' taxation policies may be enlightening to analyze developing countries since they refer to a narrowing, more adjusted framework in addition to serving background data.

There are also other determinants which may affect the gender bias arising from tax policies. In addition to the above mentioned reservations on the term 'gender bias', the use of gender is also found controversial since 'women' does not refer to a peculiar group, the intersectional influences[3] of other coefficients should be considered, as well (Grown and Valodia, 2010). In the same fashion, scholars also highlight the importance of determining the market in which women take part, *i.e.*, labor market, unpaid care work, consumer market, and asset ownership, in a given case while examining the gendered impacts of tax policies (Barnett and Grown, 2004).

Looking at the tax policies around the world, a two-pillared distinction is seen: while the first pillar refers to the tax subject, the second pillar stands for the taxable base. Accordingly, tax subjects may appear in the form of a natural person or legal person such as a corporation. Taxable base, on the other hand, refers to the activity on which the tax is imposed: in general, these activities are gathered around the women and market relationships from two main angles: women's participation and access to the market (Palmer, 1995, pp.1981-1983).

In line with the main perspective of this thesis, these angles are examined considering different roles of women that the tax policies and society attributed in general. Therefore, instead of using the main tax policy structure, I look at gender

[3] Intersectionality is a methodological approach to the power relations in societies that includes gender as well. According to Fiona Williams (2018), social inequalities may have different roots that have interfering effects on a fluid dimension and the concept of intersectionality evolved into a political strategy from a method over time.
The historical aspect of intersectionality within the feminist theory relies back on black feminist activists. According to the author, the first women's movements that had significant influence were established in the second half of the 20th century. The first feminist analysis was more on the capitalist domination regarding the state and especially welfare state operations. However, over time, feminist scholarship took a step forward through the revelation of patriarchal domination, as well as capitalist domination.
Williams mentions the two dimensions of intersectionality by referring to scholars emphasizing such argument: while Nancy Fraser introduced the idea of the intersectionality of redistribution and recognition, Judith Butler implied a more complex structure of identity.

and taxation from the perspectives of production and consumption, with further insight into women's reproduction under the latter. Whereas 'production' addresses women's participation in the market, 'consumption' addresses women's access to the market referring to women's access to reproductive healthcare products.

Notwithstanding the narrative of tax classification, a rather holistic approach is embraced to provide such analysis. For instance, the most classical classification of taxes separates different types of taxes based on the taxation method by making a distinction between direct and indirect taxes. In terms of natural persons, while the first one refers to the personal income tax and wealth taxes including lands and investments, indirect taxes refers to the value-added tax, excises, etc.

In this chapter, different aspects of the tax policy which have an impact on women's participation in production including personal income tax, social security taxes, wealth taxes, and taxes on investment tools are examined under the title of 'Production'; similarly, women's tax burden arising from their consumptions such as taxes on the child products or feminine hygiene products are examined together under the 'Consumption' with an emphasis on the women's reproductive role.

3.2. Production

Considering women as economic actors regarding production, a study across the OECD countries points out that relatively more neutral tax policies and tax incentives that reduce the total cost paid by an employer for a women employee increase the women's employment rate (Jaumotte, 2003). In line with that, for the purposes of this thesis, in addition to the taxes such as personal income tax that directly refer to women's inclusion into production, taxes that are usually classified under different modes are also included in the production. For example, taking into

account that the women's cooperatives' main goal is to strengthen women and endorse the businesses run by women (Duguid, F., Durutaş, G., & Wodzicki, M., 2015, p.81), VATs that are applied to the purchases made by women's cooperatives or corporate income tax that these cooperatives are responsible for are also considered as taxes that affect women's participation into production.

3.2.1. Personal income tax

The cross-country analysis of the personal income tax, payroll tax, and commodity tax shows that personal income tax is the tax component that has the most direct effects on gender bias (Stotsky, 1997), yet its share in the total tax revenues in developing countries is not as much as in developed countries.

Personal income tax that is applied to both wage and non-wage incomes constitutes an important revenue item for governments as explained above. Whilst it may appear as a redistribution instrument through the implementation of progressive taxation methods as is the case for developed countries; in developing countries, it may lead to the contrary due to the low rates of average income and regressive taxation policies (Piketty, 2014).

3.2.1.1. Taxing unit

The first distinction that may lead to gender bias in terms of personal income tax is the choice of tax unit. Tax unit, which refers to the unit which tax will accrue, may appear in two distinct fashions: individual, and married couple as the family, which is understood as the smallest unit of society.

According to Nelson (1996), the couple as the taxing unit may exacerbate gender bias in several ways, both explicitly and implicitly. For instance, considering that in several countries there are still provisions allowing multiple wives, such a provision on the taxing unit may lead to an implicit gender bias. A such explicit gender bias is commonly seen in countries where Sharia, *i.e.*, Islamic law, is adopted such as Algeria, Chad, and Kuwait. On the other hand, Nelson also suggests that individualistic taxation may lead to the disregard of social dependencies, as well.

With respect to this, a mix of these provisions which is based on individual tax units with the option to add dependents is suggested by Nelson. Although this suggestion implies the reduction of the tax burden on the individual and refers to a marriage-neutral tax liability, it may be criticized since it is likely to enforce the male-breadwinner model and increase the women's dependency on men as fathers or husbands. From a similar perspective, it is revealed that horizontal equity, which refers to the equal treatment of unpaid work done at home and paid work performed out of home, is one of the components of tax fairness to overcome patriarchal influences.

Another distinction within the personal income taxes is on the tax liability: while schedular liability reflects a variety of tax rates for each income item, global taxation uses a single tax rate for the sum of the income items. Hence, as Stotsky (1997) mentions, schedular taxation regimes may cause implicit gender bias via tax discounts depending on the personality of the taxpayer.

On the other hand, a global tax regime, which may be applied by joint or individual filing, may lead to even more severe gender bias by violating the vertical equity of taxation. In terms of individual filing, it may cause gender bias through

misallocating non-wage income by assigning it to the spouse who earns more, which refers to the man in most cases, or by provisions on tax discount for the male with a non-worker partner while such provision does not exist for the female whose partner is not working (Stotsky, 1997). Nevertheless, it should be noted that all kinds of personal income taxes affect single parents in the first place.

Furthermore, the joint filing method may induce different sorts of gender bias: in many countries when two or more members of a family file together, the tax rate exceeds the tax rates that would have been applied via individual filing. As a result, this difference within the tax scheme leads to the women staying in unpaid domestic work and childcare and withdraws women's entrance into the formal labor market, which is also called as ‘marriage penalty’ (Alstott, 1997). After the tax reforms that include reducing tax rates regarding joint filing in some countries, *e.g.*, the US, it is seen that women's incentive to work did increase compared to the previous situation. In addition, the joint filing also leads to the filing under the husband's name and enhances the traditional male-breadwinner model as well as making disappear the name of women as taxpayer citizens.

3.2.1.2. Entry into the labor market

One may argue that gender equality is misperceived in general; since equality and equivalence do not refer to the same thing in most cases, it is even possible that gender neutrality is the reason why gender bias still exists.

Within the tax policy framework, discussing two genders in a neutral context may not be the best possible way as well because even in the 21st century’s developed countries, women and men are not ‘expected’ to stay home equally

(Livingston, 2002). Indeed, women's entry into the labor market is more prone to get affected by tax policies when compared to men (International Monetary Fund, 2012). Therefore, women tend to stay home more than men due to the tax burden; which is very often complemented by the unpaid care work exercised within the house.

Feminist scholars argue that care is a common good, and therefore, the public sphere should provide it in order to allow female participation in the labor market (Akkan, 2020, p.53). In the first place, women's 'indispensable' caregiver role as a mother has been subject to discussions: it is argued that at least tax subsidies should be allocated for women with children since having a childcare burden hinders women's entry into the workforce (Young, 1999, p.496). This discussion even came before the court in Canada; in 1993, it is asked to deduct the child care expenses from the income, yet the Canadian Supreme Court has concluded that such expenditure is not deductible (*Symes v The Queen,* 1993). Yet it is noted that out of nine judges, only two female judges have argued against the decision whereas seven other male judges found child care not a business expense (Young, 1999). Given that, it is seen that even in a mature welfare state like Canada, care duty is attributed to women in the first place from a legal point of view.

3.2.2. Social security taxes

Social security taxes, namely payroll taxes, are used for various purposes by governments. While developed countries use them in usual to finance social security systems, in developing countries they correspond to revenue that is used in broader terms by governments depending on the reliability of the government (Tanzi & Zee, 2001). These taxes aim to finance the social risks by increasing state revenues in order to fund pension systems; yet it is seen that they also have a counter-effect by

entailing the reduction of the net salary in most cases, which affects the poor in the first place. Within this scope, especially with the establishment of private pension systems around the globe, social security taxes' impacts on women have differentiated when compared to men.

As explained above, the burden on women considering the unpaid care work within the household and the marginality of jobs exercised by women in general, *i.e.*, seasonal, part-time work, and informal work, results in women's withdrawal from the social security system (Elveren, 2013). In addition, whether it is developed or developing in many countries the legal retirement age for women is earlier than men, which reinforces the lower saving rate of women compared to men.

3.2.3. Wealth taxes

Wealth taxes may be grouped under three main items: property taxes, gift and inheritance taxes, and annual (global) wealth taxes. In terms of property taxes, Coelho et al. (2022) highlight that neutrality of the recurrent property taxes in most jurisdictions may result in an increased number of female property owner. On the contrary, property transfer taxes are found risky since they may hamper women's property ownership. To address this risk, laws providing an explicit land tax exemption for women are found advantageous to increase women's access to land as well as their productivity (Osorio and Chartres, 2018), which puts forward the illusionary character of the gender-neutrality of taxes once again. To that extent, New Delhi and Punjab local governments are presented as good examples to mitigate this disincentive since in these jurisdictions women pay lower stamp taxes for their property purchases (Coelho et al., 2022, p.36).

Another matter that implicitly exacerbates the gender bias yet that is often overlooked is the investment tools. Arguing that investment tool choices of individuals are affected by their demographics, it is agreed that women take less financial risk than men in general (Grable and Lytton, 1998; Bajtelsmit and Bernasek, 2001; Collard, 2009).

3.2.4. Other forms of women's participation in production

It is revealed that most of the businesses owned and run by women fall under the informal sector or small businesses; therefore, they do not meet the corporate income tax threshold (Barnett and Grown, 2004). Topping this up with the women's higher presence within the informal labor market when compared to men, unfolding the taxation on the small businesses and the informal sector has significant importance to understanding the gender outcomes (Joshi et al., 2020).

