

FORUM ON TAX ADMINISTRATION

GENDER BALANCE NETWORK
Newsletter - Vol. 3, March 2021

Welcome remarks from Naomi Ferguson

Dear Gender Balance Network colleagues,



The year 2020 has been among the most disruptive and challenging periods that our respective jurisdictions have ever faced and 2021 will be equally challenging, if not more so. The Forum on Tax Administration (FTA) has risen to the challenge and supported administrations as the COVID-19 pandemic unfolded, providing the opportunity for members to share valuable experiences. The Gender Balance Network has played a valuable role during the past year by continuing to deliver on its ambitious work programme and by contributing to the discussions on COVID-19 and the impact it has, and is continuing to have, on our tax administrations as well as by identifying both future challenges and opportunities.

The Gender Balance Network is having a clear impact, which could be seen at the recent FTA Plenary, as gender balanced panels discussed the key issues and concerns of Commissioners whilst also looking to the future, beyond the pandemic, at what lies ahead for tax administrations. It is important that we continue to tackle diversity issues and continue to build on the great progress that has already been made within the FTA with the support of the Gender Balance Network.

This special edition newsletter sets out the achievements of the Gender Balance Network over the past year and looks forward to a potential programme of activity for the coming year, where your reflections and insights will be invaluable. We hope that you will continue to support the Gender Balance Network in exploring these issues impacting gender balance, as well as wider diversity, so that we help to build tax administrations that respects diversity and inclusion in all forms and meet the challenges of tomorrow in the strongest and most inclusive way possible.



Naomi Ferguson
Commissioner






Inland Revenue Department, New Zealand
Chair of the GBN

Gender Balance Network

The aim of the GBN is to serve as a catalyst for positive institutional change to improve gender balance in leadership positions and to help in achieving the benefits of gender balance throughout our organisations through sharing experiences and best practices.

The table below sets out the five goals that underpinned the GBN 2020 work programme. This special edition newsletter provides updates on the work undertaken by the GBN over the course of the last year. At the end of the newsletter, there are suggestions for activity by the Network over 2021/22, on which your feedback is both welcomed and encouraged.

2020 Work Programme

<p>Goal 1</p> 	<p style="text-align: center;"><i>Surfacing learnings and assessing effectiveness</i></p> <p><u>Outcome:</u> Through surfacing learnings and assessing effectiveness of legislation, policies and initiatives focused on encouraging gender balance that exist across tax administrations and wider Government, develop a best practice note outlining initiatives that administrations might wish to consider as they work towards creating gender balance.</p>
<p>Goal 2</p> 	<p style="text-align: center;"><i>Implement communication channels to allow for dissemination of best practice and provide a place for Network members to connect</i></p> <p><u>Outcome:</u> Through utilising the Knowledge Sharing Platform (KSP) to broaden the sharing of information and dissemination of our efforts, generate active engagement allowing a wider audience within tax administrations to connect and discuss issues and experiences, helping to share knowledge to instigate change.</p>
<p>Goal 3</p> 	<p style="text-align: center;"><i>Establishing a mentoring programme</i></p> <p><u>Outcome:</u> Through the establishment of a Mentoring Programme, provide opportunities for tax administration officials to establish new relationships to share knowledge, experiences and insights and to help broaden perspectives on a range of key issues.</p>
<p>Goal 4</p> 	<p style="text-align: center;"><i>Identifying secondment opportunities across tax administrations</i></p> <p><u>Outcome:</u> Developing an approach to facilitate possible secondment opportunities between tax administration, creating learning and development opportunities at an individual and organisational level.</p>
<p>Goal 5</p> 	<p style="text-align: center;"><i>Overseeing and co-ordinating Network activities</i></p> <p><u>Outcome:</u> Through oversight and co-ordination of Network activities, ensure the effectiveness of our activities in achieving the Network aim of being a catalyst for positive institutional change, ensuring effort is focused in the areas that deliver best value.</p>

