

Gender equality and the care society

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Received: 21/08/2023
Accepted: 22/08/2023

Abstract

This article reviews the conceptual contributions of the Economic Commission for Latin America and the Caribbean (ECLAC) to the understanding of gender inequalities in Latin America and the Caribbean over recent decades. Having examined the information available, it analyses the persistence of the sexual division of labour as a structural challenge of gender inequality and then presents the ECLAC proposal for a move towards a new model of development and social organization, namely the care society, and its implications for public policy design in the region.

Keywords

Women, gender equality, ECLAC, women's advancement, care economy, households, unpaid work, caregivers, women's employment, social policy, labour policy, fiscal policy, Latin America and the Caribbean

JEL classification

B54, I38, O54

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I. Introduction

Lack of diversification, vulnerability to external shocks and underutilization of human capacities, among other characteristics, mean that the production structure of Latin America and the Caribbean is not conducive to the removal of gender inequalities or ensuring labour market access for women in a way that contributes to their economic autonomy. Moreover, the persistence of discrimination and violence against women and the excessive burden of unpaid work act as barriers to their full participation in the economy and hold back innovation and the creation of more diverse work environments and societies that could foster greater levels of equality (ECLAC, 2019 and 2022a).

The world and the region are in a situation of cascading crises: the unprecedented effects of the coronavirus disease (COVID-19) pandemic have been compounded by a worsening economic, social and environmental predicament because of the international crises in the health, care, energy, food and finance sectors. In addition, the growing challenges posed by climate change, high levels of public debt and rising demand for care have led to massive losses of female employment, even as the importance of care for the sustainability of life has been highlighted. The cascade of shocks affecting the countries has created a veritable crisis of development in the region (ECLAC, 2023a and 2023b).

Latin America and the Caribbean thus faces multiple challenges in the effort to achieve the Sustainable Development Goals (SDGs) and move towards a more productive, inclusive and sustainable future. The Economic Commission for Latin America and the Caribbean (ECLAC) argues that a transformative recovery depends on advantage being taken of a set of opportunities for growth, job creation and access for women to sectors that are strategic for recovery and sustainability. These areas of opportunity for enhanced growth and transformation include the energy transition, electromobility, the circular economy, sustainable tourism, food security and e-government, among others (ECLAC, 2022d). Of course, gender equality and women's full participation are central to all these priorities.

Accordingly, ECLAC has proposed a profoundly civilizing paradigm shift: the care society, which requires a significant transformation whereby the links between the economy, society and the environment are recognized (ECLAC, 2022a). The care society involves a new development model that gives the central place to equality and the sustainability of life and the planet and treats eco-dependence (human dependence on nature) and the interdependence of people and care as a necessity, a work in progress and a right.

This proposal is already part of the Regional Gender Agenda, the body of commitments and agreements entered into by the governments of Latin America and the Caribbean within the framework of the Regional Conference on Women in Latin America and the Caribbean over the last 45 years, which chart a clear direction for gender equality and care. The concept of the care society draws on the contributions of feminist movements and economics and the good living paradigm advanced by the region's Indigenous Peoples and Afrodescendent populations, as well as on constructive multilateral dialogue with governments. The Buenos Aires Commitment (ECLAC, 2023b), adopted at the fifteenth session of the Regional Conference on Women in Latin America and the Caribbean and forming part of the Regional Gender Agenda, is an instrument that summarizes the commitment and the road map of a region seeking to respond to the growing care needs of people and the planet and achieve autonomy for women in all their diversity and gender equality with State policies, adequate financing, a renewed multilateralism and a change in the organization of society as a whole.

The present article, "Gender equality and the care society", is part of the *CEPAL Review* special edition commemorating the Commission's seventy-fifth anniversary. After this introduction, the second section reviews the conceptual contributions of ECLAC to the understanding of gender inequalities in

Latin America and the Caribbean; the third addresses the persistence of the sexual division of labour as a structural challenge of gender inequality; and the fourth presents public policy recommendations for the transition to a new model of development and social organization, namely the care society.

II. Conceptual contributions by ECLAC to the understanding of gender inequalities in Latin America and the Caribbean

The analysis of inequality in its multiple dimensions is one of the central pillars of ECLAC thinking. The conceptual proposals developed by ECLAC draw on discussions with ministries and machineries for the advancement of women, on contributions from feminist economics and gender and human rights specialists and on the work of the United Nations, in the framework of dialogues held between governments within the United Nations and with feminist movements and women's organizations in the region.