According to Lahey (2018), three different tax regimes that governments use to address the informal economy are identified: fixed tax rates such as the stamp tax, turnover taxes, and presumptive taxes applied on the estimated income of a business. Therefore, it is concluded that these three tax regimes are likely to result in over-taxation instead of protecting the after-tax profits; and it is suggested to support women-led businesses, especially micro ones to grow in the absence of punitive taxes (Lahey, p.39). It should be noted that a such policy recommendation should not only cover women-led micro businesses (craftsmanship, selling home-cooked food, etc.) but also other sorts of women's initiatives including women's cooperatives, because the main purpose of these initiatives is to support women and women's inclusion into production instead of making business profit.

Alongside the punitive taxes applied to the women-led businesses, two other aspects of the corporate taxes are revealed to create an impact on women: tax benefits and incentives which allow corporations to avoid taxation, and aggressive taxation schemes that introduce corporate taxes that are lower than the personal income tax (Joshi et al., 2020). This latter gains a significance especially since women led businesses are relatively less incorporated ones: while these incorporated small business cannot access to the benefit that the tax structure provides to corporations, they are also subject to higher tax rates since they are considered under personal income tax rather than the corporate income tax.

Particularly in terms of the developing welfare states, the latter aspect should be addressed together with the above-mentioned costs of women-inclusive tax policies aiming to increase women's participation in the labor force. Considering that taxes are one of the preeminent financial resources of the government, instead of benefitting large corporations with tax exemptions and/or amnesty, these amounts could have been used to fund women-inclusive policies.

3.3. Consumption

In the literature, most commodity taxes, *e.g.*, VAT or sales taxes, are considered indirect taxes. Despite the numerous liberal scholars[4] who are in favor of commodity

[4] Hayek (1960), for instance, challenges the need for a social security system in modern industrial societies which was originally a tool of remedy for poverty and became a tool of income redistribution within time, yet he affirms that social security and social assistance to poor may be acceptable for established welfare states in order to provide social risk provision. Accordingly, he reveals the importance of the eligibility criteria to prevent the use of social security as an income distribution manner instead of a provider of a minimum standard of wealth. In that respect, he criticizes progressive taxation as well since it inhibits economic growth by in a way punishing the rich. Adam Smith's (1776) perception of equality, on the other hand, is related to the concept of justice and his individualistic method. While explaining the obligatory nature of justice, he mentions inequality as an ordinary component of society. In that respect, he states that property comes before personal rights,

taxes rather than income taxes, today, taxing consumption is widely criticized since it has crucial impacts on the poor. Then again, it is considered an indicator of underdevelopment since it is more popular in developing low-income countries rather than in developed, wealthy countries.

Indirect taxes such as VAT create a gap between the eligibility of goods and services alongside affecting the consumption decisions of individuals and households. From this perspective, indirect taxes may be considered horizontally fair since individuals with similar financial situations tend to consume similar goods and services. Nevertheless, indirect taxes are vertically discriminatory since less wealthy people spend a greater share of their incomes on consumption.

The gender bias that arises after the consumption taxes has an implicit character in most cases. Mainly, two principal dimensions of gender bias are implemented via consumption taxes. The first dimension reflects the compulsory purchases of women, in particular, feminine hygiene products as will be discussed in detail here below. The second dimension, on the other hand, refers to the consumptions made for the family, *e.g.*, baby formulas or diapers, that carry the dramatic effects of the social understanding that lays the burden of familial care on women (Haddad et al., 1997). While both dimensions refer to the societal reproductive role of women, since tax policies are prone to exacerbate the existing gender bias within society in a broader sense, these various aspects are presented in this chapter.

which refers to the link between inequality and justice by demonstrating that what is just is naturally unequal.

3.3.1. Pink taxes

An important aspect of consumption is related to the taxes imposed on women's products on purpose, which are often called the ‘pink tax’ (Betz et al., 2020). Briefly, since many goods are imported, and it is accepted that women present a wider willingness to buy these products, by implementing tariffs that impute more tax on these products, many governments aim to obtain greater revenue.

Despite the fact that tariffs prove a broader pink tax, some scholars perceive the pink tax from a wider perspective by defining all economic and fiscal disparities pink tax including the gender wage gap and price differences (Crawford, 2023). For the purposes of this thesis, the pink tax is used to define all consumption taxes including tariffs and VATs applied on goods and services which accrue at a different rate for women’s and men’s.

Considering that the same good that is available in the market both for men and women is subject to a greater tax rate, it is also called a tax penalty (Haddad et al., 1997). In regard to the explicitness of this gender bias, the relationship between tax discrimination and representation becomes evident; indeed, different tax rates applied to the same goods for different gender and sex could be prevented by augmenting women's visibility among lawmakers. In any case, I do not fully agree with such a perspective since in some cases gender bias itself becomes a part of the dichotomy.

Indeed, with pink taxes, in a way, governments punish women for aligning with societal norms that require women to look in a certain way. Usually, the example that is the most mentioned in the literature is razors (Jacobsen, 2017, p.245;

Crawford, 2023, pp.91-94.). Accordingly, by comparison of men's and women's razors that are almost identical in any sense, including their intended purposes, the VAT rate that is applied to the men's razors turns out to be lower than the women's razor. Thus, it is seen that the society itself which obliges women to remove their body and facial hairs, also punishes women for doing so.

3.3.2. Reproduction taxes

The patriarchy, and therefore, society in general, tends to attribute a reproductive role to women. Intertwining with women's exclusion from production, this reproductive role also demonstrates the aim to limit women to the private sphere (Fuzsara, 2010); more specifically, to the domicile. Therefore, under this section, taxation of women's consumption with regard to their reproductive role will be examined.

'Reproduction tax' is often used to refer to the burden of the caregiver role that society (and laws) attribute to women (Sen, 1996); yet following Palmer (1995), for the purposes of this thesis, all taxes that are relevant to women's reproduction are referred to as the reproduction tax.

The first consumption mode that is examined under women's reproductive role is the purchase of feminine hygiene products. This consumption refers to the compulsory purchases of goods that women shall purchase for no other reason than they are women, and they have to maintain their health. In the literature, the taxes on these products are called various names such as menstrual taxes (Coelho et al., 2022) or tampon taxes (Joshi, Kangave, & van den Boogaard, 2020).

As an important step, recently in some mature welfare states such as Australia and Canada, these taxes have been repealed. Nevertheless, it is argued that although

the tax on the product has been revoked, since taxes affecting the price of the product are still in force, even for the aforementioned countries it cannot be said that women are not affected by the period taxes (Moffatt, 2021). On the other hand, in addition to developed countries with mature welfare states many developing countries, *e.g.*, Rwanda, South Africa, and India, did reduce the tax rates on women's hygiene products within the last decade (Joshi, Kangave, & van den Boogaard, 2020, p.19).

On that account, Colombia constitutes an interesting and promising example despite the fact of being a developing country. In 2016, the 16% VAT rate on feminine hygiene products has been decreased to 5% by the government (Barbosa, 2019). Furthermore, in 2018, the Colombian Constitutional Court decided that menstrual taxes are discriminatory against women and concluded that the 5% VAT rate on feminine hygiene products is unconstitutional (Colombian Constitutional Court Decision C-117, 2018). Another aspect that the Colombian Constitutional Court's decision steps forward is the emphasis on representation. According to the Colombian Constitutional Court, if there would have been enough women within the parliament to represent Colombian women, then a such tax policy would have been just since it would have reflected the women's will (Çifci, 2021).

In the meantime, many women around the globe are still suffering from the period taxes. Even in certain countries that are highly industrialized, *e.g.*, China (Feng, 2021), women's sanitary products are at the same sales band as most consumer items.

Taxes may be considered one of the major revenue items for governments to promote gender equality. Unlikely, taxing half of the world's population just because they are women, does not correspond to the promotion of gender equality under any

circumstances. On the contrary, it creates a dilemma since forcing women's pay for encouraging women's equality does not contain any form of ‘equality’ or redistribution. Hence, this gender bias should be prevailed by increasing numbers of women delegation in lawmaking processes as revealed in pink taxes. Indeed, the Colombian Constitutional Court reasoned its decision by stating that if there would be enough women within the parliament to represent women, then such 5% VAT on menstrual products would have been compatible with the constitution.

Finally, it should be highlighted that the tampon taxes violate numerous human rights: the right to health in respect of the right to hygiene, the right to non-discrimination, and especially the right to dignity. In addition, considering the vitality of hygiene products for social and economic participation, today many women across the world cannot enjoy their right to education and the right to work due to the lack of access to these products.

3.4. Case of the developing countries

As Joshi, Kangave, and van den Boogaard (2020, p.2) note, in addition to the insufficiency of the literature on gender and taxation, the existing literature is mainly focused on the Global North. Therefore, analyzing different economies and democracies requires different perspectives with consideration of differing dynamics. In previous chapters, it is already revealed that the progressivity of a tax structure is often linked with the level of development of this country. Notwithstanding the Global South literature being focused on Latin America, Turkey is indeed a country belonging to the Global South with a developing economy and democracy (Dorlach, 2015, p.520-521). For that reason, before analyzing Turkish tax policy’s gender

outcomes, it is beneficial to perceive the distinctive features of the tax policies in the Global South and North.

For instance, Scandinavian countries are able to constitute a good example of well-established, gender-neutral policies that aim to target the above-explained care burden on women. These do not only address the bias on women's caregiver position but also facilitate both genders' entry into the labor market by prioritizing family-oriented policies in the first place (Atılgan Yaşa and Arı Kovancı, 2022, pp.104-105). On the other hand, as it is stated by the OECD (2007), developing countries are not as capable as Scandinavian countries or other developed welfare states to financially meet family-oriented social policies. That is mainly based on the fact that such policies often indicate a great cost that most developing countries are not able to cover.

Even though the main focus of this thesis is not on tax allocation, I could not help but ask whether it would not be less challenging to reduce the gendered tax burden with a gender-sensitive budget that is endorsed by women-inclusive policies instead of throwing a veil over the problem. On that account, Galizzi (2010, p.336) states that budgets are often considered gender-neutral policy tools; without taking into consideration the above-explained limited access of women to production arising from societal and institutionalized gender roles. Accordingly, budgets are shaped around the monetary goals of the governments with a limited perception of women as half of the population with needs and interests separated from men.

Going back to the taxation of women in the global south, Joshi et al. (2020) reveal that the key issues are gathered around the taxation of small businesses, informal taxes and fees, and taxes related to consumption. This assessment again

reflects the dual position of women regarding their access to the market by covering both women's access to production means and women often being subject to regressive consumption taxes.

