



10th WCSA Conference – Lisbon

Sexy Trends for an Emerging Global Governance System

BRAZILIAN REGRESSIVE TAXATION AGAINST WOMEN

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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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