

On Stage

A feminist analysis of the Budget Bill for Sweden 2010

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Foreword

In this document, the Swedish Women's Lobby presents its third report analyzing the Government Budget for Sweden from a gender perspective. Work on this report has been led by a working group within the Swedish Women's Lobby. Its main contribution comes from Ingrid Osika, Anna Klerby and Evelina Berg. We have examined to what degree the Government's Budget bill for 2010 leads to achieving the gender equality objectives. Does it give men and women the same power to shape society and their own lives? Do we become economically independent throughout life? Is caring for other people seen as a human and not only a female task? If these questions are to be studied, there must be basic data, figures, facts and analyses. We have investigated whether or not the Budget bill has such a foundation. We also contribute with figures and analysis from existing data that the government could have used. The Swedish Women's Lobby intends this report to contribute to an equitable distribution of social resources between women and men. We also want to contribute to an increased awareness of the macro-economic principles and values upon which budgeting is based.

Stockholm, March 15th

Gertrud Åström

Chair of The Swedish Women's Lobby

Introduction

From all around the world gloomy figures on women's deteriorating living conditions and maternal mortality are increasing, but not women's representation in policy making. Women are increasing their level of education, but not their salaries. The economic crisis is frequently raised as a response to these problems. But how do you explain that a general crisis affects women in particular? In Sweden, the explanation is sometimes said to be the large public sector which employs half of the women in the workforce – it is natural to make cut backs there, to clean up the economy. But why then is the phenomenon even more pronounced in countries with virtually no public sector?

One way to try finding answers to such questions is to examine how Government Budgets are based on the stories of women's and men's lives; how they meet women's and men's needs. Are there goals, and are priorities made where men and women are seen as equal? Or does gender play a role for the outcome?

In recent years a growing interest in gender mainstreaming budgets (gender budgeting) has emerged among politicians, researchers and non-profit organizations (NGOs). The European Commission and the Nordic Council of Ministers have been working on this issue, and in Sweden there have been efforts made in this direction within the Government Offices. Currently the Swedish Association of Local Authorities and Regions (SKL) support an initiative to integrate a gender perspective in the regular budgets and budget documents in the regions, municipalities and County Councils. The European equivalent to SKL (CEMR) has developed a gender equality declaration where gender equality is included within the Budget. The International Association For Feminist Economics (IAFFE) as well as various research networks are also developing gender budgeting as a tool; for example, The Nordic-Baltic Network on Gender Responsive Budgeting. In addition, the issue is brought forward by women's organizations, such as the European Women's Lobby (EWL) and The Swedish Women's Lobby.

In 2010, we experience the aftermath of the worst economic crisis the world economy has been exposed to since the 1930s. - A crisis that has also left its clear imprint on Sweden. What happens to gender equality in such a situation? What does it mean that Sweden has lost its first-place ranking in the World Economic Forum's gender gap index, at the same time as we, for the first time, have a finance minister who calls himself a feminist?

The Government's Budget

The Central Government's overall mission is to create a basic structure for citizens to live and work in. What the desired society should look like, and how this should be achieved is expressed in the Government's Budget. The Government Budget is divided into revenues, investments and expenditures. The revenues are primarily raised through taxes on citizens' activities, especially consumption and employment. Budgetary expenditures consist of the community's costs for shared matters. Through the central government, municipalities and County Councils, the government redistributes the tax revenues, partly between different individuals and partly throughout each individual's life through transfers such as pensions and child benefits. Central government expenditure also consists of health care and insurance systems that support the individual at different phases of the life cycle. Investments are a form of expenditure that can be spread out over a longer period in the accounting records. An investment is also valued differently than expenditures; an investment is expected to be profitable in the future, in terms of increased efficiency or economic gain. Long-term investments, such as infrastructure, not only facilitate citizens' lives, they also provide opportunities for companies and organizations to carry out their activities.

At an instrumental level, the central government controls the behaviour of individuals by different taxes on consumption of goods and services. There is for example a higher tax on alcohol and tobacco, than on travel and hotel accommodations.

Budgetary terms may in themselves seem gender-neutral, but how we name, define, organise and replace activities in the community is a deeply gendered affair with a long patriarchal tradition, and is expressed in the budget.

Depending on how we choose to tax goods and services, the tax will affect women and men differently. In many cases, women and men, viewed as disparate groups, have different needs and different behaviour patterns, based on different living conditions. In the same way, men and women are differently affected by how we choose to use our resources. Budget investments, such as infrastructure projects and the constructions of public facilities and buildings, support women and men in different ways. How these investments look, mirrors whose needs and preferences we prioritize.

The Swedish social system, along with the other Nordic countries, in comparison, for example, to Germany, Italy and the United States, is largely designed on the basis of the individual as an economic actor, rather than the family. To start from the individual creates opportunities to liberate both men and women from traditional structures. But it also places very high demands on actions being carried out in a gender-sensitive and not gender-stereotyped manner. If the individual should have a choice, there must be real options. In a budget that has not been drawn up based on a consistent gender-equal perspective, an individual's gender will make a difference in how it is affected by public resources.

The Budget 2010

On September 21, 2009 the Swedish Government submitted the Budget for 2010 (Government Bill 2009/10:1) to the Riksdag (the Swedish Parliament). The Budget bill is called “Working Sweden out of the Crisis” and comprises a total of 2 600 pages of text, tables and charts. In the Budget, expenditures are distributed in 27 expenditure areas. Each expenditure area includes one or more subject areas. In total there are around 500 appropriation entries divided into fifty subject areas that receive resources through the 27 expenditure areas (www.esv.se).

A measure often talked about in economics, is the gross domestic product (GDP). This measure shows a country’s total economic output and can be compared to a company’s total revenue. The value of Sweden’s GDP for 2009, at current prices, is estimated to be about SEK 3 070 billion.

In 2010, GDP is expected to be 3 070 billion. The Government thus estimates that GDP will be higher 2010 compared with 2009, which means that the economy is growing – we will have economic growth (Government Bill 2009/10:1, Annex 2). The central government resources are, in proportion to GDP in 2010, equivalent to about 25 percent.

Expenditures 2010

The Government Budget’s total expenditure for 2010 is estimated at 806 billion, see Table 1. Most of the government expenditure consists of transfer payments. A transfer payment involves transferring economic resources in the form of benefits. Redistribution occurs within the individual’s life; when we at certain periods of our lives pay taxes and fees and at other periods receive various forms of economic support, such as sickness benefits, paid parental leave and pensions. Redistribution also takes place between individuals, especially from high-to low-income groups.

Municipality and County Council expenditures represent about 40 percent of the public sector’s total expenditure, i.e. about SEK 530 million.

Table 1
Government Budget appropriation for 2010

Expenditure areas	SEK Billion
Expenditure area 1 The Swedish Political System	12
Expenditure area 2 Economy and Fiscal Administration	12
Expenditure area 3 Tax Administration and Collection	10
Expenditure area 4 Justice	36
Expenditure area 5 Foreign Policy Administration and International Co-operation	2
Expenditure area 6 Total Defence	45
Expenditure area 7 International Development Co-operation	27
Expenditure area 8 Immigrants and Refugees	6
Expenditure area 9 Health and Medical Care and Social welfare	59
Expenditure area 10 Financial Security in the Event of Illness and Disability	102
Expenditure area 11 Financial Security in Old Age	42
Expenditure area 12 Financial Security for Families and Children	70
Expenditure area 13 Integration and Gender Equality	5
Expenditure area 14 Labour Market and Working Life	88
Expenditure area 15 Study Support	24
Expenditure area 16 Education and University Research	54
Expenditure area 17 Culture, the Media, Religious Communities and Leisure Activities	11
Expenditure area 18 Community Planning, Housing Supply, Construction and Consumer Politics	2
Expenditure area 19 Regional Balance and development	3
Expenditure area 20 General Environment and Nature Conservation	5
Expenditure area 21 Energy	3
Expenditure area 22 Communications	40
Expenditure area 23 Agricultural Industries, Rural areas, Food Provisions	19
Expenditure area 24 Business Sector	5
Expenditure area 25 General Grants to Municipalities	76
Expenditure area 26 Interest Rate on Central Government Debts, etc.	23
Expenditure area 27 Contributions to the European Community	30
Total areas of expenditure	811
Reduction of appropriation balances	-4
Total expenditure	806

Source: Government Bill 2009/10: 1 (Budget Bill 2010)

Revenues 2010

The Budget also consists of a detailed account of Government revenues. These come from taxes on businesses, consumption and wage income. A small share come from fees, sales and interest income. In total, the Government total state revenue amounts to SEK 723 billion (Government Bill 2009/10: 1, Annex 1). All revenues involve both men and women as they are generated by our activities.

Total public revenue from government and municipal taxes are estimated at SEK 1 430 billion. 40 percent comes from labour taxes, 30 percent from indirect labour taxes (such as Payroll Tax) and 30 percent comes from taxes on consumption and inputs. Out of these revenues; 720 billion will go to the government, 180 billion will go into retirement savings and 530 billion will go to the municipalities.

It is within the revenue item "Tax Income" that the Government accounts for the In-Work Tax Credit as an income loss. In total, the In-Work Tax Credit for 2010 amounts to SEK 74 billion. Additional Government tax deductions given to "House Work" (a collective term for household-related services), are estimated to amount to SEK 5 billion in 2010.

Table 2 shows a sample of total Government revenue, coming from taxes and some selected sub-items in the accounts. The purpose is to show what types of revenues and expenditures the government has within the tax area. In total, the Government is estimated to receive revenue of SEK 723 billion.

*Table 2
National estimates of tax revenues, etc. 2010*

Account	Item	SEK Billion
1000	Government tax revenue	721
2000	Revenue of government activities	41
3000	Proceeds of sold property	0
4000	Loan repayments	2
5000	Estimated revenues	9
6000	Grants, etc. from EU	14
7000	Statements, etc. in connection with the tax system	-63
8000	Expenditure shown as credits in tax account	-0,12
9000	Interim report taxes, etc.	0

Source: Bill 2009/10:1 (Budget Bill 2010)

Gender equality objectives within the budget work

Our review is based on the objectives of the Swedish Gender Equality Policy, set by the Government. A gender mainstreamed budget should create objectives that will make a basis for reflections and actions, making the Government policy result in an equal society. Since 2006, the overall objective of Gender Equality Policy is: *“Equal power for women and men to shape society and their own lives.”*

There are also four interim objectives:

- *Equal distribution of power and influence.* Women and men should have the same rights and opportunities to be active citizens and to shape the conditions of decision-making.
- *Economic equality.* Women and men shall have the same opportunities and conditions, in terms of education and paid work providing lifelong economic independence.
- *An equal distribution of unpaid care and household work.* Women and men shall take the same responsibility for household work and have the same opportunities to give and receive care on equal terms.
- *Men’s violence against women must stop.* Women and men, girls and boys, shall have equal rights and opportunities in terms of physical integrity.

In order to achieve the gender equality objectives, the Swedish Government has, along with the rest of the world, adopted the strategy of gender mainstreaming. Gender mainstreaming means that gender equality is integrated at all levels of political decision-making and in all implementation. It has long been agreed that in order to achieve a long term solution, Gender Equality Policy will not be pursued successfully through special projects or as separate arrangements. In order to push development forward, projects on gender equality can be employed in the short term. But this approach requires that gains of the projects are being transferred and implemented into ordinary control systems and procedures. Council of Europe’s definition reads like this: *“Gender mainstreaming is the (re)organisation, improvement, development and evaluation of policy processes, so that a gender equality perspective is incorporated in all policies at all levels and at all stages, by the actors normally involved in policy-making.”*

Gender mainstreaming should therefore include even the budget process, for which the Council of Europe states the following definition: *“...Gender budgeting is the application of the principle of gender mainstreaming in the budgetary process. It means a gender based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality.”*

During the mandate period 2006–2010, the government continued to pursue the action plan for gender mainstreaming in the Government Offices, in accordance with the previous government’s decision in 2004. The government has also, during this period, developed strategies for gender mainstreaming in a number of target areas.

Women and men as analytical categories

Everywhere we are reminded that we belong to one of two genders - we are expected to be and behave in a certain way if we are women and in a different way if we are men. This distinction is the foundation of a theory known as the gender system (Hirdman), which since 1994 makes out the basis for the Swedish Gender Equality Policy. The gender system consists of two logics: the first logic distinguishes men and women as two groups and the second logic gives men a higher value than women. The notion of what is masculine and what is feminine is constructed by the people in each society and changes over time and place. The aim of the Gender Equality Policy is to change the stereotyped and restrictive constructions of masculinity and femininity.

Separating men and women makes hierarching possible. Hierarching categorises what we in our culture ascribe as feminine, and subordinate it to that which we ascribe as masculine.

In politics in general, and in economics in particular, this otherwise so obvious categorisation within society, no longer seems to be considered relevant to highlight. Women and men as analytical categories are not being used – we are made into gender-neutral citizens.

In a democracy, all citizens should ideally have equal value and the ability to participate on equal terms. But we do not have such a society. In practice, citizens are clearly divided into two genders, where one gender has more political and economic power than the other. This is for the politics and the budget to make visible.