A country's development level is likely to create another gender disparity in terms of tax compliance. It is controversial amongst scholars (Hasseldine and Hite, 2003, p.521) whether women tend to comply with tax obligations more than men. However, if one accepts this presupposition, considering that it is also less likely for women to stand against tax officials (Joshi et al., 2020, p.9); in developing countries which tend to have higher corruption rates (Bardhan, 1997, pp.1327-1334), it is possible for women to i) pay higher amount of taxes that they are not obliged to, ii) encounter with extra costs like bribes.

Regarding policy actions promoting gender equality, India appears as an exemplary country by providing an explicit positive bias favoring women in terms of personal income tax (Joshi et al., 2020, p.18). However, empirical evidence suggests that a higher tax threshold for women did not create a greater impact on women's participation in production (Chakraborty, Chakraborty, Karmakar, & Kapila, 2010, p.117). Realizing that even gender-promoting tax policies did not have the expected outcome, the need for a broader effort targeting social and institutional structures on gender roles becomes more evident.

3.5. Women and tax consciousness

As Buehler (1940, p.238) states, indirect taxes' increasing share within the tax revenues of governments weaken the average citizens' perception of the tax burden that they carry. This pioneering study reveals that the average citizen loses her

perception of getting the return for the taxes she paid. Buehler refers to this as 'tax consciousness', and suggests that paying taxes directly to the government paves the way to increase tax consciousness amongst society (pp.237-239).

Painfulness of taxation enhances the tax consciousness based on two main matters: i) tax system, *i.e.*, the share of the direct and indirect taxes within the total tax revenue of the government, ii) method of tax collection, *i.e.*, convenient payments in small amounts versus large and less frequent payments (Buehler, 1940, pp.240-242). In a broader sense, the latter implies that in countries where the tax system is based on the declaration rather than the collection at source, *e.g.*, the United States, tax consciousness is expected to be higher than the countries where wage and salaries are taxed at source before the actual taxpayer recognizes. By applying this to the developing countries, in their study on Malaysia Kamaluddin and Madi (2005, p.86) suggest that increased tax consciousness, in other words, tax awareness, leads to a broader tax literacy.

In accordance with our previous annotations regarding the incompleteness of female citizenship, since Buehler (1940) does not provide any insight into the gendered outcomes of this phenomenon, I aim to apply his suggestion to the taxation of women. Given that women are relatively more affected by indirect taxes when compared to men; tax systems, in general, are likely to adversely affect women's tax consciousness. On the other hand, the collection of taxes has a slight adverse impact on women since according to the World Bank (2021), the female wage and salaried workers' ratio amongst all female employees is 1.5% higher than the male wage and salaried workers' ratio. Therefore, we can conclude that female tax consciousness is lower than male, in general; thus, women are expected to have poor tax literacy when compared to men.

3.6. Conclusion

This chapter unfolds that tax policies can perpetuate gender bias both explicitly and implicitly. Explicit gender bias refers to bias that originates directly from the wording of legal provisions, while implicit gender bias is based on social and economic structures in a more abstract manner. Highlighting the lack of adequate data for the gender bias analyses of developing countries' taxation policies, data on the developed countries may serve as background data to analyze developing countries.

The intersectional influences of other coefficients and the market in which women take part while examining the gendered impacts of tax policies are essential. Given that the tax subjects may appear in different forms, i.e. a natural person or legal person such as a corporation, and the taxable base refers to the activity on which the tax is imposed; regarding women's participation and access to the market, these activities are gathered around production and consumption.

Personal income tax, payroll tax, and commodity tax have a direct effect on gender bias, and personal income tax is the most direct component in developed and developing countries. Taking a detailed look into the personal income tax, the tax unit, which refers to the unit in which tax will accrue, appears as an important variable that may lead to gender bias. Following that, both in terms of the burden of taxation and the benefits and incentives offered; tax policies' significance in enhancing women's participation in production is revealed. Indeed, it is found that women-led businesses, especially micro ones, are prone to punitive taxes that hinder their growth and development.

Consumption taxes, such as VAT or sales taxes, have a disproportionate impact on underprivileged groups, including women. Examining the same products addressing different genders, it is seen that women may be affected by the pink tax, which refers to taxes imposed on women's products. Women's reproductive role appears as another significant aspect of women's tax burden, both in terms of their purchases mandatory for hygiene and childcare. With regard to the Colombian Constitutional Court's recent decision, the role of representation came forward to define the human rights violations arising from tax policies.

It is revealed that the development level of a country influences the women's tax burden arising from their production, consumption, and reproduction roles; mostly due to the correlation between a country's level of development and progressivity of the tax system. Accordingly, a relatively less regressive tax system creates a greater tax burden on women in terms of increased indirect tax rates as well as lower promotion of women's access to production means. This is complemented by the lack of gender-sensitive budgeting aiming to address gender inequality with limited financial sources.

Tax collection methods alongside the share of indirect taxes within the tax revenue have an impact on tax awareness/consciousness and therefore, on tax literacy. Taking into account that women are relatively more subject to indirect taxes as well as personal income taxes collected at source results in taxation that is less painful. In other words, women's tax burden is hidden under the veil.

CHAPTER 4

HISTORICAL & POLITICAL BACKGROUND

4.1. Introduction

To understand current Turkish policy and its influence on gender bias, revealing its background is essential. On that account, this chapter, it is aimed to describe the previous versions of tax policy in addition to providing an image of the government's and society's perception of women in taxation. Indeed, drawing the large picture in any sense is of great importance to analyze the links between gender and taxation from the perspective of equal citizenship and representation.

In accordance with that, before portraying the current situation, this chapter presents the historical and political background of women's place within the Turkish tax policy – regarding women's roles in production, consumption, and reproduction - starting by revealing the changes over time from the early days of the Republic of Turkey until today. It is followed by an examination of broader political and legislative indicators from the women and taxation policy perspective such as legislative proposals, party programs, and political agendas within the last 20 years.

To explore the relationship between the taxation and representation of women, the number of female deputies represented women in the GNAT over the last 20 years including representation in different parties will be examined alongside the voluntary gender quotas adopted by political parties. Finally, given that women do not refer to a homogenous group, the political representation of women belonging to ethnic minorities in Turkey will be examined.

4.2. Historical background and changes over time

While celebrating the 100th anniversary of the Republic of Turkey, Turkish tax policy has experienced various periods from liberal tendencies to nationalization. Accordingly, the principle of regulating taxes solely by laws came into force with the Constitution of the Republic of Turkey dated 1924, whereas the principle of equality in taxation has been enacted for the first time by the Constitution of the Republic of Turkey dated 1961 (Kayan, 2000). Following the latter, all of the theoretical discussions regarding gender neutrality and gender equality amongst tax policies became a constitutional question, as well. Indeed, by ratifying the ECHR in 1954, equality has become a binding principle. Turkish state's duty to strengthen women's equality has been endorsed by the ratification of the CEDAW in 1985.

Turkey stands out as one of the first countries among the developed countries that granted the right to vote and stand for election to women (Özkaya, 2021); women in Turkey has been included in the parliamentary democracy in 1934 after the amendment of the constitution (Gökçimen et al., 2009). Therefore, women's representation within the legislative power is enhanced in the early stages of the republic. In light of these legal grounds, Turkish tax policy is expected to treat women in the same way as men are treated; however, whether this 'in the same way' shall imply gender neutrality or gender equality in a more accommodating manner is another important question to take into account. Given that, with consideration of the societal perspective, how women's production and consumption roles have changed over time, by referring to the women's representation as an equal citizen here below is portrayed.

4.2.1. Production

4.2.1.1. Household head's tax declaration

Before 1998, Article 93 of the TITL included a provision where all income within a household was declared under the household head's income declaration. According to this previous version of TITL Article 107/2, the husband used to be the object for tax assessment in accordance with Article 159 of the Turkish Civil Code stipulating the wife's employment on condition of the husband's permission. With the annulment of Article 159 of the TCC by the Turkish Constitutional Court's decision numbered 30/31, 1990 based on the violation of rights to equality and employment, the legitimacy of TITL Article 107/2 became even more questionable (Akyıldız, 2005).

Despite the fact that TITL addresses the husband as the household had and the object for the tax assessment, the husband and wife were separately responsible for their parts of the tax obligation. In other words, the previous version of the TITL were taking women into consideration when it comes to collecting revenues yet not when women had a slight chance to constitute an independent individual (Turkish State Council, 1990/4 E., 1993/11 K.).

On the other hand, in another decision, the Turkish State Council's Case Law Unification Board has emphasized that family should be taken into consideration universally in terms of personal income taxation; which again undermines the role of women as independent individual and strengthen her place as a dependent of her husband.

According to news, in 2021, the Turkish Ministry of Family and Social Services has proposed different tax rates for families and single individuals in terms

of personal income tax to the sub-commission of the Women and Men Opportunity Equality Commission of the Grand National Assembly of Turkey on the Determination of the Problems and Solution Offers Regarding Women's Adaptation into Labor and Family Lives (Birgün, 2021). Unfortunately, the official GNAT website where hearing minutes are publicized does not cover the sub-commissions; therefore, the abovementioned minutes on the proposal of the Ministry of Family and Social Services could not be confirmed and examined here in detail.

4.2.1.2. Personal income tax

Following the military coup, in 1980 the base rate for the personal income tax dramatically increased (Kirmanoğlu, 2012).

In 2006, the CEAT brought women's employment issues into the discussion by holding a Women's Employment Summit; where it is declared that the employers request tax reductions to incentivize hiring more women employees. Notwithstanding the feminist groups and civil society's opposition, the government took action as it was requested by the CEAT and offered tax reductions to hire women employees. It should be noted that this policy attempt has been applied only for 3 years. This reflects the government's neoliberal tendencies; favoring employers even when the goal is to benefit women as an underprivileged, disadvantaged group (Dedeoglu, 2012, p.281). Indeed, instead of establishing different policies to enhance women's entry into the market that are emphasized by the target group itself (*e.g.*, feminist organizations, civil society) such as childcare subventions, leaving women's entry into the labor force in market-oriented measures prove that the original

intention of the government is enlarging ‘working’ class and favoring market (and capital) instead of promoting women’s employment.

