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Agenda item 3

**Promotion and protection of all human rights, civil,
political, economic, social and cultural rights,
including the right to development****Gendered inequalities of poverty: feminist and human rights-
based approaches****Report of the Working Group on discrimination against women and
girls***Summary*

In the present report, the Working Group focuses on poverty and socioeconomic inequality as outcomes of systemic failures that violate multiple human rights of women and girls. The Working Group analyses the cross-cutting conditions of gendered socioeconomic inequality and examines the structural discrimination and drivers within political, economic, cultural and social systems which cause, perpetuate and deepen women's and girls' experiences of poverty and inequality. It draws attention to the deficiencies of dominant economic models and methods in accurately capturing, measuring and addressing the impact of poverty and socioeconomic inequality on the rights and substantive equality of women and girls, and it highlights promising alternative approaches.

In its recommendations to States, and to international organizations and corporations, the Working Group insists upon the urgency of reframing poverty and inequality within and between countries as issues of global concern that necessitate integrated responses informed by intersectional feminist and human rights-based approaches.



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I. Activities

1. The present report covers the main activities of the Working Group from the time of submission of its previous report¹ up until March 2023, and includes a thematic analysis on the gendered inequalities of poverty.

A. Sessions

2. At its thirty-fourth session, held in New York from 9 to 13 May 2022, the Working Group held meetings with civil society organizations, discussed future position papers and focused on the present thematic analysis. It also met with representatives of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), the Independent Expert on the enjoyment of all human rights by older persons, the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights, the Special Rapporteur on extreme poverty and human rights, the Envoy of the Secretary-General on Youth, and representatives of Member States.

3. At its thirty-fifth session, held in Geneva from 10 to 14 October 2022, the Working Group met with representatives of the Committee on the Elimination of Discrimination against Women, the International Labour Organization (ILO), the United Nations Educational, Scientific and Cultural Organization (UNESCO) and the Office of the United Nations High Commissioner for Human Rights (OHCHR) Gender and Women's Rights and Sustainable Development Goals Sections. The experts also met with the Special Rapporteur on the situation of human rights in the Islamic Republic of Iran and the Special Rapporteur on the right to education. The Working Group held virtual consultations with activists and academics from various regions to benefit from their experiences and expertise on the issue of women and girls in poverty.

4. At its thirty-sixth session, held in Geneva from 16 to 20 January 2023, the Working Group held virtual consultations with activists from various regions, including girl and young women activists, and with representatives from regional human rights mechanisms focusing on women and girls in poverty. It met with representatives from the Human Security Unit, with the United Nations Conference on Trade and Development gender focal points, and with representatives of the International Monetary Fund and the World Bank. It benefited from discussions with the Committee on the Elimination of Discrimination against Women Task Force on Afghanistan and the Special Rapporteur on the situation of human rights in Afghanistan, in view of the joint report mandated by the Human Rights Council in its resolution 51/20. It also met with the Special Rapporteur on freedom of religion or belief, the Special Rapporteur on torture and other cruel, inhuman or degrading treatment or punishment, the Special Rapporteur in the field of cultural rights and the Independent Expert on protection against violence and discrimination based on sexual orientation and gender identity. Finally, the Working Group met with the Deputy United Nations High Commissioner for Human Rights and with representatives of Member States.

B. Country visits

5. The Working Group visited Kyrgyzstan from 4 to 15 April 2022 and Maldives from 11 to 22 September 2022 and thanks both Governments for their cooperation. The Working Group encourages States to respond positively to its requests for visits.

C. Communications and press releases

6. The Working Group addressed several communications to Governments and other stakeholders, individually or jointly with other mandate holders. The communications concerned a wide range of subjects, including discriminatory legislation and practices,

¹ [A/HRC/50/25](#).

allegations of violations of the rights of women human rights defenders, gender-based violence and violations of the right to sexual and reproductive health.² The Working Group also issued press releases, individually, and jointly with other mandate holders, treaty bodies and regional mechanisms.³

D. Other activities

7. The Working Group held a regional meeting in Bangkok from 18 to 22 July 2022. The experts' presence in the region represented a unique occasion to strengthen their networks in South-East Asia, including through consultations on the present report. The Working Group met with representatives of regional United Nations entities, the Association of Southeast Asian Nations, members of the Asia Pacific Forum and representatives of the Ministry of Foreign Affairs and the Ministry of Social Development and Human Security of Thailand. It benefited from consultations with civil society organizations on the main challenges faced by women and girls in the region.

8. The experts also undertook numerous other activities, including participation in regional consultations and expert meetings, and engagement with stakeholders in their capacity as Working Group members.⁴ In particular, the Chair presented an oral report to the General Assembly at its seventy-seventh session and addressed the Commission on the Status of Women at its sixty-seventh session. The Working Group began chairing the Platform of Independent Expert Mechanisms on the Elimination of Discrimination and Violence against Women,⁵ starting from 1 February 2023, and is actively contributing to enhancing cooperation between global and regional women's rights mechanisms, including through joint statements and capacity-building for civil society organizations from various regions.

II. Thematic analysis: gendered inequalities of poverty: feminist and human rights-based approaches

9. The Working Group expresses its gratitude to all stakeholders for their vital contributions to the preparation of the present report – which included responding to a questionnaire, submitting supporting documentation and participating in regional and thematic consultations.