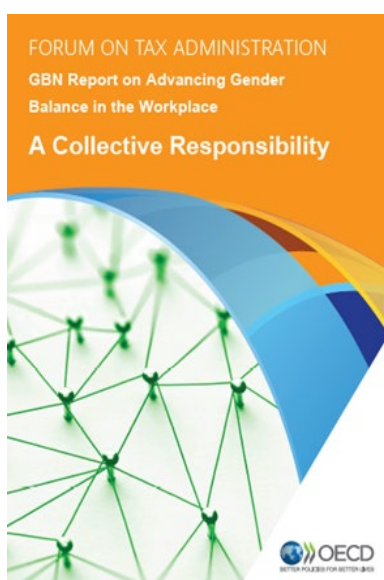
FTA 2020 Amsterdam Virtual Plenary



The first virtual Plenary of the FTA was held in December 2020 where Commissioners, among other things, discussed responses to the pandemic, emerging risks and the digital transformation of tax administration. The impact of COVID-19 on gender balance featured in Commissioner-led panel sessions and in the [FTA Plenary Communique](#) where Commissioners undertook to do further work on the main considerations for successful remote working, including improving gender balance.

As part of the virtual Plenary, tax administrations were invited to upload, for an FTA innovation showcase, pre-recorded presentations on new practices and latest developments. Our colleagues from Canada put forward an excellent presentation on [Gender based analysis plus and the intersectionality of gender and other identify factors](#) which members may find interesting.

Advancing Gender Balance in the Workforce: A Collective Responsibility



In November 2020 the FTA published the report [Advancing Gender Balance in the Workforce: A Collective Responsibility](#) developed by the GBN. The report contains examples of initiatives, both legislative and administrative, taken by a number of GBN members or their governments to support and enhance gender balance. The hope is this information will assist administrations in their domestic considerations of where and how to improve gender balance, learning from each other to help create a workforce culture and environment that respects and embraces diversity and inclusion.

The report looked at five areas in particular:

- Legislation and policies
- Flexible workplace practices
- Leadership, oversight and accountability
- Communication and engagement
- Targeted initiatives

Legislation and policies are important formal mechanisms that institutionalise change and provide a transparent and robust accountability framework ensuring gender equality objectives are achieved. They are essential in removing barriers to employment, addressing historical and systemic inequalities faced by women and gender-diverse people, and they help create a workforce culture and environment that respects and embraces diversity and inclusion.

Chile for instance has issued the “Presidential Instruction (Number 6) on Equal Opportunities, related to the prevention and penalty of abuse and/or sexual harassment in the workplace”. With this, public institutions are required to implement and update procedures to prevent bullying, harassment, and sexual harassment in the workplace. In support of this Chile’s tax administration introduced a “No Discrimination Policy”, outlawing discrimination of any kind.

France in 2014 introduced the “Law of Real Equality between Women and Men” to achieve gender equality of women and men in all policy domains. Amongst many things, it establishes requirements relating to public procurement where the awarding of any public contract is contingent on companies complying with their professional equality obligations; the protection of women from violence; professional parity; and the representation of women in society.

Flexible workplace practices can help to attract a gender diverse workforce, maximise the utilisation of the different and complementary strengths that women and men bring to their work and teams, and create a culture of equality and inclusion. Family-friendly policies and practices help to increase the retention of employees, in particular working mothers and those returning to work after maternity leave, who might otherwise leave the organisation.

For example in **Argentina**, to promote work-life balance after maternity leave, has started offering private rooms and lactations spaces where women can breast pump and continue their lactation period upon return to work.

The **Inland Revenue Authority of Singapore (IRAS)** has introduced a suite of initiatives to help staff who require childcare support. This includes providing in-house childcare for children aged between 2 months old to 6 years old, with priority for admission as well as childcare subsidies given to tax administration employees.

Communication and engagement are essential in building commitment to the equality goals and priorities of an organisation. Through effective communications and engagement, organisations are better positioned to build collective commitment to an organisation’s equality agenda and spur real and progressive change.