The attempts to include women in employment yet apply market-oriented measures has been considered as a part of the European Union membership proceedings, which are criticized for not constituting a true commitment but aiming to move further within the EU-access agenda. Indeed, even though the law situates women in an equal position with men –in almost all cases-, the entire welfare state is structured on the caregiver role of women (Dedeoglu, 2012, p.270). In light of this, notwithstanding the on-paper gender equality, it is hard to describe women and men as equivalent parties before the Turkish tax policy. Indeed, considering that not all gender neutrality refers to gender equality, such a conclusion appears to be reasonable.

4.2.1.3. Childcare allowances

In 2013, the Ministry of Labor and the Ministry of Family and Social Policies introduced a joint proposal on providing childcare allowances to women with children who are working. Yet this joint proposal has been rejected by the Ministry of Economy and the Ministry of Finance by arguing that the current fiscal budget is not sufficient to meet these allowances (Kim, İlkkaracan & Kaya, 2019).

4.2.1.4. Social security taxes

Turkish Law No. 6111 (2011) provided a social security incentive for employers. Accordingly, social security premiums of a woman older than 18 who has been unemployed for the last 6 months before 31.12.2020 were paid by Unemployment

Fund instead of the employer. This incentive was extended in 2020 by the Presidential Decision no. 3247 published in the Official Gazette dated 02.12.2020, numbered 31322 until the end of 31.12.2022. These premiums were applicable for women who were hired by the private sector from 01.03.2011 to 31.12.2022 for 18 months (in case they met the other conditions).

This development is found beneficial to reduce the overall tax wedge alongside increasing women's participation in the formal labor market (Goksen, Yükseker, Kuz, Oker, 2015, pp.38-40). Nevertheless, it is also noted that a such policy should provide more flexibility in order to address a larger number by enabling women to combine their work and caregiver roles.

4.2.1.5. Women's cooperatives

Women's cooperatives that serve for social benefit without seeking to make a profit have addressed the government by revealing that those cooperatives should be exempted from the corporate tax (TURKONFED, 2020). Unfortunately, until today, such efforts did not result in yet.

4.2.2. Consumption

Under this section, significant taxes on the consumptions which have affected and/or induced a discussion of gender equality and how they are altered over time are examined.

4.2.2.1. VAT

In Turkey, VAT has been enacted in 1984 and entered into force in 1985 (Kirmanoğlu, 2012); yet it is found to be an inefficient tool for developing countries to raise revenue (Sharpe, 2018). Looking at the Turkish tax policy on feminine hygiene products in light of these explanations, it is seen that in 2022, VAT rates applied to hygiene products have decreased to 8% from 18% via Presidential Decision No. 5359 published in the Official Gazette No. 31793 and dated 29.03.2022.

Unfortunately, following this positive development, a regression has occurred: Presidential Decision No. 7346 published in the Official Gazette No. 32241 and dated 07.07.2023 stipulates a 2% increase for the VAT rates applied to feminine hygiene products.

4.2.2.2. Road tax

In the early years of the Republic of Turkey, gender equality gained importance among the legislators, which in fact broadened women's position as a taxpayer (Ozdemir, 2013, pp.235-239). Road tax[5] constitutes one of the well-describing examples of this: in 1930 a news article published in *Cumhuriyet Gazetesi*, it is argued that women who are now considered to be equal to men, should pay road tax, as well (Cumhuriyet, 1930).

The discussion continued over time, and such an 'equality-defending' point of view has been shared by numerous parties that are mostly men, by claiming that

[5] It should be noted that, even though the road tax itself was not an indirect tax, since it was used to fund the road constructions as roads are public goods, it is examined under consumption for the purposes of this thesis.

women now running for public offices, and occupying vacancies as well as by arguing that women caused more harm to the road by their high heeled shoes when compared to men (Alparslan, Altundağ, 2021, pp.172-185). Of course, the Women's Association and prevailing women highbrows of the society responded to these arguments: while the Women's Association has emphasized that even if women would pay road tax, only working women should be included in such obligation; first woman journalist of Turkey, Sabiha Zekeriya Sertel (1935) has responded that working women should not be punished for working whilst other women stayed in their comfortable homes.

In 1931, Istanbul Municipality surprised everyone by collecting the first installment of the road tax from women officers while paying their wages (Ozdemir, 2013, p.236). However, in the end, except for this unique case where Istanbul Municipality has withheld the first installment of the road tax from women officers' wages, women never have been the subject of the road tax.

4.3. Non-enacted legislative proposals within the last 20 years

Despite not getting enacted, non-enacted legislative proposals still have a significant impact on the political process by shaping public discourse and influencing future legislative proposals. They may indeed serve as a starting point for future laws, with lawmakers using the language and ideas from previous proposals to craft new legislation.

With regard to that, this section presents different legislative proposals that came before the GNAT within the last 20 years are listed and examined to reveal the parliamentary efforts to reduce gender bias in taxation. It should be stated that a

period of the last 20 years is chosen to bring another layer to the research; it is aimed to investigate the gender bias in taxation and its relationship with the representation within the scope of AKP's 20 years' length ruling. Furthermore, with this section, I aim to take a deeper look into Turkish tax policy and legislative power in order to see the impact of representation.

4.3.1. Production

4.3.1.1. Women's cooperatives

The list of the legislative proposals within the last 20 years which aim to amend relevant laws in order to incentivize and support women's cooperatives is as follows:

CHP Deputy Ms. Şevkin's proposal dated 26.01.2023 on the amendment of Law No. 5520 on Corporate Income Tax: Decreasing the corporate income tax rate to 1% regarding women's initiative production and management cooperatives in which all shareholders are women.

CHP Deputy Mr. Aydoğan's proposal dated 06.01.2020 on TITL: Exempting cooperatives in which all shareholders are women from the corporate income tax.

CHP Deputy Mr. Aydoğan's proposal dated 03.01.2020 on the amendment of Law TITL: Exempting salaries paid to the women employed in the women's cooperatives, centers, ateliers, and workplaces which all shareholders are women from the personal income tax.

CHP Deputy Mr. Aydoğan's proposal dated 03.01.2020 on the amendment of VAT Law: Exempting cooperatives in which all shareholders are women from the VAT.

CHP Deputy Ms. Böke's proposal dated 08.03.2016 on TITL Tax: Classifying non-profit women's cooperatives under public benefits associations and benefitting them from the exemptions or relieves regarding the corporate income tax.

CHP Deputy Ms. Böke's proposal dated 08.03.2016 on the amendment of Law No. 5520 on Corporate Income Tax: Exempting women's initiative production and management cooperatives in which all shareholders are women from the corporate income tax.

CHP Deputy Ms. Böke's proposal dated 08.03.2016 on the amendment of VAT Law: Exempting delivery and operations of the local, national, or international women's initiative production, consumption, management, and craft cooperatives from VAT.

Accordingly, it is seen that over the last 20 years, seven legislative proposals have been submitted to the GNAT in order to promote women's cooperatives; while four of these proposals are submitted by female deputies, and three of them are submitted by a male deputy. It is also seen that all seven proposals are made by CHP, which preserved the main opposition party position throughout last 20 years.

4.3.1.2. Personal income tax

Within the last 20 years, it is seen that only one legislative proposal dated which addresses women's personal income tax burden:

> MHP Deputies Mr. Akçay and Mr. Vural's proposal dated 08.05.2013 on the amendment of TITL: Providing 24 months of personal income tax exemption for the women who gave birth.

Submitted by the second largest opposition party of the date, it is seen that the proposal bears the signatures of two male deputies. Considering that MHP is a nationalist, right-winged party, such a proposal on promoting women's participation in the workforce appears as a shred of positive evidence regarding gender equality. Notwithstanding that, even though this proposal is enacted under Law No. 6525, the final version of the text does not contain the abovementioned provision

4.3.2. Consumption

Within the last 20 years, different legislative proposals that aim to reduce or remove the tax burden of women arising from their consumptions are as follows:

> HDP Deputy Ms. Başaran's proposal dated 08.03.2023 on the amendment of the Social Security and General Health Insurance Law numbered 5510: Free provision of feminine hygiene products to women between 15-49 limited to their periods.

> CHP Deputy Mr. Bülbül's proposal dated 07.12.2022 on the amendment of VAT Law No. 3065: Decreasing VAT rate applied to the feminine hygiene products and diapers to 1%.

CHP Deputies' (7 male and 3 female deputies) co-signed proposal dated 22.02.2022 on the amendment of several laws: Decreasing VAT rate to 1% for feminine hygiene products, diapers, and baby formulas.

CHP Deputy Mr. Bülbül's proposal dated 04.02.2022 on the amendment of VAT Law No.3065: Decreasing VAT rate applied to the feminine hygiene products, diapers, and baby formulas to 1%.

HDP Deputy Ms. Kerestecioğlu's proposal dated 12.01.2022 on the amendment of Social Security and General Health Insurance Law numbered 5510 and VAT Law: All the expenses of women who cannot access feminine hygiene products such as sanitary pads and tampons that should be used during the period, notably convicts and detainees in addition to students as well as who live by minimum wage or less or who do not have any income, should be fully funded Social Security Institution; VAT rate applied to the feminine hygiene products to 1%.

CHP Deputy Ms. Yüceer's proposal dated 11.01.2022 on the amendment of VAT Law No.3065: Decreasing the VAT rate applied to feminine hygiene products from 18% to 1%.

HDP Deputy Ms. Acar Başaran's proposal dated 10.01.2022 on the amendment of the Social Security and General Health Insurance Law No. 5510: Free provision of feminine hygiene products to women between 15-49 limited to their periods.

CHP Deputy Mr. Aygün's proposal dated 29.12.2021 on the amendment of VAT Law No.3065: Decreasing the VAT rate on diapers from 18% and baby formulas from 8% to 1%.

CHP Deputy Mr. Tarhan's proposal dated 20.12.2021 on the amendment of VAT Law No.3065: Decreasing the VAT rate applied to feminine hygiene products and baby formulas to 1%.

HDP Deputy Ms. Danış Beştaş's proposal dated 03.12.2021 on the amendment of several laws: All the expenses of women who cannot access feminine hygiene products such as sanitary pads and tampons that should be used during the period, notably convicts and detainees in addition to students as well as who live by minimum wage or less or who do not have any income, should be fully funded Social Security Institution.

CHP Deputy Ms. Kadıgil's proposal dated 21.01.2019 on the amendment of VAT Law No.3065: Decreasing the VAT rate applied to feminine hygiene products to 5%.

It is seen that 11 legislative proposals have been issued before the GNAT by the deputies affiliated with the two largest opposition parties of the day, *i.e.*, CHP and HDP. Accordingly, seven of these proposals are issued by female deputies and target women's compulsory purchases of feminine hygiene products.

