



ADDRESSING STRUCTURAL BARRIERS FOR PROGRESS ON THE BEIJING PLATFORM FOR ACTION AND THE ACHIEVEMENT OF THE SUSTAINABLE DEVELOPMENT GOALS

Financing Care: Feminist Proposals from the Global South

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This document compiles the contributions of Alma Espino, Luiza Nassif, and Nasheli Noriega on the outcomes of the co-creation workshop **“Financing Care to Achieve the SDGs: Feminist Proposals from Latin America”**, held on March 18, 2025. This event was organized by the Gender and Trade Network – Latin America (Red de Género y Comercio-AL), the International Development Research Centre (IDRC), the United Nations Research Institute for Social Development (UNRISD) and Oxfam, with support from the Global Alliance for Care and the Wellspring Philanthropic Fund. It was held in preparation for the 4th International Conference on Financing for Development and the ECLAC 16th Regional Conference on Women in Latin America and the Caribbean.

Financing care is essential for development and for combating inequalities and poverty from a feminist perspective. There are currently serious weaknesses in guaranteeing this right, making it imperative to discuss and decide on fairer financing options that contribute to social and gender equality, as well as to job creation and sustainable economic development. The inclusion of the care economy in both these Conferences represents a crucial

opportunity to highlight its role in achieving the Sustainable Development Goals and building equitable and resilient societies.

CARE: ITS CRITICAL ROLE IN GENDER EQUALITY, SOCIETY, AND THE ECONOMY

- The proposal to ensure shared care provision (by the public and private sectors, men, and women) faces greater demands for justification and evidentiary support when compared to other government spending, investment, and even debt proposals and mandates.
- From feminist perspectives, the concept of *care* is intrinsically linked to the process of *social reproduction* - the system through which life itself (generations and labor force) is sustained and regenerated. It is, therefore, an indispensable foundation for the production of goods and services, and ultimately, for the functioning of the entire economic system. The *invisibility* of its importance, on one hand, and the *naturalization* of women's presumed responsibility for ensuring this process, on the other, constitute the primary barriers we must dismantle. Only then can the political imperative—the *necessity of* and the *right to care*—gain traction as a fundamental condition for a life worth living.
- We feminists argue that the economic system must internalize a cost it has never accounted for, due to the prevailing gender order. Thus, we are working to highlight the connection between the functioning of the economic system, gender relations, and care.
- Proposals for development with social and gender equity must be grounded in an economic framework that prioritizes the sustainability of life. Failure to do so risks economic policies becoming adversarial or incompatible with this fundamental goal.
- Women's disproportionate burden of unpaid work lies at the heart of social and gender inequalities. These disparities stem from both the unequal distribution of care received and the unequal resources available for self-care and caring for others.
- Placing the responsibility for social reproduction primarily on women carries significant opportunity costs for them, becoming both a driver of social exclusion and a key factor in creating and perpetuating poverty.
- This demands redistributing time and resources—a shift that requires addressing resistance to care policies primarily as an economic structural challenge, beyond cultural perceptions.
- We must challenge and rethink even our national accounting systems to incorporate long-term costs and benefits through feminist and environmental lenses. This means creating a system that quantifies what current theory renders invisible.

- In our region, while the state faces weakening legitimacy in many aspects, it remains the primary actor for providing and guaranteeing access to services, regulations, and private-sector partnerships through public policies aimed at reducing inequalities and ensuring rights in care-work redistribution.
- As women's and feminist organizations, we therefore face critical questions:
How can we secure protected funding for effective care policies?
 Potential answers involve at least two dimensions: economic and financial mechanisms, and political and rights-based frameworks. *Who should pay for care?*
How can we enforce mandatory, universal access?
- Ensuring access to care requires establishing agreements at both global and national levels—between governments and civil society, and among different societal interests. Regional and global agreements can strengthen national governments' decision-making capacity and enable them to adapt to new needs and challenges. The 4th International Conference on Financing for Development presents a key opportunity to advance these agreements.

FISCAL POLICY BARRIERS AND RESPONSES

- We feminist economists face multiple barriers when advocating for investment in care policies—which we insist constitute *investment*, not expenditure. We have presented evidence of the benefits for women, society at large, and the economy, demonstrating the sector's significant multiplier effects on employment and income. This evidence aims to counter a structural obstacle to achieving our goals: fiscal space constraints.
- Latin American countries are marked by extreme inequality, with two key consequences for this debate. First, the well-being of a large share of the region's population depends on governments' ability to deploy fiscal policy effectively. Such policy reflects an explicit social contract about what a country provides its citizens (via public spending) and who contributes to make it possible (via taxation). The pervasive inequalities make it imperative that the social contract explicitly incorporate provisions to basic needs—such as healthcare, education, and care provision.
- However, recent years have seen a shift in perceptions of government's role and the rights it should protect. The region has witnessed a move from social and human rights-based approaches toward more individualistic frameworks, weakening the rationale for public spending. This makes it imperative to strengthen our arguments for investing in care systems.
- A second crucial dimension of inequality in Latin-American region is its impact on governments' tax revenue capacity. Only a small percentage of the population earns enough to make substantial fiscal contributions in our region. The narrow base of

income taxpayers has forced Latin American countries to rely on regressive indirect taxes.