In the 2000s, ECLAC advanced the concept of “women's autonomy” as a key analytical category for public policy in the region. With the creation of the Gender Equality Observatory for Latin America and the Caribbean at the request of the governments meeting at the tenth session of the Regional Conference on Women in Latin America and the Caribbean, held in Quito in 2007, ECLAC focused on constructing strategic indicators to measure women's economic, physical and decision-making autonomy. Women are understood to be autonomous when they have the capacity to make decisions affecting their lives freely and on equal terms. Some of the conditions for autonomy are a life free of violence, the exercise of sexual and reproductive rights, full participation in decision-making in the different spheres of public and political life and access to income, property and time on the basis of a culture without patriarchal norms or discrimination (ECLAC, 2023c).

Over the last 20 years, ECLAC has worked to build up the countries' capacity to produce statistical information on gender inequality and women's autonomy. One of the key indicators constructed by ECLAC through the Gender Equality Observatory concerns total working time, i.e. the sum of time spent on paid work and unpaid domestic and care work. This indicator has helped to cast light on time as a crucial dimension for understanding gender inequality in the region and to broaden the assumptions used in conceptualizing work, as it encompasses not only work for the market but also the unpaid work done mainly by women in the home for the maintenance of life and social reproduction.

Other United Nations agencies have contributed to this expanded conceptualization of work. Particularly noteworthy is the International Labour Organization resolution concerning statistics of work, employment and labour underutilization, which enlarged the scope of labour statistics by recognizing the need to collect data on different forms of work, both paid and unpaid (ILO, 2013).

Following the adoption of the 2030 Agenda for Sustainable Development in 2015, ECLAC supported the countries of the region, which played a decisive role in the proposal on gender equality, in their reflections on two main aspects, analysing, firstly, how the 2030 Agenda tied in with the commitments made in the Regional Gender Agenda and, secondly, why gender gaps still persisted in many areas despite legislative progress.

On the first point, the 2030 Agenda was found to have gone further than the Millennium Development Goals and have more ambitious goals, such as reducing inequality within and among countries (Goal 10) and strengthening the means of implementation and revitalizing the Global Partnership for Sustainable Development (Goal 17). The commitment to gender equality and women's rights and empowerment cuts across the entire 2030 Agenda. It is present in the declaration, in the SDGs and

their targets, in implementation methods, in follow-up and review and in the indicators proposed for their measurement. The 2030 Agenda includes the specific goal of achieving gender equality and empowering all women and girls (Goal 5), and explicit commitments are established in several of the other goals. From the perspective of Latin America and the Caribbean, the agreements that make up the Regional Gender Agenda complement those of the 2030 Agenda and are synergistic with it, speeding up progress towards equality and the guarantee of women's rights (Bidegain, 2017).¹

On the second point, it was concluded that four structural challenges of gender inequality in Latin America and the Caribbean had to be overcome if implementation gaps were to be closed and sustainable development achieved by 2030. These barriers were: (i) socioeconomic inequality and the persistence of poverty, (ii) discriminatory and violent patriarchal cultural patterns and the predominance of a culture of privilege, (iii) the sexual division of labour and the unjust social organization of care and (iv) the concentration of power and hierarchical relations in the public sphere. Accordingly, the Montevideo Strategy for Implementation of the Regional Gender Agenda within the Sustainable Development Framework by 2030 (adopted in 2016) set out to overcome these structural challenges by means of comprehensive policies in 10 areas of implementation: (i) the normative framework, (ii) the institutional architecture, (iii) participation, (iv) capacity-building and strengthening, (v) financing, (vi) communication, (vii) technology, (viii) cooperation, (ix) information systems and (x) monitoring, evaluation and accountability (ECLAC, 2017).

In the run-up to the fourteenth session of the Regional Conference on Women in Latin America and the Caribbean, held in January 2020, the focus was on analysing the trends and processes of economic and financial globalization, the digital revolution and demographic changes and their connection to the care economy and climate change, and the main effects of these on women's lives in a changing economic context. The question was whether these changing economic conditions enhanced or created opportunities to overcome the constraints of inequality.

Although the care economy has been analysed in various publications and position papers presented by ECLAC at the sessions of the Regional Conference on Women in Latin America and the Caribbean (ECLAC, 2010 and 2016; Bidegain and Calderón, 2018), the proposal presented at the fourteenth session of the Regional Conference combines the economic approach to care with the challenges of the demographic transition (ECLAC, 2019). It takes up contributions from feminist economics that serve to analyse the different dimensions affected by care work (Daly and Lewis, 2000; Carrasco, Borderías and Torns, 2011). The document *Women's autonomy in changing economic scenarios* (ECLAC, 2019) explicitly conceptualizes the care economy in order to examine care in the context of markets and to analyse the segregation of care-related occupations, the provision of public services, infrastructure endowments and public policymaking.