In order to analyze potential injustice and inequality, we use the group name of women or men as analytical categories. We demand and expose gender-disaggregated statistics; to highlight that the group women has other living conditions than the group men. This does not suggest that all men are assumed to have something essential that separates them from all women, and vice versa. Nor does it mean that all men and all women share identical living conditions. To categorize people into groups, unless part of a critical analysis, is likely to consolidate existing beliefs. It is crucial that the division is used to demonstrate what the reality looks like, in relation to existing objectives. The aim of our approach is to point out these socially constructed and structural inequalities.

Equal inequality

Within the group 'women', as within the group 'men', the differences are large, and are dependent on education level, social class, family situation, cultural background, age, sexual orientation, disability, among other things. Well-conducted gender analyses include these variables in different ways dependent upon the field that is being examined. Different variations are interrelated and analyses should seek to question, as well as explain, how they fit together. Sex-disaggregation makes up the ground for gender equality work, and it is in most cases possible to have access to such data. Some variables, such as age are also statistically accessible variables. Other variables are not possible to investigate in this way but require different approaches. Both the group 'women' and the group 'men' are equally complex seen from different variables. Despite this, the basic relevant questions in gender equality terms are: why is the group 'women' subordinate to the group 'men', and how can this ground rule be changed.

Gender mainstreamed budget

The gender system pervades both politics and the economic system. Values of the gender system make up a basic structure in society. This structure affects how work tasks are divided between men and women (both paid and unpaid) and, for example, the wages that women and men receive for the work they do. Results of the effects of the gender order are, among other things, exposed in the allocation of money and other resources between women and men.

A gender mainstreamed budget means that a conscious analysis is made to clarify how the allocation of resources in the Government Budget will be shared among women and men, but also; how the allocation of resources meets women's and men's needs and preferences. By integrating the gender equality perspective in a concrete and consistent way – through the description of objectives as well as in preparatory work, and as the basis for decision making – gender equality will impact the budget process.

One condition is that gender analysis, based on gender-disaggregated statistics, is carried out so that the gender equality objectives can be followed-up. Our review of the Government's Budget for 2010 examines this.

Rhetoric and analysis of the Government's own documents

We will now present a description of the Government's own plan for how it should work to achieve gender mainstreaming, as well as some analyses of how the Government meets its own objectives.

The previous Government developed a comprehensive plan for gender mainstreaming in the Government Offices. The plan was originally to be applied from 2004 to 2009, but the present government has extended it until 31 December 2010.

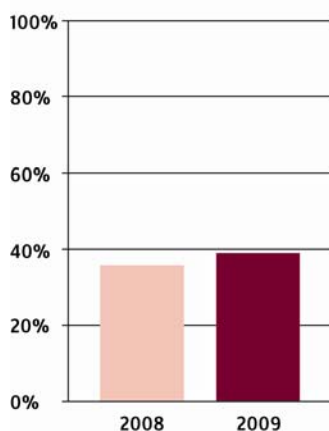
Every year, the plan is monitored by means of indicators linked to four impact objectives. Based on the plan, a 1–2-year program is developed for each ministry; specifying what particular areas to target in order to achieve objectives during the subsequent years.

The Government has decided that gender equality shall be included in all stages of the decision-making processes, as well as in the key documents decided upon by the Government. The main key document is the Budget. The government also maintains control using, for example, appropriation directions, committee's terms of reference and statements. How are these documents formulated, and has the government done what it decided on doing?

Budget bills

One way to measure whether gender equality is included in the Budget is to see how women and men are made visible. One of the indicators in the Government's plan, and annual follow-up is therefore the proportion of individual-based tables and charts; where gender makes a basis for classification and the text comments on, or analyses, gender. In the Budget Bill 2010, there were nearly 250 individual-based tables and charts. The proportion that met the gender equality requirements was 39 percent. The previous year, this proportion was 36 percent, although the number of individual-based tables and charts was lower (just above 200). The result has thus improved in the past year.

Tables and charts, which are individual-based and gender-disaggregated, in the Budget Bill 2008 and 2009

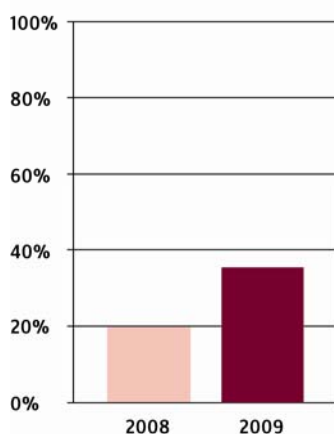


Instructions and appropriation directions

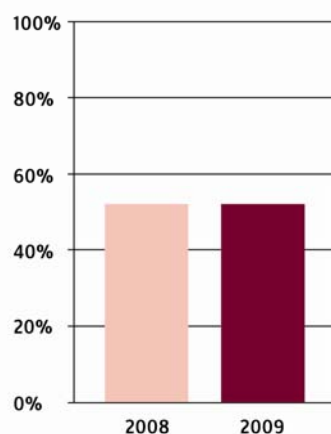
Government guides authorities by formulating instructions and appropriation directions. Hence, there is an opportunity to give authorities a directive on gender equality. One available indicator for a follow up on the Government's plan is the proportion of authorities with written communication on gender equality in their instructions or appropriation directions. The gender equality perspective should be tailored to suit each authority's activity area. In 2009, 35 percent of the 230 administrative authorities had written communication on gender equality in their instructions. This was better than the previous year, when the proportion was 20 percent. The appropriation directions make distinctions between written communications formed as objectives, or as requirements of re-reporting or as assignments. The proportion of authorities with a paper on gender equality in the appropriation directive was 52 percent, the same level as in 2008.

Authorities with gender equality in instructions and appropriation directions

Instructions 2008 and 2009



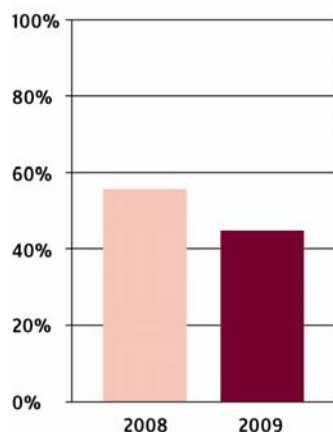
Appropriation directions 2008 and 2009



Committee's terms of reference and proposals

When articulating the committee's terms of reference, the Government has the ability to control the elements that will form the basis for a proposal. It is therefore important that a gender equality perspective is included in the directives. A large number of directives were formulated throughout the past year, but many of them are additional directives, or totally irrelevant from a gender perspective. Still not even in half (45 percent) of the relevant directives the government has taken into account a gender perspective. The previous year the proportion was 56 percent. This information is also one of the indicators in the government's plan. The result of the last year is thus less satisfactory.

Committee's terms of reference where a gender perspective has been taken into account, in 2008 and 2009

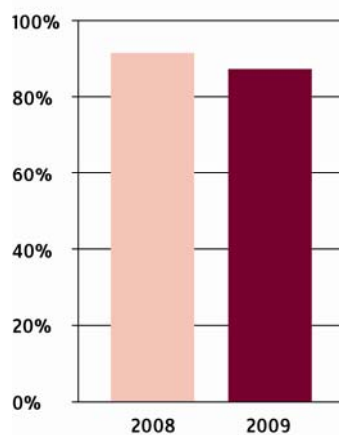


Government commissions of inquiry base their work on the directives given to them. If the directive includes a call to integrate gender, there is usually something written about it in the Swedish Government Official Reports (SOU). The inquirer may also “exclude themselves” by claiming that the proposals do not, in any way, affect women and men. It is assumed that an analysis has been made for such an assessment to be claimed. In 2009 there were 97 SOU’s given to the Government. In some of these, it was not relevant to make a gender analysis. Out of the remaining SOU, 87 percent had been gender analyzed. The year before, the number SOU was much larger, and 97 percent had had a gender analysis. The result of last year is thus less satisfactory.

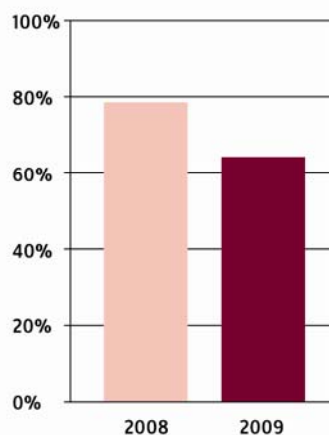
Internal investigations by the government are compiled in the ministry publication series, Ds. They are also supposed to include gender equality analysis, if it is deemed relevant. The proportion of assignments deemed relevant to such an analysis was 64 percent in 2009, compared to 78 percent in 2008. Again: a less satisfactory performance in last year.

Gender equality analysis in Government Official Reports (SOU) and ministry publication series (Ds).

SOU 2008 and 2009



Ds 2008 and 2009



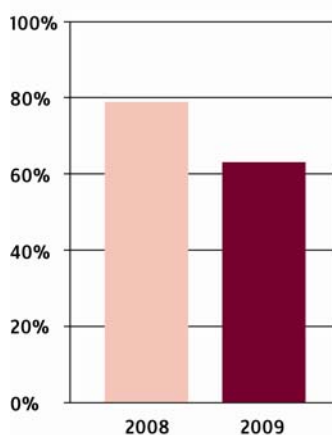
Bills (Government's proposals to parliament) are often based on proposals that have been submitted in a report.

If the report has a gender analysis among its proposals, it may also come back in the bill. In 2009, nearly 190 bills were written. The proportion containing a gender equal analysis was 63 percent.

The previous year there were a slightly smaller number of bills. The proportion of bills which included a gender analysis was 79 percent. The result has become less satisfactory.

Using these indicators it is possible to follow the Government's work with gender mainstreaming in governance, and in different types of decision-making, during the period to which the plan applies. The purpose of the plan is that gender mainstreaming work must permeate all governance, as well as all stages in the decision-making process. The overall picture is that there has been less, with the exception of tables and charts, completed gender analyses and proposals, and that the Government, to a higher degree is deviating from its own plan for gender mainstreaming.

Bills including gender equality analysis, in 2008 and 2009



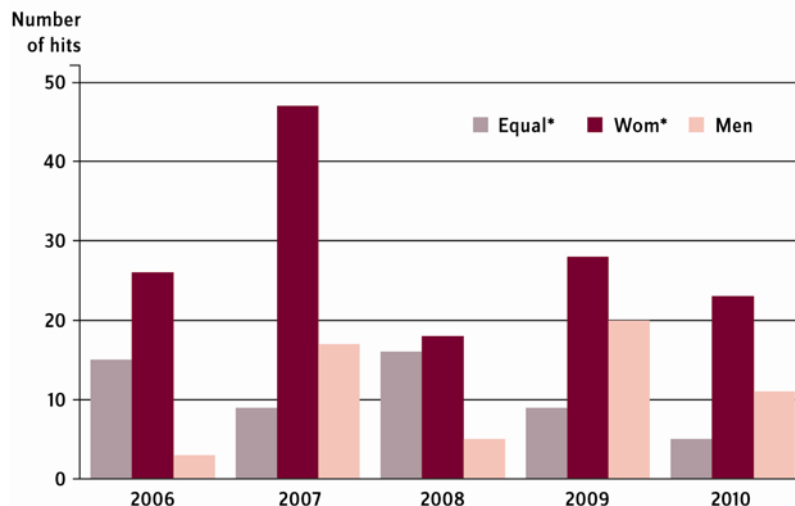
Budgeted gender equality 2006–2010

One method for clarifying whether the Government has established a consistent gender perspective is to do word searches. We have thus examined the texts of the Budget, which contains the draft proposal for the Government Budget, for the years 2006 to 2010. Budget bills are very large. For 2010, it consists of about 2 600 pages. Word searches, and text analysis below is made on the part of the bill that contains proposals for the Government Budget, as well as on the Budget statement for the respective years. These consist of about 350 pages. In the proposed budget, the Government presents estimates of Government revenue, as well as suggestions on expenditure. Furthermore, the Government presents draft guidelines for economic policy and budget policy for the year; it also makes suggestions and assessments of taxes.

In this study, we used keywords and then conducted a textual analysis of the sections where the terms "gender", "women" and "men" appeared. There were originally more keywords, including the words "gender", "girls" and "boys". Those three words did not match any of the budgets and have therefore been removed.

Gender mainstreaming as a strategy requires that the economic policy is evaluated and analysed from a gender perspective in all its parts, and that the relationship between men and women is problematised in the analysis. How has this then looked in past years?

Text analysis of the government bills 2006–2010



A search for the words “equal*”, “wom*” and “men” in the government’s proposed budgets for the years 2006–2010 showed that the word gender equality occurred each year: most in 2006 (15 times), and least in 2010 (five times). The rate has thus declined. Although, we see that gender equality is a recognized issue that is being discussed, and that it is a question with which it is possible to have different opinions. The keyword matches do not, on the other hand, say to what extent the gender equality objectives have been integrated into the proposals. This requires further analysis.