The Canadian Revenue Agency (CRA) has established a National Employment Equity, Diversity and Inclusion Committee, which meets twice a year and is represented by a national executive champion, regional and branch champions, unions, members of the Agency’s Young Professionals Network and the Managers Network, and portfolio leads (for women, persons with disabilities, Indigenous Peoples, Visible minorities, and the LGBTQ21 communities). Its mandate is to provide advice and recommendations on employment equity and diversity matters and input to equality and diversity strategies and plans.

Pilot E-Mentorship Programme

Under the sponsorship of the Inland Revenue Authority of Singapore (IRAS) a **Pilot e-Mentorship Programme** was launched in February 2020, with 27 participating countries and 27 pairs of mentors/mentees in the 6-month pilot programme.

What does the Pilot e-Mentorship Programme aim to achieve?

- Establish a multi-country network of GBN champions to form the base of catalysts in advancing positive gender balance outcomes for the FTA community.
- Provide an avenue for GBN champions to share and learn from each other’s expertise/experiences beyond their respective tax administrations, with a view to applying the insights gained to advance positive gender balance outcomes.

How was the Pilot Programme implemented?

The pilot e-Mentorship programme took an informal structure, guided by the broad theme of advancing gender balance outcomes.

Participating countries nominated representatives for the programme, with some participants taking on dual roles as both a mentor and a mentee. As the facilitator of the e-Mentorship programme, Singapore matched the mentors and mentees based on their areas of interest/expertise, as far as possible. To facilitate the sharing of insights and knowledge within the mentors/mentees network, an e-Mentorship portal was set up at the OECD – Knowledge Sharing Platform (KSP) website for mentors and mentees to share documents, discuss insights and post ideas.

Post-Pilot Survey and Key Findings

A post-pilot survey conducted at the end of the 6-month pilot programme, revealed that, among the 19 pairs of mentors/mentees who remained at the end of the pilot, four pairs have connected successfully. Using a mix of tools such as email, video conferencing and audio conferencing, they have exchanged insights on topics ranging from leadership and talent development, gender balance practices, personal career experiences to experiences relating to the COVID-19 pandemic.

The most common reasons cited by mentors and mentees who did not connect successfully were significant workload due to COVID-19 and a lack of common topics of interest. All of the respondents to the survey, including those who did not connect successfully, recommended the continuation of the e-Mentorship programme. All participants would like to continue in the next round of the programme if enhancements to the programme were made and it was launched at a more appropriate time (post pandemic).

Next Steps

Singapore is honoured to play our part in advancing gender parity, as the facilitator of the e-Mentorship programme.

Notwithstanding the challenges faced, we see possibilities in the future of the e-Mentorship programme. There is a need to build on the feedback from participants to enhance the programme. In doing so we believe that the programme can promote and facilitate the sharing of experiences and best practice.

“I enjoyed hearing from a mentor from another country and learning the different leadership styles. The timing of this initiative was very difficult, given the added pressures of working during a pandemic.” – Ms Nathalie Charette Howard (Canada), mentee of Mrs Chia-Tern Huey Min (Singapore)

Gender Balance and COVID-19

The GBN held a special meeting to discuss the impact of COVID-19 on gender balance. A number of risks, challenges and opportunities were identified and were published in a note in September 2020.

One area that was identified as simultaneously a risk, challenge and opportunity to gender balance was remote working. The onset of the Covid-19 pandemic in early 2020 changed where tax administration employees worked overnight in many countries as employees were sent home and started a period of remote working that in some cases is still ongoing. Several internal surveys carried out by tax administrations indicated that employees, despite the obvious stress, risks and challenges related to the pandemic itself, have found remote working to have some distinct advantages.

Remote working can provide employees with more flexible working patterns, leading to work/life balance improvements and improving life for staff with caring responsibilities. Working from home has allowed employees to work whilst also attending to personal needs, with many reporting that this can have positive impacts on work life balance. It remains too early to say, though, what the longer term effects might be both on an individual and organisational level.

Despite the positive feedback, GBM members considered it important to pay attention to some potential gender balance issues inherent in this opportunity if this flexibility is predominantly taken up by women in caring roles. In particular there was a concern that while increased flexibility might improve work-life balance in the short-term, there may be some potentially negative longer-term impacts.