¹ One of the targets of Sustainable Development Goal 5 is to recognize and value care (target 5.4). The Regional Gender Agenda goes further and proposes commitments to overcome the sexual division of labour and advance care as a right. In addition to the goal of ensuring women's full and effective participation and equal opportunities (target 5.5 of the 2030 Agenda), the Regional Gender Agenda proposes the creation of parity democracies in the region. The agreements adopted within the framework of the Regional Conference on Women in Latin America and the Caribbean not only recognize reproductive rights (target 5.6 of the 2030 Agenda) but also establish measures to foster and guarantee the full exercise of sexual and reproductive rights for all without discrimination (Bidegain, 2017).

The care economy comprises all unpaid work performed within households, as well as paid care work performed in the labour market. By relating the way societies organize the care of their members to the economic system, the concept of care is linked to the economic value it generates (Montaño and Calderón, 2010). Care is thus rendered visible with a view to enabling better decisions to be made about the way resources are organized and the way benefits generated both in the market and within households are redistributed (ECLAC, 2019). The care economy encompasses the relationships between paid care work in the labour market and unpaid care work within households. The sexual division of labour means that the sectors making up the care economy are highly feminized, so that this is an area where most work is done by women.

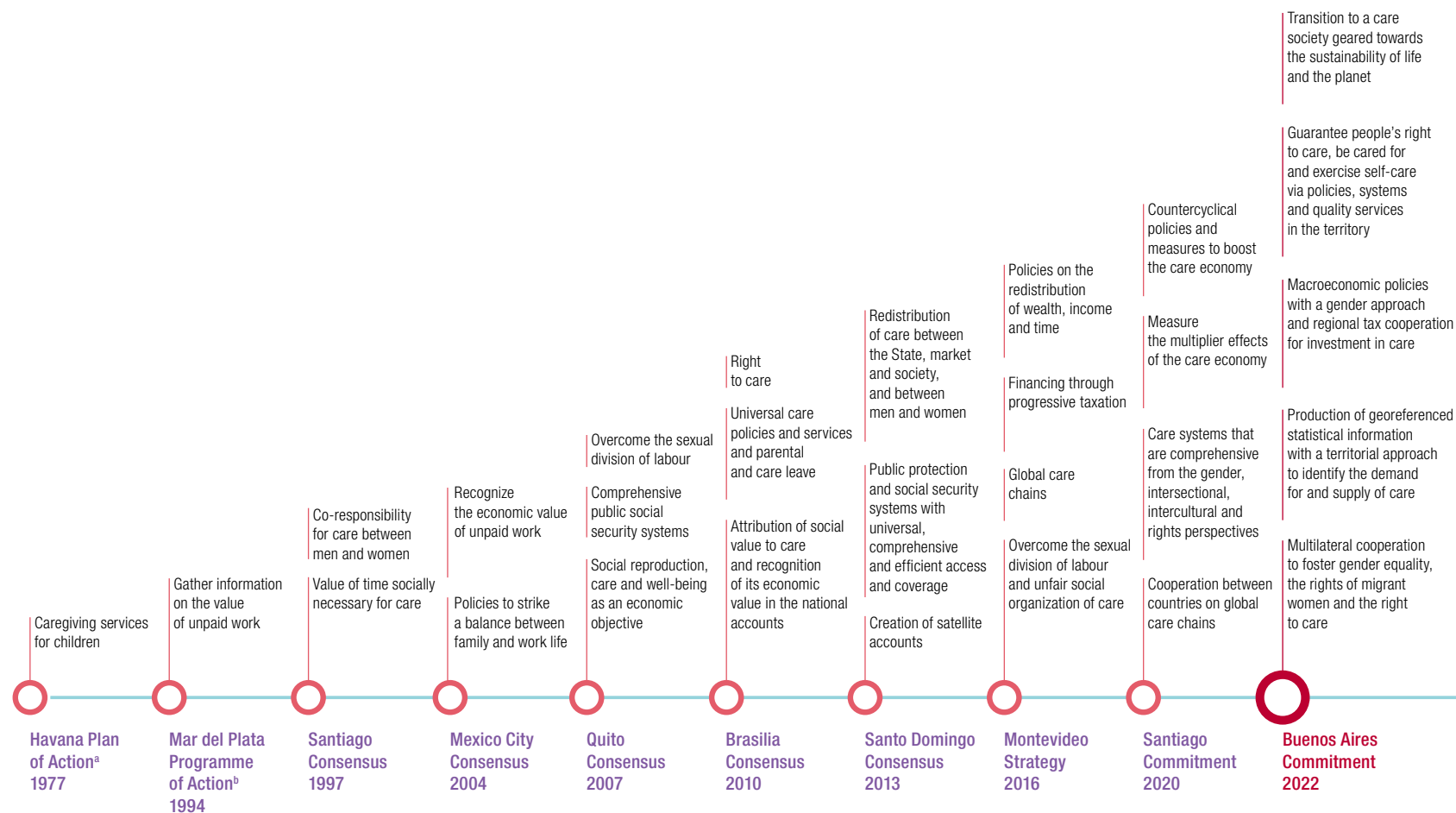
The COVID-19 pandemic led to an unprecedented retrogression in indicators of women's autonomy. It also highlighted the centrality of care for the functioning of economies and the sustainability of life. Since 2020, ECLAC has advocated a new development paradigm entailing a transition towards a care society as an aspiration and a pathway for a transformative, sustainable and equitable recovery. The care society gives a central place to the feminist principle of the sustainability of life and takes up the contributions of Indigenous Peoples in relation to "good living". It recognizes the interdependence of people and the crucial importance of pursuing gender equality in the environmental, economic and social dimensions of sustainable development. It includes self-care, care for people, care for carers and care for the planet.