More than 70 percent of the keyword hits, for any of the three search-words, in the Budgets directly or indirectly deal with the labour market. This can be partly explained by the fact that Gender Equality Policy has a history of being part of Labour Market Policy. Thus, this is the area where we have the most knowledge and the strongest tradition of making inequality visible. But it can also be explained by the fact that it is paid work which constitutes the bulk of the Budget bill.

Examples of problematising

Examples of how gender has been problematised in a budget can be found in the Budget Bill 2006. The government at the time, the Social Democrats and their coalition partners, focused on questioning the wage gap between women and men. The wage gap was described as “illegal” in the Budget, and as a phenomenon that “must be fought” (Government Bill 2005/06:1). An action package was submitted on the basis of the wage differential between men and women. This package had mainly arisen as a result of women, and their labour, not being valued as highly as men, and their labour. The Budget also mentioned that the proposal should include all areas that are directly or indirectly affected by an individual’s salary; such as forms of employment, influence, capacity building and the distribution of unpaid and paid work (Government Bill 2005/06:1). It was, however, only part-time work that was attacked in the budget proposals for action. The government found that women, more often than men, work part-time and pointed out that much of this part-time work is involuntary. By strengthening the rights to full-time work, women’s part-time work would reduce. The government mentioned that women’s double work burdens their employment, but chose not to take any action in order to counteract it. The measures presented in the Budget assumed that it is in the distribution of wages that the inequality arises. Thus, the previous government started out from both a class perspective and gender system, while remaining within the context of the labour market.

The current government, the Alliance, has' also focused on economic equality in its Budgets, but it does not talk about inequality in terms of pay or wage gap. Instead it uses the term “wealth difference” with regards to the economic inequality between women and men. Here, the focus is on inequality as having emerged from the differences between women’s and men’s paid employment. The perspective is that it is the choices that women make that lead to the differences in wealth, and hence economic inequality. The policy also aims at a more even distribution of unpaid work, but does not problematise the power structure between the sexes. One noteworthy factor is that the word “women” consistently has a higher number of hits than the word “men”. This is particularly obvious in the Budget Bill 2007. Still it does not mean that women are mentioned in more varied ways in this Budget, compared to in the others. In the Budget Bill 2007, 24 of the hits on women, which are more than half of the entire number of hits, are about increasing women’s entrepreneurship. The remaining 23 hits were distributed among other areas, a level equivalent to the other Budgets.

There is a substantial and important similarity between all the Budgets that we have analysed – it is only women who are problematised. In all searches for “men”, except in one case, the word “men” is always in the context of “women and men”. The exception is the wording; “men’s violence against women”, which is found in three of the Budgets. This is the only example of problematising men’s roles. The Alliance Government mentioned in one of its Budgets “men who abuse women should be helped to break destructive behaviours, through appropriate care and treatment” (Government Bill 2006/07: 44).

Close study of Culture, the Media, Religious Communities and Leisure Activities

Next we take a deeper look at one expenditure area of the 2010 Budget to see if the relationship between genders is problematised clearer when the government has a more space and more detailed arguments for their proposals. We have undertaken a textual analysis of expenditure area no. 17 – Culture, the Media, Religious Communities and Leisure Activities. This text analysis will be, later in the report, followed up by an analysis of resource allocation within the area. This area may exemplify how our society’s values and traditions are created. There is also an ideological debate on general principles: whether society in general should support cultural activities and sports activities financially. But in the gender equality report “Power to shape society and their own lives “ (SOU 2005:66) these areas were brought forward as crucial for the realization of active citizenship. The gender issues that exist in areas such as sport can also be assumed to be found in other areas of expenditure.

We have searched for the words “women”, “men”, “girls”, “boys”, “equality”, “gender” and “sex” in all forms. Out of expenditure area’s 17 main sections, nine of the sections contain none of the keywords. These fields are “Motion for Riksdag resolution”, “Theatre and Music”, “Literature, Reading and Language”, “Visual Arts, Architecture, Form and Design”, “Archives”, “Cultural Environments”, “Religious Communities”, “Adult Education” and “Supervision of the Gaming Market”, which are all treated without any gender equality perspective.

In the remaining eight sections, the keywords are represented to various extents. Table 3 shows, not only the main sections within the expenditure area, but also the presence of keywords in the sub section “Sport Issues”, which is a part of the Popular Movement Policy.

Table 3
How gender is made visible in the texts within expenditure area 17,
Culture, the Media, Religious Communities and Leisure Activities

Keywords	Cross-cutting cultural activities	Youth policy ¹	Out of which are sports issues, in the entire document	The entire expenditure area
Women	6	21	6	45
Girls	1	7	10	19
Women + girls	7	28	16	64
Men	3	20	6	36
Boys	1	5	10	16
Men + boys	4	25	16	52
Gender equality	8		2	10
Gender				1
In total	19	53	34	127

1 Youth Policy, on some occasions brings up the foreign perspectives background and socio-economic standard linked to sex.

In total, the described keywords appear 127 times in the eight sections. It should be noted that the word “gender” does not appear at all. In the section on “Cross-cutting cultural activities” the word gender appears in various combinations a total of eight times out of a total ten times that it appears in the entire expenditure area. It is mentioned both in regards to gender equality problems within the cultural sector, as well as in the various gender measures taken within the field. In the section “Youth Policy”, the keywords are mentioned 53 times. This is especially in regards to statistical differences in behaviour patterns between young women and young men. Gender differences are, for example, highlighted when it comes to scores within the school’s rating system, living habits and health. On some occasions, the section also reports on differences between young women and men with different socio-economic background and descent.

The expenditure area contains only one gender-disaggregated table. This is in the section entitled “Museums and Exhibitions”. The table shows that there are clear gender differences in visits to main museums. The differences in the table is neither commented upon nor analyzed in the Budget text.

An analysis of the sentences that contained the keywords “women”, “men”, “girls” and “boys” showed that there are two main categories. The first category means that the words are used only to point out that the users are, or should consist of both sexes. One example is this description of aims, taken from the Sports Policy: “The objectives of Sports Policy are to give girls and boys and women and men opportunities to take part in physical exercise and sports in order to promote good public health, to support a free and independent sports movement, based on voluntary effort, and to give women and men positive experiences of sports as entertainment”.

In 28 out of 116 cases, the words “women”, “men”, “boys” and “girls” was used in this way. Thus, there is both a lack of problematisation of gender relations and a lack of an impact analysis of the proposals. The way the description of the objectives is made, its consequences would not significantly change if words like “adults”, “youths” or “children” were used instead.

In the second category, keywords are used to highlight existing gender differences. An example of this is taken from the Youth Policy: “Among young people, a higher proportion of men, compared to women, are members of political parties.”

In 88 out of 115 cases, the mentioned keywords are used to describe gender differences. The majority of these are found within the Youth Policy.

In the above table, we also present a special keyword review of the Sports Policy. The results show that the keywords occur 34 times. In essence (75 percent of cases), “women”, “men”, “girls” and “boys” are not used to describe gender differences, but in order to highlight that sport should be available to both sexes.

Words but no analysis

One conclusion to be drawn is that when sex and gender equality perspectives are not made visible in the Budget texts or in charts and tables, there is a risk that gender differences and gender issues might be made invisible and thus persist. The same applies to the resource imbalance between the sexes. The government uses the words women, men, girls and boys, but without a gender equality analysis. This means that the policy does not lead to those changes required to reach greater equality.

Another conclusion is that the issues are not discussed in terms of conflict. Mostly it is “the feminine” behaviour that is being discussed, and how this relates to an implicit ‘male’ norm. Any problematising of this norm and its relevance to policy priorities and resource allocation from a gender perspective is not being made.

Visualizing gender and allocating resources

Labour market and working life are important elements of Government policy. Here we present an in-depth survey of these areas, to show how gender analysis can be done.

Expenditure area 14 includes two fields, Labour and Working Life. ¹The area Labour Market amounts to just over 87 billion, which represents 99 percent of the funds and mainly consist of job placement, employment programs, Unemployment Insurance, Wage Guarantee payments, the European Social Fund and the authorities; the Public Employment Service, the Council for the European Social Fund in Sweden (Swedish ESF Council), The Unemployment Insurance Board, IAF, and the Institute for Labour Market Policy Evaluation, IFAU. The area Working Life barely makes up one percent of the expenditure area and includes “Work Environment, Labour Law and Salary Formation, as well as the Work Environment Authority, the Labour Court, The National Advisory Board on Patent Rights and Compensation Settlements for Inventions at Work, the ILO Committee and the National Mediation Office”.

¹ In 2009 the government changed the classification of expenditure areas and in connection to this moved gender equality interventions from Labour Market Policy to the current expenditure area 13 – Integration and Gender Equality.

During the summer of 2009, the Government presented an action plan to promote gender equality in employment (Written communication from the Government 2008/09: 198 “Gender Equal Labour Market – Government’s strategy for gender equality in the labour market and in the business sector”). The written communication includes 68 items divided into four main areas:

1. Counteracting gender segregation in the labour market and business sector
2. Promote equal conditions for entrepreneurship
3. Equal participation in working life
4. Equal working conditions

We will here highlight a number of examples from the labour sector and discuss them from a gender equality and gender mainstreaming perspective.

Patterns in the labour market

What are the sex and gender patterns like in the labour market? In both the Budget and the Action plan, the Government makes a description of the situation based on available statistics and knowledge. The figures show both segregation and hierarching. The Government thus has a solid basis for their action to address inequality concerns.

Then, what does the target group for the Labour Market Policy look like? Statistics Sweden (SCB) continuously measures employment and unemployment, including all persons in the age range 15-74. The latest reading is from the last quarter of 2009, and shows that the employment rate among men was 66 percent, and among women 61 percent. Unemployment was thus higher among men (9 percent) than among women (8 percent). Compared with the same period in 2008, unemployment had also increased more among men (2.6 percentage points), than among women (1.5 percentage points). In addition, one in three of the unemployed aged 15–74, were unemployed long term. Even here, the proportion of men was larger than the proportion of women. At present, therefore, men seem to be in higher need for social activities than women.

SCB also measure whether the employed are satisfied with their amount of working hours; or if they think they have the time available to work more. The latter category is called underemployed. According to the poll, many more women than men are underemployed. This is important knowledge for the government when planning interventions in the labour market sector. Then, how do things stand with interventions?

Over 60 percent of the total expenditure for Labour Market Policies goes to compensation for unemployment and activity support. According to SCB’s calculations, the individual man receives a higher amount of compensation (average in 2007 was SEK 57 000) from the unemployment fund than the individual woman (average in 2007 was SEK 47 000). We also know that male unemployment today is higher than female unemployment: 9 percent among men, and 8 percent among women. Thus we can conclude that men receive a higher proportion of the unemployment benefit than women.

Nearly 17 percent of the expenditure goes to wage subsidies and Samhall (which is a government owned company providing development opportunities for people with disabilities through

employment). The Public Employment Service reported in 2005 that a higher proportion of men than women were identified to have a disability. At the same time, the unemployment compensation is based on the degree of employment. This means that as the women of this group, to a higher degree than the men, work part-time; they receive part-time compensation, and thus a lower compensation.

Nine percent goes to labour market intervention programs. The reported gender differences are significant here. One example is the “Introduction to working life” intervention, which covers those who have reached the time limit for health insurance. In this group, two-thirds are women and one-third are men (www.arbetsformedlingen.se). Thus, a larger share of these resources in this support goes to women. However, note that, in general, the individual woman receives a lower amount than the individual man.

Four percent goes to the Government’s wage guarantee payments. The annual reports from County Councils and the respective responsible authority, the Legal, Financial and Administrative Services Agency, are lacking information about how the Government’s wage guarantee is allocated between men and women. To this, there is no analysis of how the need arose, i.e. who, or what is responsible for the company’s bankruptcy that resulted in a situation where the Government had to contribute resources to save the employees’ income.

Example of Government interventions

The Government has launched a series of labour market interventions, some of which are presented here. We have mapped out the expenditure area and to some extent analysed how resources are allocated. We can see that a higher proportion of men, than women, are unemployed. This is reflected in the Labour Market Policy: men, in general, benefited from the resources to a higher extent than women. The government clearly defines women’s and men’s separate labour market patterns. But it makes no analysis of how interventions will affect women and men, particularly in relation to supportive measures from other areas of expenditure. Complementary budget for the labour market is, above all, the individual’s total time budget; where the amount of unpaid work affects opportunities for paid employment. Public interventions to support paid work can, for example, be found within the education area, as well as the government’s promotion for tax deduction on household-related services and the Gender Equality Bonus.

1. The Job and Development Guarantee

The government writes “The aim of the Job and Development Guarantee is to offer the long term unemployed individually tailored interventions in order to, as quickly as possible, make them retrieve work.” The Government itself accounts for the outcome in the bill, and states that the proportion of women and men has been equally distributed among participants in the guarantee.

2. Special Employment Support

The aim of the Special Employment Support is to get the long-term unemployed into work. This should be done by economically stimulating employers to hire people who have difficulties getting a regular job. According to the government, just under 5 900 people had, in 2008, a Special Employment Support; of these 40 percent were women and 60 percent were men.