The four other proposals, on the other hand, address both feminine hygiene products and compulsory products for childcare, *e.g.*, diapers, and formulas. All four of these proposals are signed or co-signed by male deputies; one of these proposals is co-signed by ten deputies with the majority of male deputies (seven males and three females).

These proposals on women's consumption successfully reflect the importance of representation: while more than half of them are made by female deputies, proposals signed by male deputies do not only address feminine hygiene products but

also women's childcare burden. Indeed, even though these proposals are beneficial for women, in the end, it implies the caregiver role of women.

4.4. Women and taxation in party programs and political agendas

Previously I endeavored to describe the tax burden on women, and how it is related to political representation. In line with that, before looking at the actual female representation rate, I find it beneficial to discover the women and tax burden's reflection on the politics. Therefore, I examined party programs and political agendas of the political parties over the last 20 years which gained seats in the GNAT at the parliamentary elections held in 2007, 2011, 2015, 2018 (both elections held in June and November), and 2023.

Most of the political agendas and party programs cover important gender equality matters such as promoting women's empowerment and female participation in production mechanisms; similarly, most instruments foresee tax reforms to deem it more progressive by decreasing the personal income tax rate applied to minimum wages and declining the indirect taxes. However, nothing but a few references to the tax burden on women has been observed, and once again, silence becomes the loudest sound in the room.

4.4.1. Production

To promote women's participation in production, providing tax incentives appears to be the most convenient political promise embraced by different political parties. These tax incentive promises are addressing i) employers who employ women, and ii) businesses led by women. Whereas the first one reflects a pro-capital tendency

alongside enhancing women's inclusion into the labor market, the latter directly encourages women to join in production.

In terms of the tax incentives for employers employing women; before the parliamentary elections held in 2015, CHP promised a 1-point tax deduction from the corporate income tax regarding corporations employing a minimum of 33% women. Similarly, CHP (2015) anticipated a tax deduction for corporations employing women in the fields where women are often excluded. As a positive development, in 2018 and 2023 the ratio that CHP stipulated for female employment tax deduction is 20%. In 2007, MHP also provided an incentive pack based on female employment (MHP, 2007, p.43); yet in 2011, MHP did not include tax deductions in this incentive pack (MHP, 2011, p.177).

Regarding the second group of tax incentives aiming to promote female entrepreneurship, the ruling party AKP (2007, p.94) emphasizes the tax exemption provided for women selling the goods and services produced at home. Even though such provision indeed promotes women's production; from the women empowerment point of view, it strengthens the women's role within the household without opening further fora for women to work out of their homes. CHP promised a tax exemption for small-scaled women traders (*esnaf* in Turkish) in 2018. Surprisingly, YRP which is known for its conservative tendency by promoting women's role in the household rather than the public sphere, stipulated an explicit tax exemption for women entrepreneurs and cooperatives in its political agenda regarding the parliamentary elections of 2023. Finally, in 2023, İYİ also promised tax relief to incentivize the entrepreneurship of the underprivileged groups without explicitly referring to women as an underprivileged group (İYİ, 2023, p.13).

A different tax exemption targeting women is stipulated by CHP both for the parliamentary elections held in 2018 and 2023: accordingly, CHP foresaw a basic income per each household that is designed to be paid to the women and noted that basic income will be exempted from the personal income tax.

Finally, within its first ruling period, AKP (2007, p.36) decreased the corporate and personal income tax rate applied to top brackets; which stands for a regressive tax policy in line with its pro-capital tendency.

4.4.2. Consumption

From a similar perspective with my previous explanations on indirect taxes' relationship with the level of development and the tax burden on women, the party program of CHP stipulates that indirect taxes' share within the overall tax revenue will be decreased to the EU average; whereas İYİ anticipates that it will be in line with the OECD average.

Referring to the principle of 'no taxation without representation', CHP's party program foresees that the VAT rate applied to vital goods and services will be decreased to 1%; yet it is not specified whether feminine hygiene products that are vital for women are included in these vital goods. On the other hand, before the parliamentary elections of 2023, the only party that foresaw an explicit tax exemption for feminine hygiene products in their political agenda is İYİ (Sağlıkta Genç Yaklaşımlar Derneği, 2023, p.16)[6].

AKP (2011, p.38) anticipated a decrease in the VAT rate applied to the goods and services used by a large section of the society including tourism as a requirement

[6] It should be noted that despite the referred source's observation on such promise on the decrease of VAT rate applied to feminine hygiene products, I did not encounter a such promise while personally going through the İYİ's political agenda over and over.

of their social policies. However, decreasing the VAT rate applied to feminine hygiene products that are vital for female health was not covered.

Finally, as AKP emphasized in its political agendas, VAT refund for waged and salaried employees is replaced with minimum living allowance (2015, p.180; 2018, p.164). Whereas VAT refunds were allowing each individual to receive a refund for what they spent, minimum living allowance is the deduction of a specific amount per child from the taxable base income. Given that, it is seen that while VAT refunds were enabling women to get a refund for the indirect tax burden they carry; minimum living allowances foresee a tax relief based on the reproduction preferences of individuals instead of their actual tax burden due to their purchases.

4.5. Women's parliamentary representation within the last 20 years

4.5.1. Ratio of female deputies

According to TSI's database on deputies who succeed to get an electoral seat after the parliamentary elections, the ratio of electoral seats occupied by female deputies in the GNAT has been on the rise.

As a result of the parliamentary elections held in 2007, approximately 9% of the total seats have been occupied by women. Whereas the leading party and main opposition party's female deputy ratio were almost identical (8.8% for AKP, and 8.93% for CHP), the second opposition party fell below the average (approx. 3% for MHP). Independent deputies, on the other hand, compensated for this decrease by a 30% female ratio (Şahin, 2022, p.89). Considering that independent deputies achieved a three-times higher female representation, this result puts forward a question on the representative quality of the political parties, in general.

In 2011, the total ratio of female deputies appears to be slightly higher than 14%. Similar to 2007, AKP and CHP as the ruling and main opposition parties followed the average with 14.06% and 14%, respectively. It is observed that MHP has doubled its female deputy ratio to 5.67%, whereas the independents preserved their position with 31% female deputies.

This trend is maintained in the elections held in June 2015: the total ratio was 17.82%, which is roughly followed by AKP and CHP with 15.90%, and MHP with 5%. On the other hand, in 2015 independents lost their significance within the GNAT and left their seats to HDP, which achieved a 40% female deputy ratio in the first parliamentary election they participated. However, in November 2015 Turkey went through an early election; in which female representation have been worsened by falling to 14.73%. While all political parties ended up with lower female deputy ratios (10.73% for AKP, 15.67% for CHP, and 39% for HDP), MHP has been the sole exception with 7.5%.

In 2018, the female representative ratio has increased to the June 2015 ratio again by 17.3%. As the ruling party, AKP has been the trendsetter once again with 18% while CHP falls behind the average with 12.3%. Similarly, HDP preserved its position with 38.8% female deputies whereas MHP succeed in a slight increase in its female deputy ratio with 8.16%. On the other hand, İYİ as a new party that is separated from MHP has followed its predecessor with 7% women.

Finally, as a result of the parliamentary elections held in 2023, the average ratio of female deputies is 19.83%. In line with previous elections, AKP and CHP preserved their positions with ratios close to the average; 19% and 18.5% respectively. YSP, the successor of HDP[7], demonstrated success with over 47%

[7] In the parliamentary elections held in 2023, since HDP is going through a closure case, most of the deputies went to the election under YSP yet HDP remained in the election with two deputies.

female deputy ratio, and MHP remained below the average by 8%. İYİ, on the other hand, increased their ratio by 11%. Due to the dual coalitions, many other parties have succeeded to occupy electoral seats with relatively smaller amounts; several common tendencies have been observed among these parties regarding the ratio of female deputies: 0% for Free Cause Party (Hür Dava Partisi), Democratic Party (Demokrat Parti), YRP, Democratic Left Party (Demokratik Sol Parti), 10% for Felicity Party (Saadet Partisi), 25% for TİP and Democracy and Progress Party (Demokrasi ve Atılım Partisi), 50% for Democratic Regions Party (Demokratik Bölgeler Partisi), Labor Party (Emek Partisi) and HDP.

Looking at the percentage of the electoral seats occupied by women in different political parties over time, there are several common patterns that one might observe: as expected, the ratio of AKP being the ruling party for more than 20 years now goes in line with the overall GNAT ratio; it is similar for CHP which preserved its position as the main opposition party for the same period. Looking at the other parties, it is seen that relatively left-tended parties which promote more inclusive, egalitarian policies, demonstrated greater success in terms of women's parliamentary representation. YSP (and HDP) constitutes a significant example on that account by preserving the female representation ratio throughout the years; at this point, it should be also noted that YSP (and HDP) strengthens this parliamentary representation with a dual-presidency system where the party had two leaders representing each gender.

From a similar point of view, it could be expected for CHP to deploy a higher percentage of female deputies when compared to AKP based on the political distinction between the two parties; especially considering that CHP promotes relatively central yet more egalitarian policies. Therefore, being the main opposition

party which is expected to demonstrate the best performance to overrule the ruling party's policies, it can be concluded that CHP underachieved the female representation; not because it is the sole political party that failed to establish a gender-representative electoral democracy but since it is expected a broader achievement.

Even though İYİ did not have the greatest achievement regarding women's representation in the parliament, since the party is led by a woman, i.e., Meral Akşener, who has considerable public visibility, it is possible to say that Ms. Akşener's leading role within the party contributes in the overall female representation in Turkish politics. In addition to above explained interrelated reasons for this underrepresentation of women, in terms of Turkey, Şahin (2022, p.94) also suggests that political parties' women's branches are regarded as side institutions to pull votes rather than actual political instruments to address women's problems.

4.5.2. Gender quotas

As presented previously under Chapter II, today numerous countries have implemented gender quotas in order to strengthen women's representation. In accordance with this, looking at Turkey it is seen that there are no national gender quotas yet many political parties are applying quotas as per their bylaws, which are called voluntary quotas. That being said, here below are voluntary political party quotas in Turkey regarding the political parties represented in the GNAT as of 2023 are described after IDEA's report (2023):

Accordingly, YSP and TİP as the two leftist parties have adopted the highest gender quotas: In YSP, a 50% gender quota is applied to all sorts of elections and if there is no sufficient female candidate for a given position, the quota shall be

minimum 40%. In TİP, on the other hand, 50% quota is applied to the Central Disciplinary Board and provincial disciplinary boards; 40% quota is applied to all other boards.