In view of the cascading crises affecting the region, ECLAC has highlighted the urgent need for a change of development model. The care society narrative framed the discussions during the fifteenth session of the Regional Conference on Women in Latin America and the Caribbean, held in November 2022, and is particularly concerned with analysing how the structural challenges of inequality in the region can be dismantled and how positive synergies between equality, sustainability and women's autonomy can be developed.

It should be noted that the conceptual proposals developed by ECLAC in this area are presented in the framework of the Regional Conference on Women in Latin America and the Caribbean, which is one of the oldest subsidiary bodies of the Commission, having been meeting continuously since 1977. This is the main United Nations regional intergovernmental forum for dialogue and deliberations on women's rights, gender equality and autonomy in the region (ECLAC, 2022b).

The delegations representing the member States contribute to the discussion by reflecting on the practice of public policy, the challenges of institutionalizing gender issues and the mainstreaming of the gender perspective in the State. The governments of the region have progressively approved a series of agreements on the measurement and recognition of the economic value of unpaid work and on the design and implementation of comprehensive care policies, while advancing with the consideration of care as a right and of the importance of tax cooperation and macroeconomic policies to expand investment in care, among other elements (see diagram 1).

Diagram 1
The central role of care in the Regional Gender Agenda



Source: Prepared by the authors, on the basis of Economic Commission for Latin America and the Caribbean (ECLAC), *Towards a care society: the contributions of the Regional Gender Agenda to sustainable development* (LC/MDM.61/3), Santiago, 2021.

^a The Regional Plan of Action for the Integration of Women into Latin American Economic and Social Development.

^b The Regional Programme of Action for the Women of Latin America and the Caribbean, 1995–2001.

The discussions during the fifteenth session of the Regional Conference on Women in Latin America and the Caribbean and the agreements in the Buenos Aires Commitment propose a transition to a care society geared towards the sustainability of life and the planet. The care society proposal engages with the organization of society, production and the relationship with the environment. It combines short- and medium-term actions on different scales. This implies change in multiple areas. For example, the conceptualization of the right to care includes three dimensions: people's right to care, to be cared for and to exercise self-care. In relation to care policies and systems, the emphasis is placed not only on comprehensiveness but also on the quality of services and their accessibility in the different territories. Likewise, governments are focusing on the need to implement macroeconomic policies, particularly fiscal policies, with a gender perspective and to pursue regional cooperation on taxation in order to have sufficient resources to invest in care policies and infrastructure.

III. The persistence of the sexual division of labour as a structural challenges of gender inequality in an uncertain context