- Extreme income concentration at the top means our countries would need to tax the wealthy more heavily than less unequal nations. Yet the opposite occurs, and as inequality grows, the tax base shrinks further. Progressive taxation could both generate revenue for public services and help reduce growing inequality.
- For these reasons, feminist economists across Latin America emphasize the need to increase taxation at the top of the income distribution and implement wealth taxes. However, these progressive tax reform proposals face significant political barriers within our countries. Moreover, current political instability has undermined multilateral efforts to establish international tax agreements that would enable countries to effectively tax wealth and combat fiscal abuses.
- This convergence is crucial not only for financing care systems but also for funding climate change adaptation and mitigation, as well as establishing emergency funds to address the increasingly frequent crises we face.
- Finally, we must highlight two major obstacles that significantly hinder political mobilization to prioritize the care crisis more forcefully on policy agendas. First, unpaid care work is excluded from GDP calculations, rendering it invisible in many decision-making spheres. The excessive reliance on GDP growth as a metric has had severe consequences for the multiple crises we now confront. Secondly—and perversely—like all economic crises, the care crisis exacerbates existing inequalities.
- An additional obstacle is the difficulty in mobilizing men, as well as elite women from both the Global North and South, toward more equitable proposals. By failing to establish an explicit social contract for care provision that equally shares responsibilities across societal sectors and individuals, we default to tacit agreements rooted in structural racism and gender discrimination. The provision of unpaid care by countless women, along with the racialized precarity of care work in the region, effectively subsidizes men across all classes and wealthy families at the top of the distribution—groups who remain reluctant to accept more balanced proposals.
- While we've made progress in debating care workers' rights, we remain far from incorporating community care into our discussions or recognizing its strategic role in crisis resistance across the Global South. Meanwhile, Global North countries continue failing to seriously consider migrant care workers in their care policy agendas.

CALLS TO ACTION:

Care is a political matter; its funding is part of a political debate and must be defended as both a right and a public good.

- We should not need to justify the imperative to secure care funding—it is first and foremost a state obligation that must be understood as an investment in safeguarding the sustainability of life.

A fiscal pact is needed—one that aligns with the demands of a new social contract designed to guarantee the right to care and advance equality.

- States have the responsibility to align fiscal systems according to a new, transformative social contract—one that is comprehensive, incorporates a gender perspective, and addresses multiple forms of discrimination and their intersections—enabling compliance with their human rights obligations.
- It is essential to advance both in the correction of gender biases in tax systems and the implementation of gender-responsive public budgets.
- This requires expanding fiscal space by combating tax evasion and avoidance, as well as illicit financial flows. Also, adopting innovative mechanisms to improve tax collection from the wealthiest and highest-income groups, corporations, wealth and property, among others.

Taxation extends beyond national jurisdictions, necessitating global compacts to finance care economies.

- The push for global collective action to support care systems is essential. At a time of heightened geopolitical tensions, placing care at the heart of international discussions humanizes their purpose and substance.
- We call on Global North policymakers to incorporate into their deliberations consideration of the consequences of their policies on other countries.
- Care is a global issue and therefore must be addressed globally. Latin American countries face obstacles they cannot overcome alone; this is why we must join forces to collectively combat the care crisis.
- Since current bilateral agenda negotiations are based on extractive relationships and migration components, it is crucial to introduce care as it forms an important part of these issues.
- It is imperative that Northern societies more rigorously incorporate immigrant workers in their care policy agendas.
- Strengthened international cooperation is needed to enforce compliance with UN human rights, environmental, and labor standards across concentrated private sectors (multinational and financial).
- Feminist foreign policy is a strategic ally when mainstreamed into international negotiations. We specifically refer to the International Conference on Financing for

Development, ECLAC's Regional Conference on Women, and the COP 30 in Belém do Pará. The EU-CELAC Summit stands as yet another crucial forum to push for a bi-regional Care Pact.

Understood as a public good rather than a market good, care requires private sector participation.

- State regulation and oversight—ensuring service quality and coverage— combined with multi-dimensional private sector participation, play complementary roles in the social organization of care. Such a framework advances collective welfare and must be coupled with private resource mobilization.
- As employers, private sector actors can help transform workplace culture. The ratification and implementation of ILO Convention 156 on workers with family responsibilities is crucial to this process. When labor markets properly value and dignify care work, men will engage in it—transcending gender stereotypes.
- The state, as tax regulator, must enforce private sector tax compliance—curbing evasion and avoidance, and recovering arrears—to increase fiscal space and public funding.
- In a philanthropic capacity, private sector organizations may contribute to care infrastructure development.

Civil society: Resisting crisis and safeguarding democratic dialogue

- We must acknowledge and elevate the collective contributions of women-led community care networks—across urban and rural areas—for their strategic role in compensating for state deficiencies, improving policy effectiveness, and resisting systemic crises in our societies.
- Civil society plays a pivotal role in safeguarding democratic dialogue, ensuring accountability for agreements between public and private actors, monitoring compliance with regulations, and legitimizing public policies.