These are followed by CHP which has adopted a 33% of gender quota which is applied to all sorts of elections from candidacy for the parliamentary deputy to provincial and district boards. Finally, it is seen that İYİ applies a 25% gender quota to the Central Disciplinary Board and the Provincial Disciplinary Board elections.

In light of these voluntary gender quotas adopted by political parties in Turkey, the previous conclusions on political parties' political tendencies and their results on representation appear as a strong factor, again.

On the other hand, given the female deputy ratios, it is also observed that voluntary gender quotas that parties adopted are not well descriptive for their political representation performances. For instance, even though TİP aims to achieve a 50% female representation within the party, their electoral seats occupied by women are limited to 25%. From the same point of view, it is seen that CHP and İYİ could not succeed to reflect their intraparty female representation in the parliamentary elections.

4.5.3. Minority women

It is seen that there is no research on minority women's representation in Turkey. However, the literature on female representation based on the elite theory gives some hint: looking at the findings on female deputies elected from 2002 to 2017, it is seen that the foreign languages spoken by deputies have changed over time. Accordingly, starting from the 2007 elections, presence of the female deputies speaking Kurdish has increased within the GNAT (Ertan and Aykaç, 2019, pp.93-94). Therefore, even

though Kurdish people are not the sole ethnic minority in Turkey, based on these findings on the language skills of the women deputies, it is revealed that since 2007, Kurdish women as a minority group have been started to be politically represented.

On the other hand, it is a well-known fact that starting from 2011 and especially in 2016, the Mediterranean migration flow has resulted in an advanced number of migrants in Turkey. Whereas these flows are comprised of various ethnicities, Syrian migrants constitute the most important part due to the Syrian population currently residing in Turkey. Accordingly, as of July 2023, the current number of Syrians residing in Turkey under temporary protection is 3.3 million, and 1.5 million of them are women (Presidency of Migration Management, 2023). Despite the greatness of the number of Syrian protégés, how they are represented is not an issue much discussed; therefore, the political representation of Syrian women under temporary protection is another silent area within the literature.

From a different perspective, today Syrians have obtained Turkish citizenship under the provisions of exceptional citizenship; official numbers presented by the Turkish Ministry of Interior Affairs show that this number is approximately 200,000 which corresponds to the one-tenth of the Syrian population in Turkey (BBC, 2022). However, the female-male citizen ratio, and how many Syrian –new Turkish- women have finally found a political representation forum is unknown, too. Therefore, on the account of minority women's representation, we can conclude that neither on ethnic minorities nor on broader intersections the literature is silent once again.

4.6. Conclusion

After reviewing the history of tax policies in Turkey and their evolution over time, it is observed that gender equality has become a constitutional question since it is

closely related to the principles of equality and non-discrimination. The ratification of the ECHR in 1954 and the CEDAW in 1985 have made gender equality a binding principle for the Turkish state. However, the implementation of a gender-neutral tax policy remained in theory; especially due to the gender bias that arises from gender neutrality.

In terms of women's role in production, the previous version of the TITL was discriminatory towards women, as all income within a household was declared under the household head's income declaration. The husband was also the object of tax assessment, and women were not considered independent individuals before the tax authorities. In addition, the government's tax incentives addressing the employers to promote employment of women were market-oriented measures which remained in force only for three years. However, when compared to other policies, these pro-capital tax incentives aimed to enlarge the working class and favor the market alongside the European Union harmonization process, rather than promoting women's employment.

Regarding childcare allowances, a joint proposal was introduced in 2013, but it was rejected by the Ministry of Economy and the Ministry of Finance. Turkish Law No. 6111 (2011) provided a social security incentive for employers, but it was limited to women who had been unemployed for at least one year. Therefore, despite the legal framework in place to ensure gender equality in taxation, the implementation of gender-neutral tax policies and measures to promote women's employment and support their production roles has not been achieved in Turkey. There is a need for more concrete steps toward achieving gender equality in taxation to create a more just and equal society.

The issue of reducing or eliminating the tax burden on women's consumption has been on the agenda for the past 20 years. While the majority of the legislative proposals have been put forward by female deputies, some male deputies have also shown support for these proposals, particularly those that address women's childcare burden. Notwithstanding how beneficial these proposals are, it should be noted they are still likely to enhance the women's role as the primary caregiver within the household.

The representation of women in politics is crucial for bringing such issues to the forefront and advocating for gender equality in all spheres of life, including taxation. Looking at the women's representation in the GNAT, it is revealed that over the 20 years, political parties contributed to women's representation in line with their perception of women depending on their overall political tendencies. On the other hand, it is observed that CHP which preserved its position as the main opposition party could contribute more; especially with regard to its political claims on women's empowerment.

Furthermore, when voluntary gender quotas adopted by political parties are examined, women's political perception of that party and its influences on intraparty representation is visible. Yet comparing the parliamentary representation and intraparty gender quotas, it is concluded that most parties did not achieve to maintain their intraparty female representations in the GNAT.

Finally, given that women do not refer to a group of uniform persons but individuals with different intersectionalities, I took a deeper look at the political representation of women from different ethnic minorities. Unsurprisingly, it is seen that the literature preserves its silence on that account, too; the sole profound study

shows the political representation of Kurdish women based on the foreign language skills of the female deputies in the GNAT and revealed that starting from 2007, Kurdish women have accessed a greater political representation. On the other hand, I could not succeed to find any further research on minority women's political representation in Turkey. The silence of the literature itself proves how minority women are underrepresented, not solely in the legislative power but in the public sphere in general, including academia.

CHAPTER 5

ANALYSIS OF TURKISH TAX POLICY

5.1. Introduction

In line with the rights and obligations based citizenship concept which T.H. Marshall introduced, Article 73 of the Turkish Constitution draws the legal framework for the tax obligation and how it shall be implemented. Accordingly, it explicitly stipulates that every Turkish citizen is obliged to pay taxes, and the social purpose of the fiscal policy is to ensure the equal and fair distribution of the tax burden. As per the following provision of Article 73, taxes shall be enacted solely by laws; in other words, the Turkish Constitution deliberately points out the principle of legality of taxation.

The principle of legality implies the principle of "no taxation without representation" since the legislative power is meant to be representative. In Turkey, currently, there are only 119 women deputies in the GNAT while there are 481 men; hence, the ratio of the electoral seats occupied by women is limited to 19.83%. On the other hand, according to TSI (2023), 49.9% of the Turkish society is comprised of women; which means that 60% of the women in Turkey are not represented in the parliament. Furthermore, as is concluded earlier, this underrepresentation is deepened from various perspectives, starting with the lack of representation for ethnic minority women. Given these statistics, it is evident that the GNAT is a male-dominated parliament.

How the concept of universal citizen is criticized by feminist scholars since it refers to a white, heterosexual, male household head is already brought into

discussion under this thesis by revealing that women's citizenship remained incomplete. In light of that, what if this argument is applied to the GNAT?

I insist on arguing that women are underrepresented, and therefore, Turkish tax policy puts a greater burden on women when compared to men, then if half of the population is not represented, then who is? On that account, as a further research question that the literature failed to address sufficiently, I suggest that the tax burden on women and women's political representation may be embedded in each other.

Aiming to reveal who is actually represented in terms of taxes, another matter that should be noted: despite the constitutional principle of legality, Article 73(4) of the Constitution entitles the President to provide tax exemptions, reliefs, and deductions. From a legal perspective, this provision on the entitlement of authority is likely to interrupt the separation of powers and undermines the representativeness of the parliament as the legislative power which is comprised of the delegates representing the society.

As per the news article by Birgün (2023), from January 2023 to April 2023, large corporations have benefitted from tax incentives 5,415 times in sum. These corporations being both Turkish and foreign, those extensive tax incentives caused a tax revenue gap of billions of Turkish Liras. On the other hand, following the elections, the VAT rates have been subject to 2 points of increase; which indicates that the government prefers a pro-capital tax policy while imposing a greater tax burden on the public.

In light of the constitutional framework, with this chapter, I aim to delve into the Turkish tax policy and reveal whether our fiscal policy has achieved to establish a tax system that is equal and fair for women. By conducting a detailed analysis of

the Turkish tax policy, I intend to reveal any gender bias arising from it and enlighten who is benefitting from this bias, i.e., who is actually represented under the legislative power.

5.2. Production

5.2.1. Personal income taxes

In the first place, it is seen that TITL does not provide a joint filing regime. Taking into account how the joint filing method may cause women to stay in unpaid domestic work (and childcare) alongside withdrawing women's entrance into the formal labor market, which is called the 'marriage penalty' (Alstott, 1997), it appears to be a positive contribution to gender equality.

Notwithstanding that, TITL enacts that all incomes accruing from agricultural enterprises that belong to the household head and other members of the household including the wife and children, are reckoned together while taxing the agricultural income[8]. Acknowledging that it probably serves practical reasons, it is still noteworthy how it undermines women's participation in the formal economy by embracing the male breadwinner model.

On the other hand, TITL provides an explicit tax exception for women: Regarding the employer's obligation to provide childcare/daycare service to female employees for their children, in cases where the employer provides financial aid instead of in-kind aids, 15% of these payments are exempted from the personal

[8] TITL Article 53/2: While implementing this rule hereby (on the taxation of agricultural income), enterprises that belongs to or shared by the wife living with the household head and children under the household head's custody are considered as a whole. (…)

income tax[9]. Even though it appears to be discriminative in a positive way in favor of women by promoting women's inclusion into the formal economy, it should be noted that it also deepens the role of women as the primary caregiver within the household which refers to a broader, structural gender bias.

It is seen that women's inclusion rate into the workforce appears as 32.8% for 2021 whereas the same rate is 70.3% for men; which is two times higher than the women's (TSI, 2022). Therefore, as it was explained in detail (*vide supra*, Chapter 4.2.1.2), it is very likely that women's entry into the workforce has been negatively affected by the caregiver role and that has been reinforced by personal income taxes. In fact, when the informal work rate for women in 2021 is 34.4%, it is relatively lower for men by 23.4%. Thus, by exacerbating the structural gender bias, gender-biased tax policies are likely to cause the lower presence of women in the informal workforce instead of the formal workforce.

Given that the OECD average for women's entry into the workforce is 52% for 2021 (Atılgan Yaşa, & Arı Kovancı, 2022, p.107), a vague disparity is found between Turkey and OECD average. This disparity is also detected by the World Economic Forum by revealing that Turkey is ranked 134th among 146 countries in terms of 'Economic Participation and Opportunity' (World Economic Forum, 2022); that is lower than Malawi, which is considered one of the least developed countries of the world (United Nations, 2021).