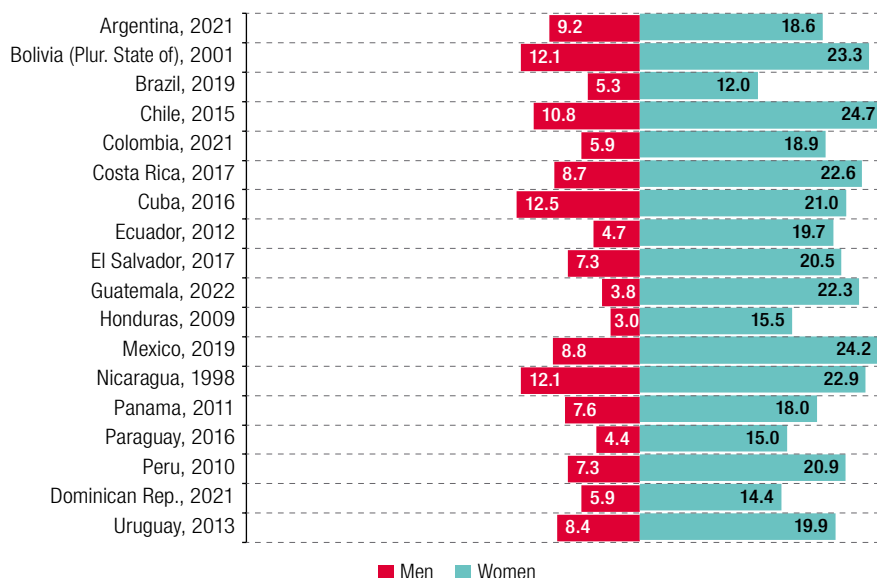
Because of the sexual division of labour, the time spent by women on unpaid domestic and care work is almost treble that spent on it by men. This situation is exacerbated when it intersects with other dimensions such as age, adolescent pregnancy or forced child marriage, ethnicity or race and discrimination against Afrodescendent individuals and Indigenous Peoples, migration status, or income level. Regular measurement of time use and of variables that bring these intersectionalities to light is crucial for recognizing and analysing gender inequalities in terms of total workload (paid and unpaid).

So far, 23 countries in the region have conducted at least one measurement of time spent on domestic and care work. In at least 10 countries that have managed to assess the economic contribution of unpaid work in households, the value ranges from 15.9% to 27.6% of GDP, and 74% of this contribution is made by women. Despite its economic importance and its contribution to the economy in general, domestic and care work is socially undervalued and does not form part of GDP (ECLAC, 2022a). Analysis of the time spent on unpaid domestic and care work reveals a clear pattern in the countries of the region whereby women devote up to a quarter of their time (25%) to such work each day or week, while in no case do men spend more than 12.5% of their time on it (see figure 1).

Moreover, the ongoing recovery in the region's economies is uneven, and this has entrenched the employment gap between men and women, so that the difference between their economic participation rates is still 23.7 percentage points, according to data from 2021. While women's participation rate increased by 5.5 percentage points between 2001 and 2019, there was a massive loss of jobs in 2020, in the wake of the COVID-19 pandemic crisis, setting back women's economic participation rates by 18 years (see figure 2).

Indicators of women's economic autonomy have deteriorated. Between 2019 and 2021, the proportion of women with no income of their own rose from 26.0% to 27.8%. In the case of men, the proportion with no income of their own increased from 11.2% to 12.8%. This indicates that 1 in 3 women have no income of their own, while the proportion for men is 1 in 10. In 2020, during the worst phase of the COVID-19 crisis, 10.9% of women in the region received a non-contributory State transfer as their sole source of income. Without transfers, almost 4 in 10 women would have had no income of their own (ECLAC, 2022c).

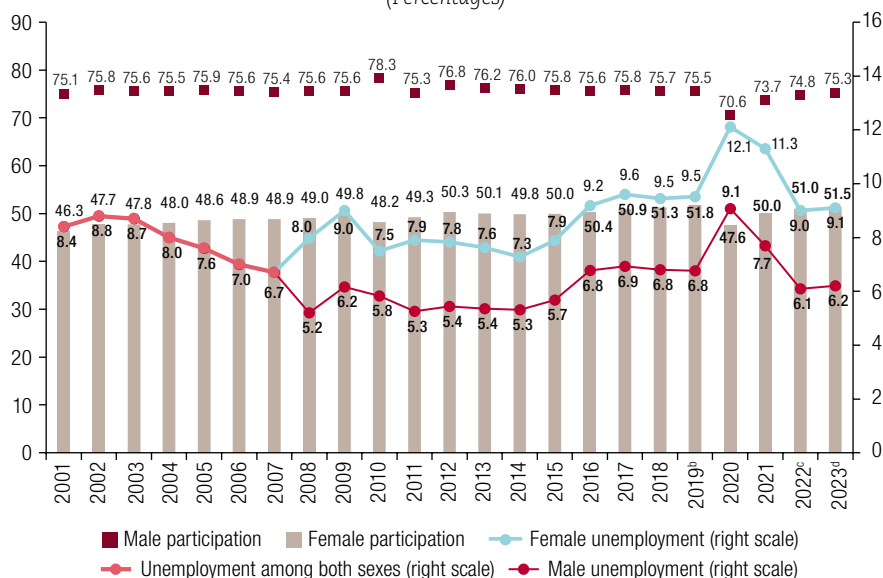
Figure 1
Latin America (18 countries): proportion of time spent on unpaid domestic and care work, by sex, latest year with information available
(Percentages)



Source: Economic Commission for Latin America and the Caribbean (ECLAC), on the basis of special tabulations of time-use surveys conducted in the respective countries.