3. The Job Guarantee

The target group for the Job Guarantee is unemployed youth between ages 16 and 25. The Job Guarantee provides young people with intensified support for mapping, study guidance, career guidance and coaching on job search activities.

The government reported that in 2008 the proportion of men (56 percent) in the Job Guarantee was higher than the proportion of women (44 percent). This corresponds approximately to the gender distribution among all those in the age group 16–24 years, who are registered as unemployed and enrolled in programs: the group comprising 58 percent men and 42 percent women.

4. Special Support for Persons with Disabilities Reducing their Ability to Work

These interventions include wage subsidies, security and development of employment opportunities and Sheltered Public Employment (OSA) or Samhall. The government noted in 2008, a slowdown in the number of participants from this target group, compared with the previous years. Consistently interventions are characterized by an uneven gender distribution (60 percent men and 40 percent women). This is comparable to the fact that men make up 55 percent and women 46 percent of the total amount of persons with disabilities who are enrolled. The most unequal employment distribution is with OSA, where women hold barely 30 percent of employment.

5. Various Employment-Supports for Persons with Disabilities

In addition to different supported employment, the Government has also committed resources to the Public Employment Service to give support to work aid or personal assistance. This is particularly the case for introductory and follow-up support, as well as special start-up business support for this target group. In 2008, a total of 13 300 people received these types of support, at a cost of SEK 440 million. The gender distribution is uneven among those that can benefit from the various interventions. There is a majority of women (2 600 women, in comparison to 1 800 men) who receive support for work aid and also women form the majority for the relatively few who receive the special start-up business support. In contrast, there is a male dominance among the beneficiaries of both a personal assistant (2 000 women, in comparison to 3 400 men), and the special introduction and follow-up support (1 300 women, in comparison to 1 700 men).

6. Measures to Increase Integration

The Government has given the Public Employment Service the mission to improve the establishment of the foreign-born into the labour market. The Government particularly highlights interventions for newly arrived immigrants. In the first half of 2009, there was an average of 166 900 foreign-born people registered at the Public Employment Service each month. The gender distribution was 47 percent women and 53 percent men.

7. Step-in Jobs

Step-in Jobs are subsidised employment with private or public employers for newly arrived immigrants, mainly asylum seekers. The government reported that the number of people employed in Step-in Jobs rose sharply between May and December 2008; from 760 to 1 900 people. In June

2009, 2 600 people had Step-in Jobs. Far more men than women held Step-in Jobs, but during the first half of 2009 the share of women slightly increased from 27 to 30 percent.

8. Capacity Building Interventions with Resources from the ESF Council

Sweden received grants from the European Social Fund of approximately SEK 6.2 billion during 2007–2013. In order to receive the grant, the same amount of funds needed to be nationally co-financed. The program is divided into two areas: “Supply of competence” (30 percent) and “Increased labour supply” (70 percent). The Government recognises that the planned number of participants in these projects will amount to 130 000, of which 48 percent are women and 52 percent men. Nearly 500 projects, mainly directed at people who are far away from the labour market, have received funding. 50 000 people are planned to participate and according to the government the gender distribution among them is balanced.

Action plan for gender equality in the labour market

In the above-mentioned action plan for gender equality in the labour market, the government defines the labour market situation from a gender perspective and presents 68 measures that are already partially implemented or that will be implemented. The action plan indicates what problems the government considers need to be solved, and how to solve them.

Table 4
68 Labour Market Policy interventions for promoting gender equality

	Both women and men	Women	Men	Total number of interventions
Number of	50	15	3	68
Uncertain	15	-	-	15

Of the 68 interventions, some are aimed primarily at women (15), and some primarily at men (3). The majority are aimed at both men and women (50). We have identified a number of actions that we question whether or not they promote gender equality at all.

It should be noted that most single-sex interventions target women in different ways. Interventions comprise, inter alia, that: women’s behaviour is to be studied and analysed, women should receive support to start businesses and women are to receive assistance in qualifying themselves to board seats. The three operations that we have classified as primarily focused on men are efforts to reduce youth dropout from high school (mainly boys), the gender bonus for shared parental leave, and a mission to analyse “issues concerning men and gender equality, including focusing on work life and opportunities to combine work with active parenting”.

Several actions are difficult to understand in regards to how they will promote equality. A couple of actions are about regulatory reforms for entrepreneurs. We did not find any studies showing that women would have greater difficulties handling administration than men. Rather the opposite, according to a study by Skatteverket (The Swedish Tax Agency) showing that men “are more likely than women to take chances to make deductions they are not eligible for” in their tax declarations. An important question to consider is what consequences a reduced examination will entail. The government should follow up on this issue to ensure this effort leads to greater gender equality.

Another effort by the Government is to increase access to financing through the State agency Almi. The majority of those who receive assistance from Almi today are men. The Government has not given directions of how Almi should specifically work to change this. Over 60 percent of those who start businesses are men, while barely 40 percent are women.

Other interventions are Increased Employment in the Health Care Sector Through Business Support and Deregulation of the Pharmacy Market. We lack an analysis of the real conditions of employment in this field. These markets show great similarities with the energy market – mainly the very high threshold costs, i.e., high up-front costs for infrastructure, such as hospitals and clinics. This kind of market runs the risk of ending up with a few dominant companies – a situation that is unlikely to contribute to greater gender equality.

The Government also allocates funds to increase freedom of choice in services from Municipalities and County Councils. We doubt that a greater freedom of choice is a measure of gender equality as such. Greater freedom of choice is usually positive, but may also bring more responsibility of knowledge and investigation for those who are to make the choice. Since generally more women than men today are responsible for the contacts for both children and relatives towards authorities and other social services, this choice may mean that more women will need to spend more time examining the range of services deeper, for themselves as well as for their children and families. This could actually increase the time women spend in unpaid work.

The Government also brings up the In-Work Tax Credit as a measure for gender equality, based on the fact that low-paid part-time workers receive the largest percentage of returns when increasing their work. However, from what we can see in the statistics, this is an operation more suited to men's needs and behaviour. Men are to a larger extent unemployed and they have, in relation to the amount of unpaid work they perform, opportunity to work more. Women work more part-time because often they are not offered full time jobs, and thus they find it more difficult to reach full-time work hours.

As gender equality measures, the Government also refers to New Start Jobs within the public sector, as well as temporary New Start Jobs for those who are part-time unemployed. However, most of these jobs are offered to men. The Government's website reports that during the first half of 2008, 32 percent of all New Start Jobs went to women, and 68 percent to men.

Moreover, the Government brings up the limited rights to unemployment benefits as an equality measure. They argue that it is intended to counteract involuntary part-time employment. It is difficult to understand the reasoning behind this stance. This stance assumes that a risk of non-payment would provide women with full-time jobs; however, women are underemployed due to the lack of availability of work.

The question the Government should ask itself is whether these measures contribute to achieving the gender equality objectives. There is no such analysis presented. A comprehensive, continuous follow up analysis should be conducted, focusing not on activities, but on results.

Economic gender equality

The crucial question that needs to be posed with regards to the Government's Budget is whether it results in an equal society. Does the Government monitor for lifelong financial independence and are conditions being created for care without subordination?

One of the foundations for economic equality is, according to the Gender Equality Objectives, that women and men should have equal access to financial resources, i.e., incomes coming from ownership, as well as from employment and paid work. In Table 7, from the Budget in Annex 5: Economic equality between women and men, we see a description of the current state of women's and men's disposable income in 2007. Disposable income gathers the different types of incomes received by citizens, and is shown both before and after taxes. According to the table, women's average earnings of work and business enterprises amount to 71 percent of men's equivalent average income. Men also receive a higher share of taxable benefits: pension, unemployment benefit, parental allowance and sickness benefits. Here the disparity is not as great as between the wage and entrepreneurial income. This is primarily because men, more often than women, reach the maximum benefit amount, which thus balances the revenues. For average income after tax, women have 78 percent of men's income; for income from interest and capital, women on average earn 29 and 68 percent respectively, of men's earnings. Women receive a much greater extent of the overall family support, including child benefits, financial assistance and Maintenance Allowance. The women's proportion of men's income is in this case 177 percent. This is our starting point for the analysis of economic equality.

Gender segregated labour market

It is common practice to make comparisons between the Swedish context and those abroad. For example these comparisons have been made regarding gender segregation in the labour market to the number on sick leave. We argue that these types of comparisons are similar to comparing apples with pears. In Sweden, eight out of ten women are active in the labour force. In other European countries the figure is six out of ten women. In some cases only four out of ten women have paid work.

These comparisons will also show that the Swedish labour market is perceived segregated compared to other European countries. One explanation is that, in Sweden much of the traditional care work, performed by women, has become part of the labour market. In other countries this care work must be performed in addition to paid work, and will not be included in the labour force statistics.

Table 7
Disposable income for different income categories, 2007
Persons aged 20–64. SEK per year, and allocation, percent

	Proportion with income		Average income for those with income category		Women, proportion of men
	W	M	W	M	%
+ Salary	84	85	215 300	303 800	71
+ Entrepreneurial income	10	16	55 100	83 600	66
= Salary, entrepreneurial income	86	89	215 400	302 900	71
+ Sickness benefit	25	15	71 500	86 100	83
+ Parental allowance	22	17	30 600	16 200	189
+ Unemployment allowance	10	8	44 600	57 000	78
+ Pension	13	11	56 100	95 200	59
+ Other tax liability	4	2	22 600	6 900	328
= Taxable allowances	52	41	70 400	75 400	93
= Income before tax	97	97	229 000	310 600	74
- Central Government and municipality income tax	93	94	63 400	97 000	65
= Income after tax	97	97	168 000	216 500	78
+ Interest, dividends	70	69	7 900	27 500	29
+ Capital gain	26	28	78 300	115 500	68
- Capital loss	3	5	10 700	21 400	50
- Tax capital	89	89	2 800	9 100	31
- Other tax	96	96	5 100	5 900	86
= Income before benefits	98	98	184 800	250 800	74
+ Child benefit	37	31	13 200	12 300	107
+ Housing Allowance	9	5	20 500	18 500	111
+ Financial support	4	4	38 800	34 000	114
+ Maintenance received	10	2	19 900	19 700	101
- Maintenance paid	2	7	14 100	17 300	82
= Total family support	44	42	22 700	12 800	117
+ Study Allowance. Loan + allowance	9	6	44 900	43 700	103
- Study loan payment	24	17	9 200	10 500	88
Total disposable income	100	100	193 600	253 400	76

Note: The average income refers to those with the income category in question. This means that the sum rows values are not equal to the sum of the reported mean value.

Source: Statistics Sweden (SCB), HEK, and our own calculations. The table is taken from *Economic equality between women and men. Reprinted from the Budget Bill 2010.*

A higher proportion of women compared to men in the labour market have a higher expected rate of sick leave. There are several reasons for this, these include the fact that more women than men become sick from their work and women are also the ones more likely to take care of sick children and relatives. Due to our notions of gender, this caring role often becomes the woman's chore. Therefore, women's higher absence from the labour force is largely explained by gender patterns.

This does not show to the same extent in some other countries as many women do not exist in the labour market.

Wage levels and incomes

According to the National Mediation Office, the overall wage gap between women and men was 16 percent in 2008. Thus, women on average earn 84 percent of what men earn. When differences in occupation, education, age and working hours are taken into account, the difference is 6–7 percent. The National Mediation Office used a method known as standard balance for their calculations. (The National Mediation Office, 2009)

In the Budget Bill 2010, Annex 5 Economic Equality Between Women and Men, see Table 7, the Government gives an account for how taxes and fees are distributed between women and men. It can be seen that, on average, men have higher incomes and greater surplus of capital than women; men therefore pay more tax on income, capital and other assets. Men's higher taxable income also means that men pay more municipal tax. More men than women also pay state income tax, and they also pay a higher average amount. In 2007, the average amount of final tax for men was SEK 112 000, and for women SEK 71 300 kronor. Note that this is due to gender patterns.

The Activation Principle

The Alliance Government has up until 2010 lowered taxes for workers with a total of 74 billion per year. This means that all other taxable incomes in relation to incomes from paid work will leave less money in the pocket for the individual.

The tax is also progressive, this means that the percentage rate is lower for low-incomes and rises with income growth. Thus, a person who works part time and works an additional hour receives a relatively higher rate of return (in percentage of income – not necessarily in ready cash), compared to a person who already works full time and increases work by one hour. Women, on average, work less hours of paid work than men. Thus, women's so-called marginal rate of return for an additional paid hour of work becomes higher than for men in general. According to the Government, this is thus a measure for promoting equality in working life. But like we said in a previous section, this must be questioned based on the offers of work and the time budgets.

With the Activation Principle, the Government also intends to increase the total number of paid work hours. An increased number of paid work hours, increases Sweden's GDP, which today is our measure of welfare. According to estimates from the Ministry of Finance, Sweden's GDP would increase by 15 percent if women would expand their paid work to the same level as men's paid work. The question remains how this is supposed to be done?

