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# How Does Tax Reform Influence the Evolution of Women's Productive, Domestic Work and Poverty in Burkina Faso?

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## ABSTRACT

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Gender inequality in economics is about the differences in economic opportunities in terms of income and / or access to jobs between men and women with the same productive capacities. (Becker 1957, Phelps 1972). It leads to the reinforcement of poverty by precariousness of women. To cope, several countries have undertaken reforms. This is the case of Burkina Faso, which has set up a new development plan to eradicate poverty and gender inequalities by focusing on infrastructure, education, the development of manufacturing industries, and so on. However, in this challenge, the country faces the weakness of its domestic resources to materialize the envisaged public policies. It is in this context that the public authorities undertook a vast tax reform in order to increase the resources intended for the development of the country. The reform envisages an increase in indirect taxation by raising certain rates and eliminating several tax exemptions. The aim of this study is to analyse, from a micro-simulated computable general equilibrium model, the effects of this tax reform on gender inequalities both in the market economy and in domestic work.

**KEYWORDS** Gender Inequality; Fiscal Policy; General Equilibrium

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