Note: Corresponds to indicator 5.4.1 of the Sustainable Development Goals.

Figure 2
Latin America and the Caribbean (24 countries):^a participation and unemployment rates, weighted averages, by sex, 2001–2023
(Percentages)



Source: Economic Commission for Latin America and the Caribbean (ECLAC), on the basis of official figures from the countries and projections.

^a Argentina, the Bahamas, Barbados, Belize, the Bolivarian Republic of Venezuela, Brazil, Chile, Colombia, Costa Rica, Cuba, the Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Jamaica, Mexico, Nicaragua, Panama, Paraguay, Peru, the Plurinational State of Bolivia, Trinidad and Tobago, and Uruguay.

^b The Bolivarian Republic of Venezuela is not included in the 2019 figures.

^c The 2022 figures are estimates taken from ECLAC, *Preliminary Overview of the Economies of Latin America and the Caribbean, 2022* (LC/PUB.2022/18-P/Rev.1), Santiago, 2023.

^d The 2023 figures are projections.

1. Care as a need

Latin America and the Caribbean is undergoing a demographic transition that is affecting the demand for and provision of care, making it a matter of indisputable urgency for the countries to treat care for people and the sustainability of life as an unavoidably necessary component of social and economic policy.

Changes in employment, the movement of people in territories, rising life expectancy, the incidence of chronic diseases and population ageing are resulting in an increase in the demand for care and a reduction in the time and number of people available to provide it. This is creating what has been termed a “crisis of care” (Fraser, 2016; ECLAC, 2019) to which solutions increasingly have to be found in the current context. ECLAC has highlighted the fact that all countries of the region are in a transition, with a growing proportion of older persons, as a result of which the demand for care will intensify. Within a few years, there will be countries where the demand for older persons’ care will exceed the demand for children’s care (ECLAC, 2022a).

Given structures of inequality and labour market segmentation, the balancing of care responsibilities, income provision and employment becomes a major challenge for people of working age. Without a change in the current social organization of care, these challenges will be made more acute in the future by the demographic transition.

2. Employment in the care sector

The sexual division of labour and the unfair social organization of care mean that women are mainly responsible for unpaid work in households, and this is reflected in the health, education and paid domestic work sectors of the labour market. In all three sectors, segregation is accompanied by a large pay gap, which is even greater if an intersectional approach is adopted. Moreover, women face insecure working conditions, especially in paid domestic work, and are underrepresented in management and decision-making positions in the education and health sectors (ECLAC, 2022a).

In the health sector, 72.6% of those employed are women, but both pay gaps and vertical segregation persist. In the case of education, women make up 69.6% of the workforce, but only 3.9% are in managerial positions, compared to 5.7% for men. There is a gender pay gap at all levels of the sector, even if the calculation is per hour worked (ECLAC, 2022a).

Another sector linked to the provision of care, mainly in the home, is paid domestic work, a highly feminized sector (90.7% of those working in it are women) where the rate of informal and insecure employment exceeds 70%. On average, only 24.6% of women employed in paid domestic work in Latin America pay contributions or are affiliated to a social security system.

It is essential for the regulation of the working hours of both men and women to take account of their care burden, including not only childcare but also care for older persons and non-family members. At the same time, while the increased demand for care will generate new jobs, foresight and investment are needed to ensure that these are protected and are not created in a context of deteriorating employment standards (Baron and Scuro, 2023).

IV. The care society: challenges and opportunities for public policy in the region

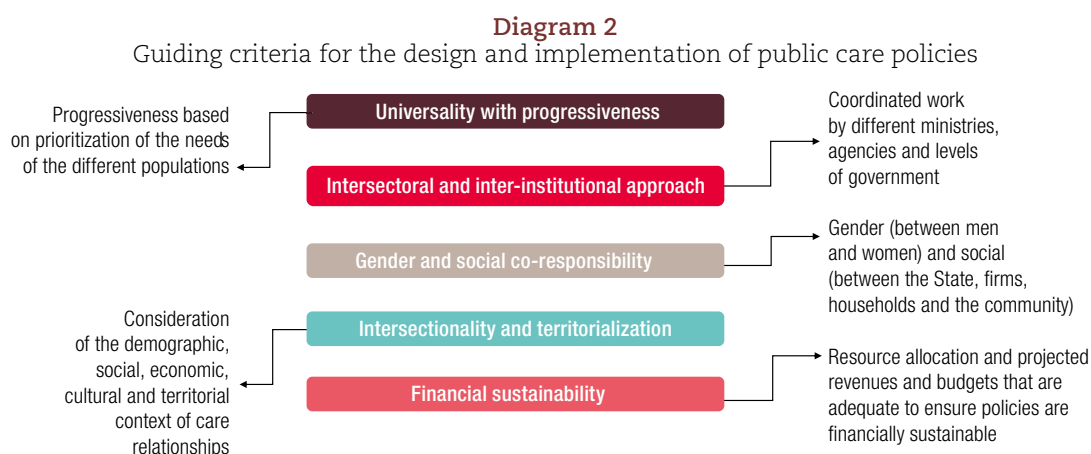
States have a key role to play in driving the changes needed to move towards a care society in the short and long term. This requires the establishment of new political, social, fiscal and environmental covenants involving a wide range of actors.² As part of this effort, it is necessary to implement comprehensive care policies and systems that strengthen and complement current social protection systems, and changes must also be made in the labour sphere so that there can be greater co-responsibility for care (ECLAC, 2022a).