[9] TITL Article 23: Incomes listed here below are exempted from the personal income tax. (…) 16. Benefits conferred to female employees by the employers by virtue of providing daycare and nursery services. (In cases where these services are not provided by the employers themselves, on condition of making these payments directly to the personal or corporate income taxpayers, employee benefits from this exemption up to 15% of the monthly gross minimum wage. Payments made to the daycare and nursery service providers exceeding the aforementioned rate or cash payments and benefits conferred directly to the employees are taxed as income. (…)

Furthermore, income gained by piecework that is conducted within the house without using hardware except regular house appliances such as cooking, and knitting are exempted from personal income tax to some extent as per TITL Article 9/6. In addition, this law allows women to become self-employed which also contributes to an increase in the number of the women in formal economy. On the other hand, it is criticized since it strengthens women's unpaid caregiving work within the house whereas it does not allow women to earn higher amounts (Buğra, & Yakut- Cakar, 2010, p.533). This confirms that the Turkish tax policy plays a crucial role by regenerating the existing structural gender inequalities.

Similarly, employees who carry similar duties in other persons' houses such as nannies, and cleaning ladies are also exempted from personal income tax[10]. Even though any of these provisions do not explicitly state that women are exempted, as a common reality of Turkish society, persons who conduct such duties appear to be women in most cases.

5.2.2. Social security taxes

Turkish Law No. 6111 that is published in the Official Gazette dated 25.02.2011, numbered 27857 provided a social security incentive for employers. Accordingly, social security premiums of a woman older than 18 who has been unemployed for the last 6 months before 31.12.2020 were paid by the Unemployment Fund instead of the employer. This incentive was extended in 2020 until the end of 31.12.2022 via the Presidential Decision no. 3247 published in the Official Gazette dated

[10] TITL Article 23/6: Incomes listed here below are exempted from the personal income tax. (…) 6. Incomes of the servants (Servants are persons employed by private persons to provide private duties such as wet nursing, nursemaiding, gardening, janitorship at homes, gardens, buildings and other places that aren't commercial.)

02.12.2020, numbered 31322. It was applicable for women who were hired by the private sector from 01.03.2011 to 31.12.2022 for 18 months, on condition of meeting other conditions.

5.2.3. Wealth taxes

To start with, it should be emphasized that under Turkish law, there is no explicit provision enacting any positive or negative gender discrimination. Therefore, I continued with implicit results that may arise after these three types of wealth taxes. In terms of property taxes, for instance, tax rates are lower in general for residential properties than for commercial properties. However, women tend to own residential properties, while men are more likely to own commercial properties. This may result in a gender-based disparity in the amount of property tax paid by men and women. Nevertheless, it also reflects the societal dichotomy beyond the tax by implying that women belong to home while men run their businesses.

In terms of taxation of the investment tools, a recent study reveals that in Turkey women tend to invest in foreign currency and bank deposits more than men when compared to riskier tools, *i.e.*, bonds, stocks, and mutual funds (Aren & Dinç Aydemir, 2015). Based on these findings, when we compare different income tax levels applied to these investment tools, it is seen that in terms of stocks, the tax rate or acquisition is 0%[11] while it is 10% for dividends[12]. For bonds and mutual funds,

[11] TITL Provisional Article 67: (…) This tax rate (on the acquisition of securities and capital market tools) is applied as 0% for the taxpayers stated under Article 2/1 of Turkish Law No. 5520 on Corporate Income Tax and taxpayers whom found similar with the investment funds and investment partnerships incorporated under the Capital Markets Law No. 2499 by the Finance Ministry who are solely engaged in activities to receive security and other capital market tools returns and value increment income alongside using the rights accruing from these.
[12] TITL Provisional Article 62.

the tax rate is 10%, as well; it should be noted that this is the general tax rate, and for different bond and mutual fund types, this rate may go down to 0%.

As per conclusion, it is seen that TITL enacts a 0-10% tax rate for 'risky' investment tools. Less risky investment tools, on the other hand, are subject to higher income tax rates: accordingly, bank deposits are subject to a 15% tax rate while this rate is 10% for foreign currency. Even looking at the most common investment tools, such a difference in the tax rate is evident.

5.3. Consumption

5.3.1. Pink taxes

A recent study by Beşirli and Boz (2022) compares the same product genres and brands regarding female and male products sold in Turkey and found that between female products and male products, the average price difference is 7.4%; which is concluded by stating that in Turkey, there is a tendency of pink tax.

Despite the absence of further studies on pink taxes in Turkey, it is seen that Betz et al. (2020) compared 200,000 pairs of tariff rates on the men's and women's versions of the same products across 167 countries, including Turkey, based on the World Bank's World Integrated Trade Solution Project. The only country-specific finding that is provided in this study is the authors' calculation of 13.62% of the average dispersion rate in tariffs. Therefore, it is seen that while taxes applied to domestic sales do not come along with the pink tax, tariffs that are applied to the import of goods are more prone to the pink tax.

Since both of the abovementioned studies cover the taxes applied to apparel, Turkey's export and import rates regarding the textile and garment sectors have been

compared. Accordingly, especially in the garment sector, it is seen that during the early 2000s, Turkey's export-import coverage ratio has fallen to 0%; which is explained by dependence on external sources (Şişman & Bağcı, 2015, pp.39-42).

In conclusion of the joint analysis of these studies, I found that in Turkey, the taxation of the domestic market does not engender any pink tax; yet it is still prone to result in pink tax due to the significant average price dispersion. Tariffs, on the other hand, contain a much higher and obvious pink tax; which sets forth how the Turkish government's foreign trade policies exacerbate gender bias from the tax policy perspective.

5.3.2. Reproduction taxes

In Turkey, 8.6% of the women expressed that they always face difficulty to access feminine hygiene products whereas this ratio is 22.8% for the women who expressed that they often have difficulty (Aldanmaz & Eskitascioglu, 2022). In that regard, it is undeniable that one-third of the women suffer from the taxes on these products. Given that the period poverty is well-known global phenomenon, I examined how Turkish tax policy may contribute in these statistics on difficulty to access feminine hygiene products.

Looking at the Turkish tax policy on feminine hygiene productsit is seen that in 2022, VAT rates applied to hygiene products have decreased to 8% from 18% via Presidential Decision No. 5359 published in the Official Gazette No. 31793 and dated 29.03.2022. This Presidential Decision also enacts that the same VAT rate decrease will be applied to diapers, as well. Therefore, a positive yet incomplete development is seen in terms of hygiene products that are indispensable for women

as well as childcare products that are very often bought by women. Indeed, the incompleteness of this positive development is confirmed by the recent increase on the VAT rates: VAT rates applied to feminine hygiene products increased to 10% by the Presidential Decision No. 7346 published in the Official Gazette No. 32241 and dated 07.07.2023.

Furthermore, to reveal whether there is a further bias on reproductive consumption, I compared tax rates applied to different goods that are used for contraception and other reproductive purposes; *i.e.*, condoms, women's contraceptive pills, the day-after pills, and pills used for (male) impotence[13]. I found that all these categories are subject to an 10% VAT, which appears to be a positive development at first glance. That being said, given that the VAT rate on feminine hygiene products has reduced only a year ago while (male) incompetence pills have been subject to an 10% VAT proves that (male) potency has been regarded as a superior issue that should be addressed before women's health, both in terms of feminine hygiene products which are compulsory for women and female contraceptive pills that are prescribed to cure several hormonal diseases in addition to their contraceptive role.

In terms of representation, on the other hand, notwithstanding the numerous legislative proposals, enacting such an issue via a presidential decision reflects a representation problem that is broader than women's representation.

From a similar point of view, it is seen that CHP has called the GNAT for an extraordinary meeting in order to discuss and address the aforementioned recent VAT rate increases. The extraordinary GNAT meeting has been held on 25.07.2023; however, the majority of the present deputies that is comprised of AKP, MHP, and

[13] For pharmaceuticals; the prices of the following products are compared: Yazz and Yasmin for women's contraceptive pills, Ella for the day-after pill, Viagra for male potency pill.

other Cumhur Alliance deputies rejected CHP's call for an urgent session to address the heavy VAT burden on the people (GNAT, 2023). Therefore, the representation dilemma which exceeds the female representation becomes evident once again.

5.4. Women's tax consciousness in turkey

Following to the reveal of gender bias arising from Turkish tax policy, I aim to reveal how women's tax consciousness is affected by following Buehler's (1940) suggestion on the tax consciousness, *i.e.*, tax system and method of tax collection.

In terms of the tax system, taking into account how taxes on consumption create a greater burden on women, women in Turkey are expected to have less tax consciousness since they suffer more from paying taxes without noticing. Indeed, considering that women even pay taxes for goods that are vital for their health, women are expected to perceive less the tax burden and how it deems them entitled to expect a return from the state.

To assess the effects of the tax collection method, on the other hand, one should visit the waged and salaried employees, in the first place. As per World Bank (2021), 70% of the total employed women in Turkey are waged and salaried employees. On that account, Article 94 of TITL stipulates that the wages and salaries will be subject to personal income tax at the source; therefore, 70% of the women in Turkey do not realize that they are paying personal income taxes since their incomes are taxed before they receive their incomes.

Furthermore, regarding the taxation at source, Ekinci (2014, p.33) argues that it adversely affects the taxpayer vis-à-vis inflation, which tends to follow an upwards trend in Turkey throughout time. On that account, by putting forward that two-thirds

of all direct taxes are collected at the source, Ekinci suggests implementing tax declaration alongside taxation at the source to benefit taxpayers (p.51).

Based on these two indicators influencing tax consciousness, women in Turkey are expected to be less conscious about the taxes they are paying. In other words, due to this great burden that Turkish tax policy puts on women, the citizenship bond of Turkish women is weakened. This is indeed related to the lack of representation in a reciprocal manner: lower representation results in a higher tax burden whereas increased tax burden and weakened citizenship cause a lower incentive to seek representation.

5.5. Conclusion

Consequently, despite the positive developments, it is seen that the Turkish tax policy shows gender bias in different forms. In a country where women's participation rate in the formal labor market is less than half of men, the first aspect to visit appears to be production. Accordingly, it is seen that the TITL provides several explicit tax exemptions for women from childcare payments to home-made piecework made by self-employed women. By looking at the taxation of investment tools, on the other hand, it is seen that riskier tools that are preferred by men rather than women are subject to lower taxes.

While the taxation of the domestic market does not result in a pink tax, the average price dispersion is still significant and can lead to a pink tax. On the other hand, tariffs applied to the import of goods contain a higher and more obvious pink tax, exacerbating gender bias from the tax policy perspective. Additionally, the tax

rates applied to different goods related to reproductive consumption show that there is still a need for improvement in terms of gender equality.