If remote working does become part of the “new normal”, attention needs to be given to making remote working equivalent to working in the office in terms of performance management processes, not distinguishing between the options for managers and staff to work remotely and reconsidering how interactions are best managed within the tax administration. It is also important for tax administrations to be aware of the impact remote working might have on employee engagement.

The lack of daily workplace interaction and working in isolation can make people feel less connected and managers have an important role to play in ensuring employee engagement over time. Consideration should therefore be given to introducing work methods and policies that strengthen the connections between employees and their workplace. This could include increased communication and more frequent meetings and “check-ins” with employees, clarity on objectives and timetables, and an increased focus on creating a positive work environment.

There seem to be a consensus that the pandemic has changed when, where and how employees of tax administrations work and that this change can have positive outcomes. It is however important that organisations are aware of the potential gender biases inherent in the new ways of working and build in measures to deal with them. Experiences from the crisis may also contribute to a greater understanding of the constraints facing some women from caring responsibilities in general, as well as the potential impacts of this on promotion and performance management, including through unconscious bias. Administrations may wish to put in place processes to capture these experiences and lessons learnt and also take the opportunity to learn from other tax administrations.

Panel Pledge

As part of the GBN work programme the Network developed a panel pledge which many FTA Commissioners support and have formally signed up to. Details of the pledge can be found [here](#). The introduction of such a pledge, encouraging members to consider diversity and inclusion as part of any public speaking engagement, is having a positive impact. Most recently we have seen the pledge in action through the FTA plenary in December where all panels were Gender inclusive.

We encourage all members to continue to apply principles of the panel pledge and would welcome stories and examples of where this has worked in practice.

Celebrating Women in Tax: Please get involved

We have identified a number of ways in which we can celebrate women in tax administrations, their achievements, the issues they see and the lessons that they have learned. These are through:

- Commissioner conversations
- Stories
- Interviews

Please do consider if you or someone you know, at whatever level in tax administration, could contribute in this way or if you have other suggestions for ways that we might celebrate women in tax administration by contacting the Secretariat at FTA@oecd.org

Commissioner Conversations: Gender balance in tax administrations

Naomi Ferguson, Commissioner of Inland Revenue New Zealand and Chair of the FTA Gender Balance Network, speaks to Grace Perez-Navarro of the OECD Centre for Tax Policy and Administration. The conversation covers Naomi's career as a woman in tax administration, the main considerations for successful gender balance practices, the work of the [FTA Gender Balance Network](#) and the impacts of COVID-19 on gender balance issues. Please click on the link above to access the interview.



Emma Hunters Story



**HM Revenue
& Customs**

Emma Hunter is a HM Revenue & Customs Tax Specialist based in Newcastle.

She volunteers with the local Civil Service Sports

Club and is involved with the local Carers Network. Emma's role involves reviewing Partial Exemption Special Method requests from businesses and supporting colleagues from other tax areas. She also assists with project work, alongside preparing cases in litigation.

Working part time, three days per week, Emma is an advocate for flexible working and HMRC have fully supported her in this throughout her career.

"I love the flexibility and the variety of work. I work flexibly so can move across offices as well as work from home. I have a young daughter who has epilepsy so I need the flexibility,"

Emma's four-year-old daughter has a rare case of epilepsy called West Syndrome and has to take medication up to four times a day. She has also had specialist support such as portage, physiotherapy and help with her speech and language.

"When my daughter first had health problems it was a concern that I couldn't find a flexible role but my experience with HMRC has been second to none. My manager helped me get a Carers Passport. This outlines what my daughter's condition is, and the adjustments I have in place to help me achieve work life balance. This is a formal document that I take throughout my

career and I wouldn't have known existed had it not been for my manager at HMRC".

HMRC offer a range of family friendly policies to their employees, and staff can ask for flexible and alternative working patterns dependent on business needs.