1. Comprehensive care policies and systems

Care policy interventions can be categorized into three broad areas: resource policies, service policies and time policies. Whatever form these interventions take, they should seek to reduce, recognize, redistribute and revalue care work (ILO, 2018) and necessarily require an active central role for States as well as strengthened management, leadership, oversight and implementation capacities.

As ECLAC has noted, “the complex but innovative nature of care policies from a gender perspective requires an intersectoral approach and coordinated efforts by different ministries and sectors if the objectives laid down are to be fully achieved. It is essential for care policy to accommodate the involvement of different sectors of the State in both the provision and regulation of services and benefits. In addition, the design and implementation of care policies will be enhanced by the participation of paid and unpaid caregivers and of people needing care themselves, either individually or through representative organizations” (ECLAC, 2022c, p. 218). A collaborative approach is therefore essential, as these policies can involve different areas, such as public infrastructure, education, health, labour legislation and pension systems. According to ECLAC, “care policy requires both concerted actions geared towards decision-making on specific day-to-day issues and permanent arrangements for political and technical coordination aimed at combining intersectoral efforts to achieve shared objectives” (ECLAC, 2022c, p. 218).

For the design and implementation of public care policies, it is proposed that very particular attention should be paid to five guiding criteria (see diagram 2).



Source: Prepared by the authors.

² The idea of fostering covenants or compacts is central to the output of ECLAC. See, for example, the document prepared for its thirty-fifth session (ECLAC, 2014).

The implementation of care policies must go together with the criterion of progressiveness if universality is to be achieved. At the same time, the complexity and comprehensiveness characterizing the care approach require an intersectoral and inter-institutional vision for efficient and coordinated management. The cross-cutting aspect of care policies means there is an indispensable need for institutional coordination with a clear division of competencies and responsibilities between the different levels (national and local) and agencies of the State.

Encouraging social and gender co-responsibility is another key aspect of care policies, as it is essential to influence the distribution of care work between men and women (gender co-responsibility) and between the State, the market, households and the community (social co-responsibility).

It is also necessary to reaffirm the importance of an intersectional outlook that considers characteristics and needs from the perspective of territories. This means taking account of the demographic, social, economic and cultural characteristics in which care relationships are embedded. Territorial criteria, socioeconomic and demographic characteristics, the coverage of the social protection system and the solidity of public sector provision provide the framework for care policy.

Lastly, the financial sustainability of care policies needs to be addressed. This can be linked to different instruments or varying combinations of instruments: contributory social security models, general or special taxes for care, co-payment systems, special contributions or care funds, private sector contributions, dedicated care funds run by companies or trade unions, financing from national or federal budget resources, and individual insurance against the risk of being in a situation of dependency (requiring care), among others.

2. Labour policies for the care society

Changes to labour policies are essential to prevent the market from reproducing or widening gender inequality gaps. Regulation of maximum paid working hours, protection of the jobs of those with dependents, the introduction of specific regulatory policies in sectors of the care economy, advancement of female employment in historically male-dominated sectors and incentives for male employment in female-dominated sectors are some of the aspects that need to be brought into the design of labour policy in the region from a gender perspective.

Broadly based unemployment insurance extending to own-account workers and the self-employed, among whom women are overrepresented, is essential to avoid casualization. Having instruments that provide timely and adequate benefits to those who lose their jobs makes it possible to implement strategies for seeking productive employment, while at the same time limiting the expansion of informal employment (Velásquez, 2010). When lockdown measures were implemented during the pandemic, income transfers for self-employed and informal workers played a critical role in preventing even more ground being lost as regards women's economic autonomy.

With regard to the regulation of working conditions, there is still some way to go with the design and implementation of time policies, which incorporate measures such as maternity, paternity and parental leave and paid time off to meet family responsibilities, and of care-related flexible and part-time working strategies.