In-Work Tax Credit

As raised in a previous report, Sweden – the Gender Equality delusion (2009), the In-Work Tax Credit has led to men, on average, have received a greater tax alleviation in ready cash, compared to women (Government committee of inquiry). Thus, men as a group have more left in their wallet. The differences are also great between income groups. The ones who earned the most In-Work Tax Credit is a group of highly paid men, both per person and in proportion to the total tax deduction. Although the Government argues that the low-income earners receive a higher proportion of money

in relation to their salary. The fourth step of the In-Work Tax Credit took effect on January 1, 2010, and will cost about SEK 10 billion. This fourth step follows the same logic as the previous steps and thus means that rich men will benefit even more.

In December 2009, DN (Sweden's largest morning newspaper) reported that the gap between rich and poor is increasing dramatically. This is also supported by a report from the National Division of the Swedish Trade Union Confederation (LO) (Fransson, 2009). Inequalities have increased most dramatically since the Alliance Government took office, but they were growing even before that. The main reason for this development is that women earn less than men, and that they therefore do not benefit as much from tax deductions and reduced fees. Both SCB and LO has produced statistics showing that income inequality has sharply increased.

The part-time workers unemployment benefit

In order to increase the incentive for women to work full time, the Government has limited access to unemployment benefits for people who work part time (Measure nr. 33 in Govt. Comm. 2008/09: 198, Annex 1). As of April 7, 2008, unemployment benefits for part-time workers were restricted to 75 days. Prior to this date, a person could receive a part-time unemployment benefit for several years. The Government has argued that the new rules were designed to prevent people from being trapped in involuntary part-time employment. The Action plan for gender equality in the labour market states that the purpose of the restricted access to unemployment, among other thing, is to combat involuntary part-time employment. The Government, however, writes in the Budget that it is difficult to make an overall assessment of the impact of this reform as it is so new. Nevertheless, it concludes that the reforms have strengthened incentives to work.

The Swedish Fiscal Policy Council, representing Sweden's political economists (represented by six men and two women), has been the main proponent for reductions in benefits. They claimed that the lower unemployment benefits reduced unemployment in the long run. They further claim that this gives stronger incentives to seek employment, as well as incentives for wage moderation. But in May 2009, the Swedish Fiscal Policy Council changed their standpoint. They then said that: "these factors play a smaller part in economic downturns." Instead, the Council proposed: that Unemployment Insurance should be cyclical; that the time period of 80 percent compensation should be extended; that the lowest amount as well as the maximum compensation should be raised; and that Unemployment Insurance should be public and mandatory (again). Thus the Swedish Fiscal Policy Council proposed that the Government turn 180 degrees from the 2006 election, when the Government reduced the amount of compensation, set stricter time limits and made unemployment compensation "voluntary".

Of the unemployed, there were 51 percent men and 49 percent women in 2008. According to employment statistics, women constituted 62 percent and men 38 percent of the approximately 260,000 persons, who in the same year indicated that they were under-employed, which means they considered themselves to be working less hours than they would like to. Also in the group dormant job seekers, i.e. persons who are outside the labour force, but who are willing and able to work, there were more women than men (53 percent women and 47 percent men). The causality of the Government's conclusion, that a lower compensation would put the under-employed into the workforce, is not entirely easy to follow. The Government's incentive to work strikes hard against the group of under-employed women.

There are several reasons why women work part time. One is that women often perform more unpaid care work, primarily as mothers of young children. If men took their share of unpaid care and household work in accordance with the gender equality objectives, far more women would be able to work full time. Another important, and even more significant reason is the involuntary part-time work due to employment structures in female-intensive industries. A large proportion of the jobs offered are part-time jobs. One explanation lies in the historical conditions. These conditions are tenacious relics left over from women, who in the past requested part-time work (before supportive institutions such as childcare were expanded). Some female-intensive occupations and industries were then adjusted to part-time work. Also, employers who require high staff flexibility only offer hourly and part-time positions. When women want to work full-time, the structure of the employers needs to change. Instead, the Government has chosen to put pressure on the part-time unemployed women with lower compensations, thus placing responsibility for the structural problems on the hands of the individual woman. We believe that the structure and organization of work should begin with women's actual needs and wishes.

Inspiration to possible solutions comes from a large project in Nynäshamns Municipality. This project showed that when employees in the municipal care organisation were offered more stable employment and the opportunity to work full time, the municipality saved big money. The initiative led to more permanent employments, thus reducing the costs of additional time and overtime. Even sick leave declined significantly. In total, the costs for labour were reduced by several million SEK (DN, November 11, 2009). The policy of the project is that full time work should be a right, and part-time an opportunity.

According to the results of the project it is socio-economically profitable to offer women who want it, full-time work and more secure forms of employment. The question to the Government thus remains: How will a limitation of unemployment benefits provide these women with full-time jobs?

Sickness Insurance

The financial compensation for sick leave is dependent on income level and working frequency. There is a cap on the amount that is paid out in sickness benefit. Men work more in the labour force than women, and have higher salaries than women; thus men on average receive a higher payment per sick day than women. In the Budget Bill, Annex 5, the Government accounts for men's average income from sickness benefits to be SEK 86 000, while women's average is SEK 71 000. Compared to the tax money paid by men and women respectively, the system leads to redistribution from men to women. The reason for this is that more men than women reach the maximum compensation, and that women have an average higher sick listing frequency (HSV, 2005). Women also work more part-time than men, why the sickness benefit is based on part-time work.

In order to reduce ill-health rates, new rules were introduced for those on long-term sick leave, on July 1, 2008. Today, a person may receive sickness benefits for a maximum of 364 days, during a 15-month period. After this period, the sickness benefit may be extended for a maximum of 550 days. After this, the person is transferred to the Public Employment Service "Introduction to working life" for three months. Government reports that two-thirds of those transferred are women, while one-third are men. By New Year 2009/10, 16 000 persons were transferred to the Public Employment Service. Another 38 000 are expected to be transferred during the year. In exceptional cases it is possible to get a further extended sickness benefit, called "extended sickness benefit in certain

cases". This extended benefit can be requested in the case of hospitalization, extensive treatment elsewhere, significant lack of perception of reality or the risk of being seriously impaired if you are working or participating in the introduction. There are no figures on the distribution between women and men.

The Government has tightened the evaluation of symptoms permitting sick leave, and sick leave periods have been shortened. The two diagnoses that have been the most questioned and that have had the sick leave period shortened are: unspecified pain in back, shoulders and neck, and mild or moderate anxiety, depression or stress leading to sick leave for more than 30 days. Of the majority of persons with these types of diagnoses, 60–70 percent are women. Försäkringskassan (the Swedish Social Insurance Administration, Social Insurance Report 2009:5) also reports that the sick leave for women-specific diseases—such as toxic goitre, migraines and pregnancy nausea—has become shorter. Another phenomenon has been that pregnant women with severe physical problems and disability to work have been denied compensation from the insurance fund. The reason given is that pregnancy related problems have been considered part of the normal life process and not classified as disease. In December 2009, Försäkringskassan was sentenced for discrimination for these arguments.

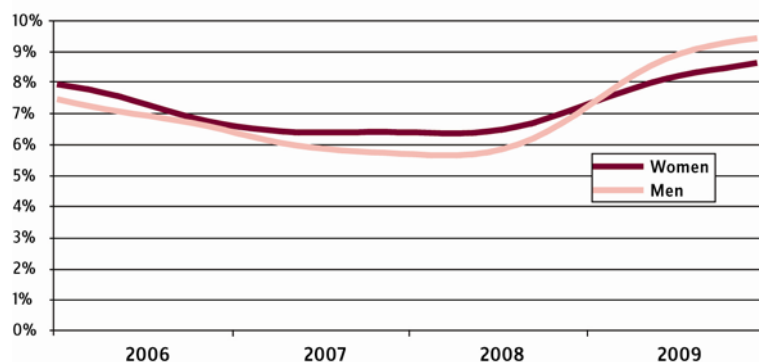
There are many possible explanations for why mainly women suffer from repetitive strain injuries from work. Back in the late 1980s researchers asked how Governments could choose to invest in technology that allows us to go to the moon, but not in technologies that can facilitate the work of female-intensive workplaces, helping them escape repetitive strain injuries and other physical detriments from their work. The current Government has invested in research funding to analyse women's sick leave, but where are the targeted investments in technological development?

The economic crisis – a crisis in gender equality?

In 2008, the world economy went into one of the worst post-war recessions so far. In the past Budgets, the problems have been addressed and a rescue package has been installed. The following chart shows that the unemployment rate for men increased dramatically since December 2008, while the increase took place a few months later for women. In July 2009, men's unemployment went past the unemployment of women. Men's unemployment has since seen steeper rise than women's.

This trend is similar to the development of the deep recession of the early 1990s. Also at that time, men's unemployment rose steeper than women's. The Gender Equality Policy report Power to shape society and their own lives (SOU 2005:66) describes the effects of the crisis on women and men. Since the industrial sector is one of the first sectors to suffer in recession, and as this is a male-intensive sector, men's unemployment initially rises steeper than women's. This led to targeted labour political measures that kept a larger part of men employable until the crisis was over and they quickly had jobs again.

Unemployed persons aged 15-74. Estimated trend of seasonally-adjusted values 2006-2009. Unemployed, in percentage of the workforce.



Source: Labour Force Survey (AKU), Statistics Sweden

In comparison, women's unemployment rate increased a few years later. This was due to lower tax revenues since a large percentage of women work in the public sector. During the 1990s crisis, women's unemployment did not meet measures to the same extent as men's unemployment. Experience has shown that the women had to solve their problems on an individual basis. When jobs disappeared within the elderly care and childcare, conditions and security in the labour market also deteriorated. More women began working part-time and in precarious employment forms. Also, sick leaves increased. Women "chose" education to a higher extent. During, and after the crisis of the 1990s it was mainly the blue collar women's labour market and work conditions that deteriorated.

What today's crisis will bring is as yet difficult to say. Tendencies similar to those of the 1990s can already be perceived. In January 2010, there were 80 000 fewer employees than in January 2009. Most notably, the number of employed women has declined. January 2010 was also the second consecutive month in which the municipal sector showed a statistically proven decline. Tryggvi Hallgrímsson (Centre for Gender Equality, Iceland) confirms that unemployment has increased dramatically for both men and women in Iceland. Initially it was worst for men. Now, however, men have got their jobs back, to a much higher extent than women.

Gender equality in crisis politics

The report National Expert Assessment of the Gender Perspective in the National Reform Plan for Employment (2009), which was written by Anita Nyberg on behalf of Sweden, shows that the interventions contained within the Government's rescue package—consisting of investments in infrastructure, tax deductible household-related services and resources to the municipalities—are not gender mainstreamed. This means that the measures go against the Government's own action plan.

In the Budget 2010, the Government presents anti-crisis measures totalling SEK 32 billion. These are, according to the Government, actions that aim to mitigate the fall in employment, preventing unemployment from staying and safeguard the core of welfare. But these anti-crisis measures are also concerned with actions to encourage more and growing businesses, as well as about protecting the climate. The Budget lacks a gender analysis related to these efforts. Whether or not these measures will contribute to meet the Government objectives of, especially, economic gender equality is unclear.

Table 8
Government's anti-crisis measures

SEK Billion	2010	2011	2012
Temporary anti-crisis measures	12	2	- 0,4
Municipalities	8		
Infrastructure	1	0,1	- 0,4
Labour market	1		
Education	2	2	
Increase sustainable employment	12	12	12
Enhanced In-Work Tax Credit	10	10	10
More and growing enterprises	2	2	2
Welfare	8	10	11
Reduced tax for pensioners	4	4	4
Law enforcement and judicial system	3	3	4
Climate, BTP (Housing Supplement for Pensioners), health care and elderly care	1	2	3
Change in financial savings			
Public sector of measures in Budget Bill 10	-32	-24	-22

Source: Ministry of Finance

Business development and entrepreneurship

The Government invests heavily in business development and increasing women's entrepreneurship. The proposed measures are, for example, business advice to women entrepreneurs as well as research on women's entrepreneurship. One important explanation regarding why there are so few female entrepreneurs is assumed to lay in the impenetrable public sector. Many entrepreneurs choose to become active within the industry in which they previously served, and the Government believes that women do not have that option (Budget Bill 2006/07: 1). This is the reason the Government wants to expose major parts of the health care to competition.

Entrepreneurship is one of the prerequisites for private ownership. Private ownership becomes more and more important, in the scheme of how the market economy system has developed so far. Private ownership comes through entrepreneurship, and through the ownership of shares and stocks.

Listed company boards still only contain 19 percent women. The dominance of men in private company boards is thus overwhelming. One Government action, in 2009, was to launch a mentoring program. The program aims at supporting women who may run for board seats, but results are not expected yet. The strategy is to adjust women to the mould anticipated for board work, not to change the values of those with power.