"My managers fully support my Carers Passport and are flexible regarding additional appointments with the school and health professionals which allows me to continue to work. Many employers simply would not allow me to attend these and I could not work,"

Before joining HMRC, Emma worked for a housing association where she was made redundant whilst on maternity. In HMRC, Emma has found that she can support her family whilst also enjoying a specialist role.

"Traditionally, women have either been able to work at senior levels or be a mother and the two didn't blend. There should be more opportunities to blend these roles."

Emma is the Continuous Improvement advocate for her team which means she works alongside all grades to find efficiencies and focus on ways employees can work smarter and more effectively. Having received the High-Performance award, given to those that go 'above and beyond' in their roles, Emma is proof that working part time does not mean you cannot excel in the workplace.

As well as performing her role at HMRC and caring for her daughter, Emma is planning on taking more training available at HMRC. When

she joined, she completed an intensive six-month training programme with ICAS, completing the same exams as trainee accountants. She has also voluntarily undertaken 2 exams specific to her specialist tax area and plans to take further exams in the coming year.

When asked what the top skills needed for her role are Emma said: "Being organised is hugely important. You need to be motivated, inquisitive and have a genuine thirst for knowledge. You've got to have that ability to ask questions and improve knowledge."

With a busy home and working life we asked Emma how she achieves a good work/life balance: "I would encourage anyone worried about managing their work/life balance to look at work in the Civil Service. There are lots of professional and personal development options.

It's an excellent place to work and I thoroughly love it."

Balancing a successful home/working life with the health of her daughter has not been easy for Emma but she is positive about the future. "I have a beautiful princess who loves books and numbers and she's an absolute pleasure. To get her to this point has been extremely hard but my daughter will not be held back by her condition,".

When asked what she would say to a young woman looking to enter the working world she said: "I'd say the same as I do to my niece of fourteen years. You can do and be anything you want to be and I strongly recommend looking for opportunities in the Civil Service. I honestly think HMRC will be one of the leaders within D&I in the coming years. There is so much drive and energy and it's fantastic. I actively encourage people to apply. The Civil Service is a career plan for life that will support you through all life's stages."

Commissioner Interviews

Our previous [GBN newsletter](#) featured interviews with three female commissioners, Commissioner Naomi Ferguson, New Zealand Inland Revenue; Commissioner Mercedes Marcó Del Pont of the Argentinian Tax Administration, Commissioner Katrin Westling Palm of the Swedish Tax Administration who shared their experiences and insights with GBN members. There are more interviews to come!



Topics of Interest: Unconscious bias

We are looking for input from the GBN for the main topics that we should cover in our 2021/22 work programme, in addition to taking forward the actions of our 2020 work programme.

One such topic which has been suggested is to look further at unconscious bias (also known as implicit bias or implicit association). Unconscious bias is a feature of the human brain that helps us make decisions faster via a series of shortcuts. It shapes our perception of the world and our fellow human

beings. It means that we often end up treating people and situations based on unconscious generalizations and preconceptions which influences decision-making and behaviours.

In the workplace, unconscious bias can have negative impacts in recruitment and selection to performance evaluation, promotions and opportunities for advancement. Research has shown that:

- A candidate's name and race can be key factors in determining if they are hired or not.
- Employers may sometimes prefer to hire male applicants over female applications for male-dominated work even though the resumes were exactly the same.
- Applicants might be less likely to be called back or assessed positively when the applicants' names are identified by recruiters as being from ethnic minorities.

Workplaces can begin to address unconscious bias by implementing changes at both the institutional and individual level to address workforce diversity and inclusion. An example of institutional level changes includes developing concrete and objective evaluation criteria for selection, performance evaluation, and promotion. At the individual level, facilitated discussions and training about unconscious bias could help to minimize bias. In addition, frequent employee surveys (including surveys with former or departing employees) help to highlight potential areas of improvement for diversity and inclusion within the organisation.

