



**10th WCSA Conference – Lisbon**  
**Sexy Trends for an Emerging Global Governance System**

# BRAZILIAN REGRESSIVE TAXATION AGAINST WOMEN

Paula Stemberg

*paulastemberg@gmail.com*  
LL.M - UFPR  
TAXPUC - Research Group

# Brazilian tax system



I

Tax matrices/bases

II

Women and Regressivity of  
tax system

III

Women and Capabilities  
approach

Taxes: 23.24% - GDP

7.06% income

1.58% property

13.42% consumption



Cell phone - R\$1.000,00  
R\$400,00 tax  
18% housekeeper's salary  
(R\$2.200,00)  
2.5% manager's salary  
(R\$16.500,00)

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Average salary:  
R\$1.985,00 / SHE  
(77%)  
R\$ 2.555,00 / HE



Housework  
~21h/week - SHE  
~11h/week - HE

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“In general, income is a mean to an end, and capabilities are the end.”

Martha Nussbaum



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Thank you!

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