Out of the total number of companies, about 25 percent are operated by women and 75 percent by men. 68 percent of all businesses are sole proprietorships (Swedish Agency for Economic and Regional Growth, 2009). Within the context of Gender Equality Measures, the Government has, inter alia, decided to opt for advice for women who choose to start businesses. Despite this, recent statistics show that far more men than women start businesses. During the second quarter of 2009,

14 000 new enterprises were started. Of these, six percent had mixed gender leaderships. Of the remaining 94 percent: 66 percent had male managers and 34 percent were led by women (Swedish Agency for Economic and Regional Growth, 2009). Thus, the proportion of women is higher among new entrepreneurs than among existing entrepreneurs, but it is still far from the minimum level for statistical equality, which is 40/60 percent.

In the autumn of 2009, the Minister for Enterprise and Energy formed a memorandum: 10 reformer i trygghetssystem för företagare (10 reforms of the social security system for entrepreneurs). The purpose is to improve the support of the self-employed when, for example, ill or parenting. We welcome the proposals but would like to point out that studies demonstrate that there have been major evaluation problems that need to be challenged. When it comes to childcare, entrepreneurship namely appears to be the release of women, but binding for the man. Men with their own businesses make up one of the groups of men who take the least parental leave. At the same time research shows that as early as the 1980s, women chose to become self-employed because it gave "greater opportunities to combine paid work with domestic work and family" (Sundin, E. 1988). These women, however, run no large companies. Their choices have rather been made out of a desire to take control of their time; to adjust the work effort to the family's needs. An important question to consider would be: have these women's incomes become less secure, and has their relation to the social security system deteriorated?

As we have previously noted, the Government believes the health care market to be a big market for women in business. The health care that is currently conducted by contract is run by about five private groups. The Official Report "Vård med omsorg – möjligheter och hinder" (Health care - opportunities and obstacles) (SOU 2007:37) discusses the oligopoly situation in the health care market. Oligopoly leads to increased profits for the company owners and increased costs to consumers; in this case the Central Government, County Councils and Municipalities, in other words the taxpayers. Furthermore, such systems do not allow space for small businesses.

In 2008, the total financial aid from the Central Government to the commercial and industrial arena amounted to just under one percent of GDP ("Statligt stöd till näringslivet 2008" (Government support to commercial and industrial life, 2008); Swedish Agency for Economic and Regional Growth). This is in line with EC State aid rules. The aid included reduced tax expenses for energy consumption, energy assistance, business specific and industry specific support, R & D support, support for small businesses, export subsidies, labour market support, regional aid and other support. The total aid amounts to SEK 28.8 billion, which is equivalent to SEK 9 231 per employed person in the commercial and industrial world. Two-thirds of the aid goes to reduced tax expenses for energy consumption. The second largest aid programs are: energy subsidies (SEK 2.99 billion), employment subsidies (SEK 610 million), transportation-related subsidies in regional aid (565 million) and business start-up grants (SEK 317 million).

Government incentives to get women to start businesses are interesting to follow. However, it would have been more interesting, if the overall policy and actions to increase business enterprises had started out from a gender equality analysis of the conditions for different groups of women and men. There is now a risk that the Government's "women's projects" obscures the need to change industrial and commercial policies as well as its ordinary efforts to meet the conditions and needs of different groups of women – beyond the male business standards that still exists.

Pensions

The pension system redistributes income throughout an individual's lifetime. All Swedish citizens are guaranteed a minimum pension upon retirement, but the major part of the pension is based on the individual's employment.

Because the pension is based on paid work, men and women have different amount of pensions. The older you are, the more the pension differs between the sexes. This system has maintained women's lifetime economic dependence on their spouses. The system is built on the women who were a prerequisite for their men's high level of employment. If the men themselves had needed to clean, cook and provide care for their children and their parents, it would have been impossible for them to have had time to engage in gainful employment to the same extent. Today, men perform 60 percent of paid work and women 40 percent, while women perform 60 percent of the unpaid work and men 40 percent. This has an impact on pensions.

However, there are additional factors that have influenced the pension level. Until the 1960s, women had special, lower "women's wages", just because they were female. Men were expected to produce better than women and were seen as the breadwinners, which was why it was considered that they should have a higher remuneration for their work. Today, there is still an average pay gap between men and women of around six percent, which cannot be explained by education, experience or skills. However, this pay gap can most probably be explained by gender. Women's work is valued less than men's work.

Factors that give women lower pensions, caused by gender patterns:

- part-time work
- wage discrimination
- higher claim of the parental insurance (VAB), which gives a lower pension-entitling income than the salary income
- more unpaid work than men
- poorer career opportunities and wage development; as parenting and unpaid work is not valued in the workplace

Since the pension system is based on income from work, the consequence is that men pay a greater sum to the pension scheme, compared to women, as well as they also get a larger share, compared to women. The Budget Bill, Annex 5, indicates that women's average pension amounts to 60 percent of men's average pension.

Women on average live longer than men, although this difference has decreased over time. In the early 2000s, it was discovered that private insurance companies gave women lower pension benefits than men, although they had paid the same amount of contribution. The insurance companies based their different benefit levels on the statistical difference in life expectancy between men and women. Sex was discriminated against. The companies were also convicted of discrimination. A solution to the problem of unequal pensions, offered by the Swedish Pension Agency on their web page, is for the spouses to share their pension payments.

"Lawful spouses or registered partners may transfer premium pension rights between themselves. / ... / The reason could be that he or she has a low income or no income at all and therefore is likely to have a low pension. During the transfer, the pension rights are reduced by 8 percent. That is, your partner will receive 92 percent of the amount that you have transferred. The rest of the money is distributed to all pension savers. The reason for the reduced amount is because it is expected that there will be more transfers from men to women than vice versa, and that women on average live longer than men. The pension for women must therefore be paid over a longer period of time. If any of you are entitled to a guarantee pension, it is not affected by the transferred premium pension rights." (The Swedish Pension Agency)

Here we thus find further evidence of how normatively the Central Government deals with differences between women's and men's living conditions. Male conditions make up the norm – they correspond to 100 percent of pension calculations, whereas all women are expected to live longer than all men, and should therefore receive a lower payment spread over that period.

This can be viewed as a structural punishment of women, as life is not determined by biological factors but is very much an outcome of lifestyle. But it is, above all, discriminatory because these women faced other socio-economic conditions and a different culture when they made their life choices, some 50 years ago. At a time when it was necessary to stay home for a long period of time with the children, women were not able to pursue careers the way men were. But should women be punished for this at the time of retirement? Both via a lower pension, based on its dependency on paid work, as well as the dispersed amount, because of their longer life expectancy? The Government should see it as one of their most important challenges to find insurances that really adapt to the individual, in accordance with culture development and changed values over generations. The individual should not be penalized for structural changes.

As for the pension system, we have more questions than answers. How are other transfers distributed to pensioners? Instead of receiving, for example, housing benefits, they might just as well get a higher basic pension? The younger person in the pair, who is more likely to survive their partner, is also likely to take a lot of care of the older partner. What complications does this entail from a gender perspective?

Tax deduction on household work

Government has introduced a tax credit for domestic work, mainly in order to facilitate women's participation in the labour force (Measure 46, Govt. Comm. 2008/09: 198, Annex 1). The tax credit means that the cost of buying household services will be cut by 50 percent up to an amount of SEK 50 000 per person and year.

The idea is that tax credit for domestic work will particularly improve women's opportunities, to release time from unpaid domestic work, for the benefit of paid working hours or education. Since the reform makes it cheaper to buy taxed household services, the Government hopes that the new jobs in the home services sector and the market for entrepreneurs will increase. The tax reduction is expected to lead to an increased demand, and that a number of unpaid hours of work, perhaps cash-in-hand, will move to the paid (taxed) sector and be included in Sweden's GDP (increased growth).

In 2007, the outcome of the deduction for household-related services showed that it was used by 0.6 percent of the taxpayers (out of which 57 percent were women and 43 percent were men). A third of those who used the deduction were over 64 years, persons aged 75 or more were the most common users. The proportion using the tax deduction was also relatively high among those in the age group 35–39 (www.scb.se, Welfare 2/2009). If you compare different types of households, tax credits were most commonly used by single female pensioners. The next group of frequent users was cohabiting couples with children, followed by single male pensioners and cohabiting couples without children. Single parents with children used the tax deduction significantly less than cohabiting parents with children, and single women with children used the deduction less than single men with children.

The tax reduction was also clearly linked to income. Among those with high income, the use of the reduction was much more common than among those with low income. For the entire population, aged 20–64 the median income in 2007 was SEK 240 000. Among those who used the tax credit, the equivalent amount was SEK 430 000. In 2008, the number of people who applied for deductions doubled, but the patterns remained the same.

The services purchased with tax deductions, during the second half of 2007, equal 800 000 hours of work, charged at a rate of SEK 300 per hour. This equates to approximately 1 000 full-time jobs. However, this does not translate into 1 000 new, taxable jobs, as some of the people who used the tax reduction already bought taxed household services.

In February 2010, new calculations presented how many jobs the tax subsidy of household services may have caused. Employers organisation Almega claims that up to 11 000 new jobs have been created, while an independent economist claims the figure to be around 1 000 jobs. The truth may lie somewhere in between, but it is in fact interesting that the results are so divergent. If employers use the opportunity to hire new employees with the additional subsidies, such as reduced payroll employment for young people or employment support; then what is the cost for each of these jobs, which mainly gives the well paid lower costs for the cleaning lady, in the form of public expenditure in other areas of expenditure?

SCB's employment statistics provide no answer to the extent of how the tax reduction has affected women's time in the labour market. A relatively small percentage has used the reform and those who have used it to increase their working hours are too few to affect employment statistics.

What is the balance sheet for moving unpaid working hours into paid working hours? For how many women does the increase in earnings per hour, through the job tax credit and tax deduction for household services, exceed the cost of locating one hour of housework to someone else? And how is the balance between the pay rise and the support functions that the government cut back on? Are lower taxes replaced with longer waiting times in health care centres? Or higher fees to the unemployment fund? What then, is the total effect? If women cannot afford to purchase services for domestic work, this only leaves a higher pressure on women's time.

The review shows that the main question that needs to be addressed is whether it is possible to draw firm conclusions about whether Government policy leads to a gender equal society. Is there sufficient basis for it? Follow-ups should be developed urgently! Based on the evidence available, it appears that the policy failed to take concrete steps forward.

Equal distribution of unpaid work

One of the Gender Equality Policy objectives concerns the equal distribution of unpaid care and household work. Women and men should take equal responsibility for household work and have the opportunity to give and receive care on equal terms. The objective includes unpaid work, care for the elderly and raising children. This includes both the person who provides the care as well the one receiving it. This objective can also be found in the United Women's Convention 1979.

Parental Insurance

The purpose of Parental Insurance is to pay women and men to care for their baby during its first year and a half in life. The Parental Insurance was preceded by the Maternity Allowance, which was introduced in the 1930s. Since 1974, the insurance is paid to both parents and it is up to the couple to divide the time between them. Up until the mid-90s this resulted in women taking almost all of the paid days. Then the first so-called "Father's Month" was introduced. During the early 2000s an additional month was introduced, giving both parents two months that could not be transferred. Försäkringskassan has shown that this second "Father's Month" has taken effect and that the fathers' parental leave has increased. Today, women on average take 78 percent, and men 22 percent, of the parental leave, but men who do not take any time at all are still numerous.

From a gender perspective "freedom of choice" in the form of Parental Insurance turns out to not offer any real choices. Both men and women tend to meet the expectations of their gender behaviour. This has an impact on both women's and men's paid work. In addition to lower lifetime earnings for women, it creates a perception of women as an insecure workforce. Men on the other hand, are seen as a safer workforce, as they are not expected to be absent from work to care for their children.

Gender Equality Bonus

On July 1, 2008, the Government introduced a Gender Equality Bonus in order to improve the conditions for equal parenting and equal participation in working life (Measure 47 in Govt. Comm. 2008/09: 198, Annex 1). The Gender Equality Bonus renders the parent who has been claiming the longest parental benefit tax credit from work. A certain amount based on the time he or she is working, while the other parent is claiming parental benefit, is deposited in his or her tax account.

The more equally the parents claim parental leave, the higher the bonus. If parents share parental leave straight off, and each take out 6.5 months, they receive a maximum bonus of SEK 13 500. Last year, only about 30 people applied for the bonus and only six households received it (DN, January 24, 2010). The low number may partly be due to few having had time to qualify for the bonus, and partly to complicated rules. Application must be done in time at Försäkringskassan, and the bonus is received together with the tax refund, that is, in many cases a long time after it is earned.

Child-Raising Allowance

Since July 1, 2008, the Government has given municipalities the option of introducing a Child-Raising Allowance to parents with children between one and three years, in exchange for parents not using publicly funded childcare. The contribution is tax-free at a maximum of SEK 3 000 per month. The grant does not contribute to pension or sickness benefit entitlements, but it is counted as income

when assessing entitlement to income support and Housing Allowance. Parents can work while they receive the allowance, but the allowance cannot be combined with other benefits, such as parental allowance or unemployment benefits. Parents can also share in the premium or give it to a relative.