Canada Revenue Agency

At the Canada Revenue Agency (CRA), diversity and inclusion are at the core of the four enduring values guiding our organization: collaboration, professionalism, respect, and integrity. These values are central to our vision of putting people first, and are only given meaning with the understanding that they are made stronger because of diversity and inclusion, and not in spite of them. We have implemented a number of initiatives with respect to diversity and inclusion. The CRA Diversity and Inclusion Framework focuses on four key areas of action: awareness, learning and engagement; recruitment and staffing; inclusion; retention. The CRA 2020-2023 Diversity, Inclusion and Anti-Racism Action Plan includes short and long-term deliverables for activities which will advance diversity, inclusion and anti-racism in response to the feedback received from various CRA stakeholders, including employees and unions. This plan is evergreen and will be incorporated into the broader CRA Employment Equity, Diversity and Inclusion Plan.






Over the past year, we have had reflective discussions about diversity, inclusion and anti-racism with senior leaders, committees, the unions, employee networks, and employees. We have heard accounts of employees' experience with racism and other discriminatory behaviours. Consultations will continue and our strategy will be adjusted to identify new goals and initiatives to create a healthy work environment which meets the needs of all employees. Diversity and inclusion are not problems to be solved; instead, they are an ongoing goal to be constantly achieved. Diversity and inclusion promote a better organization through increased creativity and a more representative workplace serving Canadians.

Bias in all forms can have a very destructive impact and we are continuing to see reports indicating that COVID-19 is having a disproportionate and significant impact on diversity and inclusion. What this demonstrates is that it is important to keep continuing to discuss these issues, our culture, our own biases and explore how we can ensure that diversity and inclusion is embedded seamlessly into our communities and our way of working as tax administrations.

So how do we turn negatives in positives? The topic of unconscious bias and how we act to counter bias in ourselves and others is an important one that the GBN membership might wish to explore in more depth. As it can impact and influence so many aspects of our organisational and cultural thinking we are seeking GBN members' views on having unconscious bias as one of the main themes of our work programme in 2021/22.

Potential GBN Activity 2021

Below is a set of actions that the Network may wish to consider for our 2021/2 work programme. Please send you views and suggestions to the Secretariat at FTA@oecd.org

Goal 1 	Surfacing learnings and assessing effectiveness Outcome: <ul style="list-style-type: none">• GBN input into the FTA project on successful remote working.• Sharing of best practices and approaches to addressing unconscious bias.
Goal 2 	Implement communication channels to allow for dissemination of best practice and provide a place for Network members to connect Outcome: <ul style="list-style-type: none">• Remodel the external facing FTA website. The aim will be to reach a wider audience that is not part of the KSP community (either not signed up as an active member or is a member of staff not directly linked to the work).• Ensure material on the Knowledge Sharing Platform (KSP) is easy to navigate for GBN members with regular curation.• Schedule regular virtual sessions with presentations from GBN members.• Call for the showcasing of innovative practices and approaches to gender balance through presentations and videos which can be uploaded onto the KSP and FTA websites or published in the FTA's recently launched "New Ways of Working" project.
Goal 3 	Establishing a mentoring programme Outcome: <ul style="list-style-type: none">• Build on the feedback from participants and start to expand the programme in the second half of 2021 through an FTA-wide matching programme.
Goal 4 	Identifying secondment opportunities across tax administrations Outcome: <ul style="list-style-type: none">• Continue to develop an approach to secondments between tax administrations, facilitating development opportunities and outcomes at an individual level.
Goal 5 	Overseeing and co-ordinating Network activities Outcome: <ul style="list-style-type: none">• By encouraging greater engagement of GBN Champions, ensure the effective oversight and co-ordination of Network activities, to help the Network achieve its aim of being a catalyst for positive institutional change

Final words

The success of the GBN depends on YOUR ideas and contributions. We want to hear from you what you would like the Network to focus on in 2021/21, how you think we can improve our communications and what input and support you can give to achieving the goals of the GBN. To go forward, we should not hold back!

Contact:

Verónica Grondona
GBN Advisory Group member
Advisor to the Commissioner at AFIP
jaromero@afip.gob.ar

Learn more on the Forum on Tax Administration:

www.oecd.org/tax/forum-on-tax-administration

The FTA Secretariat
FTA@oecd.org