



Network For Women's Rights in Ghana  
(NETRIGHT)

## GENDER ANALYSIS OF GHANA'S TAX SYSTEM



### UNVEILING GENDER GAPS IN GHANA'S TAX SYSTEM - CORPORATE INCOME TAX

#### UNIFORM CIT RATES ACROSS GENDERS

- Although Ghana's CIT system applies uniform rates by business category, men, who own more large businesses, are more directly affected. Additionally, high CIT rates may reduce profits, indirectly impacting employee wages and conditions.

#### HIGH CIT RATES IN MALE-DOMINATED SECTORS

- With the highest CIT rate of 35% applied to petroleum, mining, and quarrying — industries dominated by male employees — the tax burden disproportionately affects men in these sectors.

#### IMPLICIT BIAS IN CIT INCENTIVES

- CIT incentives mainly benefit male-dominated sectors, indirectly disadvantaging women in sectors with fewer tax benefits.

#### TRADE LIBERALIZATION POLICIES

- Trade liberalization can reduce government revenue for social services, disproportionately impacting women, as families may prioritize male education due to cultural norms.



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