Approximately one hundred municipalities have established the allowance. National statistics on the number of users of the allowance is not yet available. But the Government has assigned SCB to identify and analyse the effects of the allowance. The impact of the allowance may be seen from different viewpoints. What are the consequences for the children, for the parents who use the grant, for the day care programs, and for the municipalities and the economy of the society?

“Kommunernas finanser 2008” (Municipal finances 2008) reports the total allowance cost for the municipalities during its first three months in use: July 1 to December 31, 2008. Expenditure for this period amounted to SEK 13 million, which equals approximately 1 450 children with full compensation for three months.

A survey in DN, of how the allowance has been claimed in various districts of Stockholm Municipality shows that in 2008, 780 people claimed full Child-Raising Allowance in Stockholm. In proportion to the number of children between 0-5 years (which was about 60 000 according to SCB) a good percentage of the children had a parent who claimed full allowance.

A news article in DN (“Bidraget kan leda till isolering” (The grant can lead to isolation), January 5, 2010) described some of the consequences of the allowance. The allowance is used in immigrant dense suburbs and day care staff is concerned that children who need day care the most; to practice social skills and language development, may not have access to it. Furthermore, there are tendencies for older siblings to stay home as well. This can lead to six year olds entering preschool classes without any knowledge of Swedish, and in some cases with no experience of the world outside the home.

For mothers who could benefit from education and employment, the Child-Raising Allowance may lead to a more isolated life, where they become poorer and where the traditional division of labour between the sexes is maintained or enhanced. Even the day care centres may be negatively affected by the allowance as it undermines their economy.

The allowance is also claimed by parents who have paid work, but who choose to stay home a few extra months, to delay their child’s day care start. There might also be parents who have paid work, but who work in shifts without the need for public childcare. For the vast majority of parents in Sweden today, the allowance of SEK 3 000 a month is not a realistic option, from the economic point of view, especially in the case of single parents.

The conclusion to be drawn is that the Government’s efforts have failed to distribute the unpaid household work more equally between the sexes. The measure that has proved most effective, the not transferable parental leave months specific to each parent, has not been further developed by the Government.

Gender Equality Policy

The Alliance Government has, since it took office in fall 2006, made a shift in Gender Equality Policies and enlarged its budget more than ten times during the period 2007–2010. The policy area was until

2007/08, presented under the expenditure area Working Life. In the Budget Bill 2008/09 the Gender Equality Policy, together with the Integration Policy had its own expenditure area: Integration and Gender Equality. The question is whether this has led to greater equality?

This year's Budget shows that the expenditure area amounts to SEK 4.9 billion. Out of this, 4.3 billion, or 88 percent, goes to the municipalities for the reception of immigrants. 90 millions are budgeted to the Discrimination Ombudsman. The Gender Equality Policy gets 400 million, Special Gender Equality Measures. It is this 400 million that we survey in this section.

Table 9
Expenditure development within the area gender equality
SEK Million

Appropriation 3:1 Special Gender Equality Measures	Outcome 2008	Budget 2009	Forecast 2009	Proposal 2010	Estimated 2011	Estimated 2012
In total	207	400	535	400	35	35

Government Bill 2009/10:1, expenditure area 13, p. 47.

Table 9 shows that for 2008, a large part of the appropriation is not exhausted; instead resources have, in part, been shifted to 2009. However, for the years 2011 and 2012 expenditures will be reduced to 35 million / year.

Table 10
Derivation of the 2010–2012 appropriation level, 3:1 Special Gender Equality Measures²
SEK Thousand

	2010	2011	2012
Assigned 2009¹	400 094	400 094	400 094
<i>Changes resulting from: Decision</i>		- 365 000	- 365 000
Transfer to/from other appropriations		148	148
Other			
Proposals/estimated appropriation	400 094	35 242	35 242

¹ Government Budget according to the Riksdag decision in December 2008 (Report 2008/09: FiU10). The amount is thus excluding decisions regarding the supplementary budget for the current year.

² The table and note above are replicated from the Budget Bill 2009/10:1, expenditure area 13, p. 55

Table 10 shows that this is a result of the withdrawal of agreed resource allocation for Specific measures for gender equality in 2011 and 2012 (see footnote).

We have asked the Ministry of Integration and Gender Equality if they can explain how the resources to Special Gender Equality Measures have been distributed during the term of office, since the distribution is not clearly presented in the Budgets. Another question put to the ministry was why the resources in this area will be cut so sharply for the years 2011 and 2012.

In reply the ministry summed up that the special investment in gender equality has meant some eighty different measures within varying fields. In light of the four-year effort, the Government intends to submit a written communication to the Riksdag, in the May/June 2010, regarding how much money has been used and what these funds have been used for.

The direct incentives mentioned in the Ministry's response, are for the years 2007–2010, as follows:

- Action Plan focusing on combating prostitution and human trafficking for sexual exploitation
- Written communication from the Government 2008/09: 198 Equal labour market
- Written communication from the Government 2007/08:39 Action Plan to combat men's violence against women, violence and oppression in the name of honour and, and violence in same-sex relationships.

Having read through the sections on Gender Equality Policies in the Budgets 2007–2010, we conclude that there are deficiencies in the production of results and clarity on how resources to Special Gender Equality Measures have been used. The efforts that have been made lack any discussion of the results.

The Ministry notes that the Gender Equality Policy has administered funds to Special Gender Equality Measures during the years 2007–2010, corresponding to SEK 1.6 billion. This figure represents more than a tenfold increase of resources to the Gender Equality Policy. Listed below are some of the investments from the Budget for 2010, and later in relation to the four interim objectives of the Gender Equality Policy.

Equal distribution of power and influence

In total, SEK 54 million has been allocated to various measures aiming to achieve a more balanced distribution of power and influence between women and men. Resources have been devoted to a program for women's career development within the Central Government as well as to a national board program for women. An investigation of how the nomination committees are working to achieve gender balance on boards has also begun. An annex provided a special report on gender balance in Government authority boards at the end of 2008.

Economic gender equality

Funds totalling SEK 317 million have been allocated to the various measures which aim to achieve the economic gender equality objectives.

Regarding the allocation of economic resources between women and men, we are directed to the Budget statement, Annex 5, Economic Equality Between Women and Men. It is a short description showing that women have lower incomes, and less paid work, that they belong to professional groups with generally lower wages (than men) and that they are self-employed to a lesser extent (than men). The disposable income is more evenly distributed between the sexes than the income from paid work. Taxes and transfers give a certain levelling of income differences between the sexes.

Gender equal labour market

Several of the measures included in the Action plan for gender equality in the labour market, described previously in the section about the labour market, are funded by expenditure resources are Special Gender Equality Measures. The measures so far adopted amounted to SEK 172 million for this period. Under the heading "Policy stance" we are told that costs are calculated at SEK 235 million for the whole length of office.

The same heading is followed by the description of an EU conference, focusing on gender equality and growth, organised by Sweden during the Swedish Presidency in autumn 2009. Some of the points raised at the conference were:

- Women's ability to participate in the labour market on reasonable conditions
- Is it profitable enough for women to participate in the labour market?
- Social standards and the gender segregated labour market
- The economic slowdown and its impact on gender equality, the employment and women's self employment

Gender equality in higher education

A delegation to promote gender equality in higher education has been appointed, at a cost of SEK 60 million.

Gender equality in schools

The Government has appointed a delegation to promote gender equality in schools. The funding, allocated through Special measures for gender equality, is estimated at about SEK 85 million, out of the total cost of SEK 110 million for the entire intervention.

Equal distribution of unpaid domestic work and care

A total of funds equivalent to SEK 20 million have been allocated to different measures. SCB has, as an example, been entrusted to carry out a time use study.

Men's violence against women must end

The Government has allocated SEK 680 million for activities in the Action Plan to combat men's violence against women, violence and oppression in the name of honour, and violence in same-sex relationships.

Additional resources will come from other areas of expenditure. In total, the Government has, during the length of office, invested about SEK 1 billion to combat men's violence against women. SEK 466 million comes from the appropriation Specific Gender Policies. SEK 209 million has also been allocated to the implementation of the Action plan against prostitution and human trafficking.

Gender mainstreaming

A total of SEK 146 million has been allocated to various kinds of efforts to strengthen gender mainstreaming in the public sector. Swedish Association of Local Authorities and Regions (SALAR) has been given SEK 125 million (this amount has later increased to SEK 140 million).

The Government has instructed the University of Gothenburg to further develop methods for gender mainstreaming in the state and to create a forum for exchanges of experiences and conditions that will provide long-term support to gender mainstreaming. The total cost for this is SEK 13 million. It also points out that for a gender perspective to be incorporated in all types of decision-making in

Government, work on implementing the Government's action plan for gender mainstreaming in Government Offices has continued, a process that we discussed in a previous section.

Research and knowledge development

168 million has been allocated to research and knowledge development, out of which 88 million for research on women's health. Investments in networks and visiting researchers will be added.

The National Council for Crime Prevention (BRÅ) has been given SEK 60 million for research and knowledge development in areas covered by the two action plans: Action Plan to combat men's violence against women, violence and oppression in the name of honour, and violence in same-sex relationships, and the Action Plan focusing on combating prostitution and human trafficking for sexual exploitation.

Support for gender equality projects

The Government has instructed The National Board for Youth Affairs to annually allocate SEK 28 million in grants to organisations and activities on projects aimed at promoting gender equality.

Under the heading "A follow-up of gender equality policies", it is pointed out that SCB has been instructed to give suggestions on how existing statistics, within a number of priority areas that today are not gender-disaggregated, can be developed and presented so that a gender perspective can be made visible. The proposal is being prepared in the Government Offices, as part of the work with developing a system for monitoring Gender Equality Policies.

It is also stated that Sweden, while the president of the EU, put together the follow-up report that reviewed developments in the EU over the last five years in the areas addressed in the Beijing Platform (UN).

Resource allocation within culture and leisure activities

In this section we look at resource allocation in Category 17, "Culture, the Media, Religious Communities and Leisure Activities". First we account for the overall resource allocation in the area and then make a deeper analysis of the Sports Policy, giving specific examples of how resources are distributed between men and women, boys and girls. The section ends with some examples of what problems we see with the actual possibility of controlling the area.

In 2010, the total budget for Culture, the Media, Religious Communities and Leisure Activities totals approximately SEK 11 billion. The main expenditure items consist of Adult Education, Arts, Dance and Music, Museums and Exhibitions and Popular Movement Policy. The table below shows the overall allocation of resources within the expenditure area.

Table 5
Proposal to Budget 2010, for expenditure area 17
Culture, the Media, Religious Communities and
Leisure Activities

	SEK Million
Cross-cutting Culture Activities	600
Theatre, Dance and Music	2 000
Literature, Reading and Language	300
Visual Arts, Architecture, Form and design	100
Conditions for cultural Creators	350
Archives	350
Cultural Environments	900
Museums and Exhibitions	1 500
Religious Communities	50
Film	300
The Media	50
Youth Policy	150
People's Movement Policy	1 350
<i>Out of which are Sport Issues</i>	1 200
Adult Education	3 350
Supervision of the Gaming Market	50
Total for expenditure area 17	11 350

Source: Budget Bill 2009/10:1, expenditure area 17

As Table 5 shows, 30 percent of the funds are allocated to adult education, 20 percent to the Performing arts and music, and 12 percent to the Popular Movement Policy. Whereas Sports receive the majority of funds 13 percent goes to museums and exhibitions and the remaining 25 percent goes to, inter alia, cultural environments, archives, film, literature and cross-cutting cultural activities.

Sports Policy – example of method

The following study of the Government Sports Policy is an example of a method for describing how the distribution of resources between women and men, girls and boys can be analysed. In the sports field, there is access to gender-disaggregated statistics, which makes it possible to determine who actually receives Government resources. Many other areas have no such statistics, which then must be produced to permit an analysis.

The Government contribution to sports totals SEK 1 200 million. In addition, Svenska Spel (State-owned gaming company) contributes SEK 500 million, plus a premium of about 4 percent of the company's surplus from the lottery ticket Nya Penninglotten in 2009. Government support for sports has recently changed in order to increase funding from the Central Government Budget, to compensate for much of the contributions from Svenska Spel.

In addition, commercial sports receive SEK 2 500 million in tax break. In total, non-profit organisations get a tax break amounting to SEK 70 million, and some of this tax break is for non-profit within the sports movement. Government support for sports has historically been characterised by a

cooperative management model. This means that the Government sets objectives, aims and guidelines for the granting of premiums, but delegates implementation to the private body Riksidrottsförbundet, RF (National Sports Federation) (SOU 2008:59). Such a division of responsibility gives the Government the possibility of expressing their preferences and expectations of what outcomes Government grants should lead to – without controlling in detail how these objectives would be achieved (Swedish Code of Statutes, SFS, 1999:1177).

The overall Sports Policy objectives enshrined in the regulation of Government subsidies for sports activities are substantiated in mainly three main ways. In the Budget, the Government analyses Sports Policy direction and development. For funding in excess of the Government Budget, annual guidelines are made to RF. These guidelines identify the Government's Sports Policy objectives, aims, and feedback requirements. These guidelines are supplemented by appropriation directions containing Government appropriations with conditional entries. Finally, the Government annually decides on the sports movement's organisation of funds from Svenska Spel.