Demographic and epidemiological transformations and changes in the care requirements of the population as a whole make it urgent to address the conditions in which carers work and the type of care they are able to provide. The increase in care work, in a context where it is feminized and undervalued, points to the impact it will have on the labour market as a whole.

3. Inclusive digitalization to create the care society

Technological change has been very rapid, and its effects were further accelerated by the pandemic. However, the intersection between poverty, the digital divide and gender inequality is undermining opportunities and increasing the inequalities that derive from the fruits of progress (Vaca Trigo and Valenzuela, 2022). It is therefore essential to spur an inclusive digital transformation and the creation of a basic digital basket that enhances access to these technologies and the skills needed to use them, especially in the case of women (Bércovich and Muñoz, 2022). In expanding access to digital goods and services, priority should be given to those who are still excluded from connectivity and do not have the income to afford access to the Internet and the necessary devices, among whom women are overrepresented. At the same time, digital technologies and devices can help improve the quality of and access to care, reduce workloads and boost the independence of those in need of care.

4. Care for the planet in the care society

The care society entails recognition of the principle of eco-dependence and reconsideration of the production and consumption patterns that are at the root of the environmental and climate crisis facing the region and the world, with a view to moving towards low-emission pathways (ECLAC, 2022a).

It is essential to forge an environmental compact with a gender perspective that takes account of the differential impacts of disasters and climate change on people, territories, countries and regions. Reforms to the international financial architecture are also needed, with special emphasis on middle-income and highly indebted countries, such as those in the Caribbean, which are extremely vulnerable to climate change and have accumulated high levels of debt to cope not only with extreme weather events but also with the effects of land degradation. These should be complemented by strategies to provide access to basic services such as water, improved access to housing, access to clean transport and incentives for re-entry into the labour market and the expansion or creation of new lines of financing, especially for those populations that are most economically vulnerable to climate shocks, among which women are heavily represented.

5. Fiscal covenants for the care society

Moving towards a care society means addressing the main tax challenges facing the region: low levels of tax collection, high levels of evasion and avoidance, and regressive tax structures. More than half of all tax revenue in the region comes from indirect taxes, so the burden falls on people with a lower capacity to pay, and thus on women, who are overrepresented among the low-income and poor population. These are also factors in the lack of funding to address gender inequalities and the growing demand for care.

There is thus a vital need for new redistributive and gender-oriented fiscal covenants incorporating innovative forms of tax collection to fund investment in care infrastructure and policies that open up access to quality services and care provision.

In the Buenos Aires Commitment, the governments of the region agreed to “strengthen regional cooperation to combat tax evasion and avoidance and illicit financial flows, and improve tax collection from the wealthiest and highest-income groups ... in order to have greater resources for gender equality policies, including care policies and systems” (ECLAC, 2023b, para. 29). Implementation of this commitment would be a great opportunity to move towards a care society, as it combines three main elements. First, it recognizes the international dimension of resource mobilization by emphasizing the need to strengthen multilateralism and to move from tax competition to tax cooperation between countries. Second, it pays special attention to the use of progressive means to broaden the tax base,

something that also contributes to gender equality, since women are overrepresented in the low-income quintiles and in microenterprises and small enterprises and are underrepresented in the high quintiles of the income distribution in the region's countries. Third, it calls for these resources to be used to narrow the financing gap for gender policies and for care policies and systems in particular. It should be added that transparent information on all fiscal instruments and incentives and preferential tax treatments is essential so that they can be evaluated and their distributional impact and contribution to gender equality analysed.

Fiscal covenants are needed for progress towards a care society to contribute, first, to the financing of quality public services and, second, to the financial sustainability of policies. A fiscal covenant should provide for progressive taxation to sustain investment that gives practical effect to women's rights and gender equality. Thus, gender policy implementation and sustainability are interdependent requirements for reducing inequalities in the region, in terms both of income and of the distribution between men and women of time spent on work and on domestic and care tasks.

The care society proposal therefore provides an opportunity to reconsider the structural challenges of development and gender inequality in the region in a forward-looking way. It approaches care not only as a sector that can boost the economy, but as a pillar around which societies can be reorganized in accordance with the principles of gender equality and sustainability. This conceptual innovation, which was welcomed by different actors in the framework of the Regional Conference on Women in Latin America and the Caribbean, is helping to position ECLAC, 75 years on from its creation, as a centre of thought and debate oriented towards public policies for accelerating the transition to substantive equality and sustainable development in the region. In the face of the challenging scenarios and uncertainty of the future, the care society is a civilizing proposal for good living for all people in their territories, with solidarity and global, regional, national and local partnerships organized around shared objectives, focusing first and foremost on the care of people and the protection of the planet.

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