Although there have been positive developments in decreasing VAT rates on feminine hygiene products and childcare products, the fact that these changes were enacted via a presidential decision raises representation issues that are broader than women's representation. Overall, despite all the achievements towards a tax policy promoting gender equality, it is doubtless that there is still a long way to go starting with reinforcing women's representation.

Indeed, women in Turkey, half of the Turkish population, are not represented in the GNAT; then, the knot to be untied is to find who is actually represented. Looking at the different components of Turkish tax policy, based on different indicators from personal income tax to tax incentives regarding the wealth taxes, it is found out that our tax system is designed for men; to be more specific, rich men.

Beyond that, tax incentives provided for large corporations corresponding to billions of Turkish Liras confirms a such pro-capital political choice. Corporate income taxes could have been the main tax revenue item to strengthen the fiscal status, and thus, to provide financial resource for a budget that addresses the needs of underprivileged groups starting with women. Nevertheless, it is seen that the legislative power that is currently melted in the executive power, has chosen to benefit the capital instead of society.

This pro-capital tendency of favoring men over women becomes even more evident after examining the tax system and tax collection method in Turkey in order to assess the tax consciousness. Given that most women in Turkey are waged and salaried employees, and that they carry a greater tax burden in terms of their

consumptions, as Buehler suggested, I found that the Turkish tax system is designed to hide the taxation. Women's tax consciousness getting adversely affected from that, it is also clear that a such lack of awareness leads to a weakened representation since by breaking the bond between the taxation and citizenship. Therefore, I conclude that Turkish tax policy is gender biased due to the weak female representation as well as due to the Turkish tax policy, women are less conscious citizens with little incentive to call for their rights as equal members of the society and social contract, including the political representation.

CHAPTER 6

CONCLUSION

Going back to our point of departure, how equal is actually equal? Enjoying a status of equal citizenship now for a century, how equal are women and men in Turkey before the tax policy? Throughout this thesis, I have looked at the tax policies from a perspective that covers gender equality, citizenship, and representation in order to enlighten these questions.

Even though revenues constitute a significant part of government revenues and they are essentially designated to pool social and economic risks arising from capitalism; the structure of tax policies can create inequality and may aggravate the existing social risks. Bringing this Pikettyian perspective into the gender equality discussion, an overview of gender equality and citizenship is provided by highlighting the representation of women as a significant aspect. In accordance with that, feminist scholars' critics against the limitations of women in the private sphere, underrepresentation in the public sphere, and the illusion of gender neutrality are presented. Revealing the incompleteness of the 'universal citizen' of T.H. Marshall, the importance of the representation of women is emphasized.

Taking into account the concepts of representation, citizenship, and equality, by examining tax policies' gender equality outcomes with this thesis I revealed that tax policies can perpetuate gender bias both explicitly and implicitly, and their impacts can be significant in terms of the burden of taxation and the benefits and incentives offered. By making a distinction in women's relationship with markets, I analyzed how women get affected by tax policies in terms of their access to the

means of production, and the tax burden imposed on women due to the women's consumptions with a distinct highlight on reproduction.

Regarding production, I found that tax policies are significant to enhance women's participation in production. Indeed, women-led businesses, especially micro ones, are prone to punitive taxes that hinder their growth and development. On the other hand, considering that women around the world are mostly waged and salaried employees, due to personal income taxes, women's participation in the formal labor market is limited by taxes. In terms of consumption and reproduction, on the other hand, a disproportionate impact on women as an underprivileged group. It is concluded that this impact is gathered around two main aspects: the pink tax and mandatory purchases of feminine hygiene products as well as childcare products.

As the principle of "no taxation without representation" puts forward, political representation is the key to taxation. Thereupon, it is revealed that the relationship between women's political representation and gender equality of tax policies is reciprocal. Indeed, women's lower inclusion into the political decision-making process, i.e., legislative power, is more prone to adopt tax policies that do not take into account women's underprivileged position.

Based on the tax consciousness theory which suggests that fiscal systems where taxes are less painful, taxpayers are expected to be less conscious due to the tax system, and tax collection method. being waged and salaried employees are expected to exacerbate women's tax consciousness. This weakening is likely to result in women having less awareness of their rights and duties arising from the social contract; therefore, it causes women to relinquish their political representation.

Following that, by narrowing the scope, the legal and societal changes in taxation and gender relation in Turkey over time are unfolded. Therefore, it is stated that gender equality is a constitutional concern starting with the Turkish Constitution dated 1961 in addition to the ratification of the ECHR and CEDAW. In line with that, as per Article 73 of the Turkish Constitution, it is enacted that taxes shall be implemented by law, in a manner that establishes a fair and equal fiscal policy. Based on this constitutional framework, I examined various legal discussions on women and taxation in Turkey.

The household head's declaration regarding the personal income tax is presented under the previous version of the TITL. Examining the non-enacted legislative proposals within the past 20 years, it is seen that the majority of the legislative proposals have been put forward by female deputies; some male deputies have also shown support for these proposals, particularly those that address women's childcare burden. Notwithstanding the value of such proposals, it is important to note that even though these proposals are beneficial for women, they still imply the caregiver role of women.

Regarding women's political representation in Turkey, by virtue of a detailed analysis, political parties' women deputies throughout the last 20 years as well as voluntary quotas established by political parties that are represented in the GNAT. Whereas it is found that the voluntary quotas applied to the intraparty decision-making proceedings are not well-reflected in their rates of electoral seats occupied by female deputies; overall it is concluded that most parties' political representation scores are in line with their political goals. Strengthening women's political representation appears as a forthcoming matter for most parties as per the political agendas and party programs. However, t accentuation cannot be observed in terms of

women and tax policy. Finally, given that women are not a uniform group but individuals with different intersectionalities and needs, it is examined how minority women are represented; yet it is found that the literature remains silent on minority women's representation in Turkey. Tracing the primary research, it is revealed that women making part of the Kurdish ethnic minority started to be represented in the GNAT in 2007 and followed an upwards trend until today. Regarding other minorities, on the other hand, there is no further research; which reflects that before the political representation, women -especially minority women- are not represented in the public sphere including academia.

In Turkey, currently, there are only 119 women deputies in the GNAT while there are 481 men; hence, the ratio of the electoral seats occupied by women is limited to 19.83%. On the other hand, according to TSI (2023), 49.9% of the Turkish society is comprised of women; which means that 60% of the women in Turkey are not represented in the parliament. Therefore, asking who is represented if women are not, current Turkish tax legislation is examined to unfold the reciprocal relationship between political representation and women's tax burden.

Reviewing taxation's influence on women's participation in production, it is seen that the TITL provides several explicit tax exemptions for women from childcare payments to piecework made at home by self-employed women. In spite of that, by looking at the taxation of investment tools, it is seen that riskier tools that are preferred by men rather than women are subject to lower taxes. This itself reflects that the tax system in the first instance is not designed for women.

In terms of consumption, while the taxation of the domestic market does not result in a pink tax, the average price dispersion is still significant and can lead to a

pink tax. On the other hand, tariffs applied to imported goods contain a higher and more obvious pink tax, exacerbating gender bias from the tax policy perspective. Regarding reproduction, although there have been positive developments in decreasing VAT rates on feminine hygiene products and childcare products, the fact that these changes were enacted via a presidential decision raises representation issues that are broader than women's representation.

The significance of legislative power in terms of its direct and indirect power to influence tax policies is found crucial to alleviate gender bias. However, in Turkey, despite the legal framework in place to ensure gender equality in taxation, the implementation of gender-neutral tax policies and measures to promote women's employment and support their production roles has not been achieved.

Despite that it is not the purpose of this thesis, how to build a gender-sensitive budget is embedded in the representation. It is revealed that developing countries like Turkey are not financially capable of funding that sort of budget promoting gender equality, it is said. Indeed, previous legislative proposals are also declined by the relevant ministries based on the same argument. Yet I cannot help to ask for the tax exemptions and/or amnesty that the large corporations receive, for example, as the tools which could have been beneficial to fund the policies promoting gender equality. Therefore, by insisting on the question ‘Who is represented if the half of population is not?’, a further research question is implied. It is doubtless that the GNAT is a male-dominated parliament. However, this parliament works for whom? What is the percentage of the ‘pro-capitalist’ deputies? What stands in the way of taxing corporate wealth? None of them are the questions of this thesis, yet revisiting the Pikettyian taxation to generate revenue for the

government to implement the abovementioned policies, one should not encompass these questions.

Consequently, despite the positive developments in taxation and its gender equality outcomes, it is apparent that Turkish tax policy has a long way to go to establish a gender-neutral order. In fact, maybe to achieve so, gender neutrality is the first thing that should be revoked.

Following these findings, one could figure that further policy concerns should focus on increasing women's inclusion in political representation. That being interrelated with the nature of tax policy, in order to achieve the final goal of establishing a gender-neutral society; given their current unequal status vis-à-vis men, women should be strengthened by virtue of a tax policy that enables women to come to the equal access with men. In terms of Turkish tax policy, which is revealed that is designed neither for women nor by women, it should be restructured to enhance women's participation in production and lower their burden arising from consumption tax.

Regarding the taxes adversely affecting women's inclusion in production, prospect tax incentives should perhaps address matters directly relating to women such as personal income taxes rather than providing tax incentives to employees for employing women.

With regard to consumption, on the other hand, tariffs applied to goods for women should be equal to men's goods because the pink tax itself is gender discriminative without any legal ground. Furthermore, imposing an additional tax burden on women for their reproductive functions by taxing feminine hygiene products that are compulsory purchases is indeed gender discriminative. Given that

women who cannot access these goods cannot access school, work, and the public sphere in general, increasing the financial burden by VAT on feminine hygiene products violates numerous fundamental rights. Therefore, hearing women and redesigning tax policy is of great importance, and the main path to reflect women's needs in the policy is political representation.

Finally, looking at the tax policy and representation matter, I shall note that I sense a vicious circle which paves the way for further studies by considering representation in a broader sense. Throughout this thesis, at numerous points a certain matter came up: the silence of the literature. Yet shaping policies is not solely in the political sphere: conducting further research, and providing a broader scientific insight is academia's duty, which indeed contributes to policymaking. Therefore, enlightening the taxation and women, recognizing women as a group with needs and interests different than men as well as different than themselves, acknowledging women's position as the political minority with respect to their intersectionalities, and applying these lenses to Turkey should be a greater emphasis for academia.

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