RF annually conducts a comprehensive feedback report to the Government, in which it, among other things, describes how the support is distributed between men and women of different ages.

The Sports objectives

Government guidelines and objectives for Central Government support clearly state that RF should equally distribute the money between women and men, girls and boys. The operational plan, adopted in 1997, stated that the objective of gender equal sports is "that sports should be formed from a gender conscious perspective, where the conditions for girls/women and boys/men, to the same extent sets the standards for activities, organizations, work forms, research and education". (SOU 2008:59)

"RF is obliged to report back on how public support is divided between men and women of different ages, as well as it should describe 'objectives and impact' of gender equality work within different affiliations." (SOU 2008:59)

Women's and men's equal access to "facilities, equipment and financial support to allow them pursue their sports" (SOU 2008:59) should also be included in the report. RF's gender policy, adopted in 2005, states:

"There should be equal opportunities for all, regardless of gender, to practice sports. It requires that women's and men's sports are valued and prioritized in a similar manner and that resources are distributed justly. All activities should be based on a conscious gender perspective".

The description of aims is thus extensive and ambitious, but it does not live up to the Government's own requirement for gender mainstreaming: there is no impact analysis, no comments on the statistic, and no analyses.

Do Government sport policies contribute to gender equality in sports?

The Government Budget does not contain any details on how the state resources for sports are distributed between women and men, girls and boys. Such facts should, however, be fairly simple to produce.

DN's survey of the Central Government sports support illustrated how resources are distributed between genders, within some areas (DN May 14, 2009). In 2008, the Central Government's total support for sports amounted to SEK 1.9 billion. DN's survey shows that billions worth of Central Government grants are based on a system that leads to girls being disadvantaged.

Two concrete examples:

1. The support for organisations, totalling SEK 265 million, was distributed in the way that women as a group of different ages who engage in sport activities, in general, received 16 million less than men as a group. Already 15 years ago, in 1995, there was a Government inquiry that revealed the same outcome. A similar inquiry was done in the most recent Central Government study on support for sports. The situation proved to be unchanged. The group of women still received more than 16 million less compared to if the money had been distributed equally between the genders.

2. A person choosing to involve in equestrian sports receive one third less financial support from the Central Government's grants per year, compared to the person engaging in hockey. Statistics show that sports such as soccer, hockey, handball and indoor hockey cluster at the top of the list of paid support millions. These sports have a lot in common – they are some of the major sports, they are team sports and they are dominated by boys.

Below is an account of the number of active members in various sports, as well as the gender distribution within highly gender-segregated sports.

Table 6
Men and women engaged in sports. Number and proportion.

Four popular sports among women	Four popular sports among men
Soccer 241 000	Soccer 764 000
Athletics 194 000	Golf 370 000
Gymnastics 171 000	Indoor hockey 137 000
Equestrian sports 164 000	Athletics 106 000
Sports with the highest proportion of women	Sports with the highest proportion of men
Equestrian 89 %	Ice hockey and Am. football 94 %
Figure skating 83 %	Bandy 92 %
Gymnastics 79 %	Billiards 90 %
Walking/hiking 69 %	Varpa and air sports 88 %

The figures indicate significant differences between women and men, girls and boys sports engagements. Equestrian sport has the highest proportion of girls out of all the sports. Equestrian sport is also the only individual sport that can compete with team sports in the top of the grant list for Local Activity Support (LOK), which is the single largest grant, representing almost a third of the Central Government financial support of SEK 2 billion.

Ice hockey

Percentage of boys/girls: 94 percent boys

Number of active members aged 7–20 (2008): 60 000

LOK grant (2007): SEK 41 000 000

Funds per active member aged 7–20: SEK 685/year

Equestrian sport

Percentage of boys/girls: 89 percent girls

Number of active members aged 7–20 years (2008): 94 000

LOK grant (2007): SEK 41 000 000

Funds per active member aged 7–20 years: SEK 435/year

Although equestrian sport gets most money of all the individual sports, DN's calculations show that it is far from enough to stand up to comparison with, for example, ice hockey. Anyone active in the country's most boy-dominated sport will, on average, get one-third more money per year than someone engaged in the country's most girl-dominated sport: A result that is at odds with both RF's and the Government's Gender Equality Objectives.

On January 1, 2009, new rules came into force regarding the local support activity (LOK). The new rules limited the percentage of training sessions consisting of theoretical activities to 30 percent, if they were to be eligible for LOK support from the Central Government. This hit particularly hard against equestrian sport because it consists of many ancillary activities, such as theoretical training relating to safety, or stable duty. Conditions for equestrian sport have, thus, deteriorated.

The Central Government activity support accounts for a fraction of an average club revenue. Other revenues include contributions from municipalities, which constitute the majority of the public sports support. In addition, the sports movement receives support and resources in the form of Municipal Establishment Subsidies, tax subsidies and subsidised work.

Municipalities provide facilities, equipment and materials at subsidised prices to a value of about SEK 3.5 billion (SOU 2008:59). The municipalities also provide intangible support, such as reservation of premises, advice and education, as well as providing personnel, resources and loss guarantees.

A study made in the community of Skellefteå, of the highly gender-segregated sports, ice hockey and horse riding, showed that differences in cash contributions to the two sports were not so great. But when the analysis included the Municipal Establishment Subsidy, the girls share only made up 22 percent of the total public support for sports (SOU 1996:3).

In the Government report *Föreningsfostran och tävlingsfostran* (Club education and competition education), it was found that the activities of the sports movement are controlled by the needs of the sport, rather than by the interests of the sporting (SOU 2008:59).

In recent years, the city of Stockholm's Sports Administration has published several studies on the sport and exercise habits of Stockholm's residents. A breakdown shows the same results as the Government report on sports. The policy focus, based on traditional competitive sport, is not in line with the wishes of Stockholm residents. This is illustrated by survey of the sport facilities Stockholm's young people would like the city to invest in. The results were particularly pronounced among high school girls. The establishments they gave highest priority included: indoor swimming pools/water

parks, outdoor swimming pools, gyms, halls for dancing and halls for yoga/meditation/Qigong, as well as bowling alleys.

Discussion on culture

Culture has long claimed a special position in relation to the Central Government through the arm's length principle. The self-image within the world of culture has been to challenge and criticise the social order and social structure. This image has, during the 2000s had a severe blow, for example, most recently by a study made by Radio Sweden, SR, on sexual harassment in the movie and theatre industry. The world of arts and culture has proven not to be a forerunner of democratic values; rather it has cultivated male superiority by notions of the "male genius" (SR, Ekot, February 15, 2010).

Culture is characterised by the gender system's two logics: men and women are kept apart, and men's activities and artistry are generally given higher value than women's. Women and men are found in various manifestations in the culture. In addition, gender stereotypes can be found both in what is performed on stage, as well as in the division of labour back stage. Hierarchism is clearly evident with men occupying positions of power both in the artistic process and in administrative work. Hierarching is also obvious in resource allocation. There is also an aspect of active/passive segregation within culture – men create and women are audience (SOU 2006:42).

The arm's length principle has characterised the Central Government's monitoring of the allocation of grants to the creators of culture. Since the early 2000s, the appropriation directions to the authorities within the culture area specify that they should strive for gender equality. The cultural policy objectives, established in 1974, include, inter alia, an objective of equality (which should be implicitly understood as including gender equality). However, it has not been sufficiently clarified.

The Government's control, with respect to gender equality, differs between the various grant allocating authorities. We perceive particularly weak governance in the area of culture. The most powerful authority in the area is the Counsellor for Cultural Affairs, which allocates a grant of nearly SEK 2 billion. The Counsellor for Cultural Affairs set a gender-equality and diversity perspective to be integrated into action in 2008. The requested feedback reports meant that the Counsellor for Cultural Affairs was to account for effectiveness and an analysis of the results in order to develop the area of operation.

When comparing the task description with other grant allocating authorities, such as the Swedish Research Council and VINNOVA, the mission statement to the Counsellor for Cultural Affairs seems weak and unclear. Both the mission statement and the feedback reporting requirements are more specific to these two other agencies.

Gender equality is a political statement. It therefore becomes problematic when the Government leaves unclear statements of objectives and results to the authorities. (Swedish Agency for Administrative Development, 2005, En effektivare jämställdhetspolitik (More Effective Equality Policy) 2005:1).

Auditors – the guardians of equality

An examination of how different accountants handle the Gender Equality Policy objectives makes clear that auditors, like the Swedish Agency for Administrative Development, has been picking up on the frequent absence of data regarding what the mission means by “Gender Equality Objectives”. It is unclear what is required for the objective to be met. It is also pointed out that accounts of gender equality work from cultural organisations often are about mentioning “a number of productions and festivals with female / ... / participation.” (Counsellor for Cultural Affairs, 2009)

But the auditors have not always understood their own mission. In 2008, the State authority, the National Audit Office published a report on a number of cultural authorities’ allocation of grants. In its report, the National Audit Office states as follows:

“The monitoring is also characterised by the arm’s length principle between politics and artistic content; while the Government stresses the importance of geographical distribution, gender equality, ethnic and cultural diversity, accessibility for disabled persons, international exchanges and activities for children and adolescents. The latter implies simultaneously that the acting space of the grant allocating authority is reduced.”

The National Audit Office thus interprets a number of conditions for democracy as paralysing for the cultural authorities. The National Audit Office interpretation of equality is therefore in opposition to the Gender Equality Policy ambitions: to create freedom through equality. This is a serious problem for a social system that seeks democracy.

In order to ensure freedom for the creators of culture, they must have access to cultural resources in an equivalent manner. Resources should be controlled by influencing representation both on and off stage; in order to ensure the conditions for artistic freedom. In this way, cultural creation is liberated and artistic processes can be freed from prejudices on the basis of gender.

Summary and conclusions

We have reviewed parts of the Government’s Budget proposal for Sweden in 2010, as well as we have reviewed several years of Swedish Government Budgets to explore whether we can see a trend in gender analysis. During this length of office, the Gender Equality Budget has increased tenfold; a way for the Government to show that it focuses on work for gender equality. However, during the first part of the term, just over half of the funds were spent. From then on, the Government chose to invest in gender equality work in schools, resources for projects in municipalities and County Councils, as well as on an action plans aimed at combating male violence against women.

Our survey shows that the Government continues to work on the action plan developed for gender mainstreaming in the Government Offices. Some elements of the work have improved, while others have deteriorated. Today in the texts, the Government more frequently writes women and men instead of people or citizens. This implies that gender is considered to have an effect on people’s life conditions, and that gender equality is thus a question worth debating. Nevertheless, we observe that the discussion stops there. Writing women and men instead of people does not mean that an impact analysis from a gender perspective has been made. We perceive that there is much

uncertainty about what the Government means by gender equality in the budget proposals and also in the governance of the authorities.

An obvious phenomenon characterising the Government's efforts is the overwhelming focus on women. Women are described as a problem that must be addressed. In efforts towards gender equality, we believe it is the system that has weaknesses and not the women's behaviour.

The history of Gender Equality Policy is largely characterised by a side order; where specific funds have been earmarked for separate projects and initiatives to address the results of gender inequality. These have been mainly focused on women and girls. Gender mainstreaming is a strategy to pursue gender equality work in all policy areas as part of normal management and operations. The starting point is the gender equality objectives, which aim to change traditional gender patterns among boys and girls, men and women. The strategy was adopted by the Government in 1994, but in the early 2000s a Ministry publication series, Ds², established that it was far from being implemented. Among other things, the report highlighted the importance of gender mainstreaming operations in Government Offices.

Our review shows that the Government has made some progress on gender mainstreaming, but it still does not live up to the objectives of its own plan for implementation of gender mainstreaming in Government Offices. The Government is simply not exercising a gender equality proof policy where regular operations and resource allocation is guided by a gender perspective. Instead, it is our view that the Government has focused their efforts on special initiatives and specific projects, albeit with a much larger budget than any previous Government. Overall, we risk a return to a "project culture" within the Gender Equality Policy, rather than a wide change in society, which is the aim of the Gender Equality Policy.

Whether this concern comes true or not, we hope it will be identified in the follow-up analysis of the Gender Equality Policy that the Government announced for spring 2010.

The Swedish Women's Lobby (SWL) is a politically and religiously independent umbrella organisation for the Swedish women's movement. Our aim is to unite the Swedish women's movement; to give it a strong voice working for women's full human rights. The work is based on the UN Women's Convention (CEDAW,) and the Beijing Action plan (1995). We are a feminist organisation consisting of more than forty member organizations.

This is the third audit of public finances from a gender perspective, implemented by the Swedish Women's Lobby. The report analysed the Government's internal efforts for gender mainstreaming the Government Offices. We also examined the specific gender equality actions within the Budget, as well as we looked into how the Government's labour policies achieve the gender equality objective of economic equality between women and men.

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² Ds 2001:64