

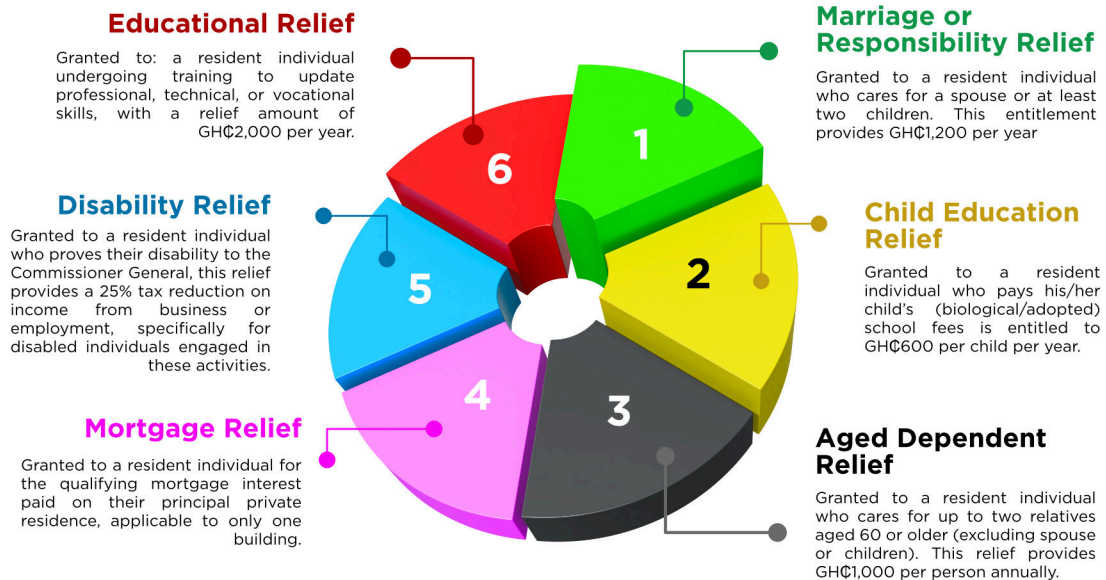


Network For Women's Rights in Ghana
(NETRIGHT)

GENDER ANALYSIS OF GHANA'S TAX SYSTEM



TAX RELIEFS: EQUAL IN LAW, UNEQUAL IN IMPACT



KEY POINTS

- **Unpaid Care Work:** Cultural norms assign care responsibilities mainly to women, causing breaks in their paid employment. The PIT system does not account for this unpaid work, impacting women's earnings, savings, and social security benefits.
- **Equal Relief Distribution:** PIT reliefs, such as aged dependent relief, are equal for men and women, despite evidence that women disproportionately handle unpaid eldercare and domestic work, affecting their availability and quality of paid labor.
- **Income Deductions Bias:** Tax deductions like SSNIT contributions and provident funds favor formal employment, where men are more represented. Women, more prevalent in the informal sector, are less likely to benefit from these deductions.



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