A. Contextual framework

10. Poverty is more than the outcome of a lack of income or wealth. It is the result of a blatant systemic failure leading to a vicious cycle of exclusion and discrimination that violates the civil, cultural, economic, environmental, political and social rights of both present and future generations.⁶ Women and girls, 49.7 per cent of the global population in 2022,⁷ are disproportionately represented among the world's poor. Global projections show that an estimated 388 million women and girls were living in extreme poverty in 2022 (compared with 372 million men and boys), and 83.7 per cent of these women and girls were located in two regions: sub-Saharan Africa (62.8 per cent) and Central and South Asia (20.9 per cent).⁸ Extreme inequality has also deepened and, since 2020, the richest 1 per cent of the world has seized nearly two thirds of all new wealth, almost twice as much money as the bottom 99 per cent of the world's population.⁹ The coronavirus disease (COVID-19)

² See www.ohchr.org/EN/Issues/Women/WGWomen/Pages/Communications.aspx.

³ See <https://rb.gy/7add>.

⁴ See www.ohchr.org/EN/Issues/Women/WGWomen/Pages/Activities.aspx.

⁵ See <https://www.ohchr.org/en/special-procedures/wg-women-and-girls/edvaw-platform>.

⁶ E/C.12/2001/10, para. 8.

⁷ *World Population Prospects 2022: Summary of Results* (United Nations publication, 2022), p. 6.

⁸ UN-Women, UNDP and Pardee Center for International Futures, "Poverty deepens for women and girls, according to latest projections", 1 February 2023.

⁹ Oxfam International, *Survival of the Richest: How We Must Tax the Super-Rich Now to Fight Inequality* (2023).

pandemic and the global food, energy and care crises, which are in turn connected to other crises, including armed conflict, occupation and forced displacement, have resulted in the first rise in inter-country income inequality in a generation,¹⁰ with women and girls being particularly affected in many countries and regions.¹¹

11. Women's and girls' inequality and poverty are the result of historical and continuing economic policy choices at the global, regional and national levels. These policy priorities are not gender-neutral, as they have been developed within patriarchal political, legal and socioeconomic systems and institutions that ignore the specific experiences and rights of girls and women while privileging the dominant forms of male and corporate power that perpetuate existing hierarchies.¹² Poverty and inequalities are structural phenomena that negatively affect the sustainable development of people, communities and nations and that impede effective responses to the existential threat posed by climate change and ecological collapse as well as other global challenges, including public health emergencies, armed conflicts, economic recessions, and migration, food and care crises.

12. The strengthened neoliberal turn of the past forty years, reflected in the policies of international economic institutions and national Governments, has demonstrably increased poverty and inequality both between and within nations.¹³ These inequalities, underpinned by patriarchy, slavery, racism, colonialism, militarism and environmental destruction, have been exacerbated by orthodox macroeconomic prescriptions, including structural adjustment and austerity measures¹⁴ designed to offset crippling national debts,¹⁵ the liberalization of global trade and investment and the financialization of capital markets,¹⁶ and the resulting monetary and fiscal regimes,¹⁷ the privatization and commodification of public goods and the retreat of the welfare state.¹⁸ While it is beyond the scope of the present report to analyse these phenomena, it is important to note that rampant global socioeconomic inequality, characterized by the concentration of wealth in the hands of a few people (mostly men), corporations in a limited number of countries, and developed States, has diminished the resources available for policies, services and programmes to advance women's rights and gender equality.¹⁹

13. Poverty is a gendered phenomenon that is deeply imbricated with other forms of inequality and discrimination. Women's and girls' experiences of poverty intersect with their race, ethnicity, migratory status, age, disability, religion, geographical location, sexual orientation and gender identity to produce distinct forms of discrimination and inequality that vary over time and from place to place. The persistence of discriminatory norms and harmful gender stereotypes affecting women and girls across every area of life, from the family to the community, in businesses and in all branches of public power, contributes to maintaining and deepening these inequalities.²⁰ Recent attacks and backlash against the principle of gender equality underline the urgent need to reassert the centrality of the human rights framework

¹⁰ See <https://sdgs.un.org/goals/goal10>.

¹¹ See [A/HRC/38/46](#); <https://data.unwomen.org/>; UN-Women, "Global gendered impacts of the Ukraine crisis on energy access and food security and nutrition" (2022); [A/HRC/26/39](#); [A/HRC/32/44](#); Working Group on discrimination against women and girls, "Responses to the COVID-19 pandemic must not discount women and girls", 20 April 2020; and Platform of Independent Expert Mechanisms on the Elimination of Discrimination and Violence against Women, "COVID-19 and increase in gender-based violence and discrimination against women", 14 July 2020.

¹² Frances Raday, *Economic Woman: Gendering Inequality in the Age of Capital* (Routledge, 2019).

¹³ Jason Hickel, *The Divide: A Brief Guide to Global Inequality and its Solutions* (London, Penguin Random House, 2018); see also [E/C.12/2001/10](#).

¹⁴ Oxfam International and Nawari-Afrifem Macroeconomics Collective, "The assault of austerity: how prevailing economic policy choices are a form of gender-based violence" (2022).

¹⁵ See [A/77/169](#).

¹⁶ Gender and Development Network, "Briefing: making trade work for gender equality" (July 2017); and Alicia Ely Yamin, *When Misfortune Becomes Injustice: Evolving Human Rights Struggles for Health and Social Equality* (Stanford University Press, 2020).

¹⁷ Oxfam International, *Survival of the Richest*.

¹⁸ See [A/HRC/44/51](#).

¹⁹ Focus 2030, "Overview of data resources on gender equality across the world", 3 March 2023.

²⁰ OHCHR, "Ending violence against women and girls key to tackling global crises and achieving prosperity", 24 November 2022.

and intersectional feminist approaches to tackling poverty and the inequalities that it perpetuates and entrenches.²¹

14. For too long, the focus of most international and national economic policies has been on how to integrate women and girls more effectively into existing, unequal economic systems, rather than on challenging and remaking those systems so that they promote and protect the full range of human rights for everyone.²² As a result, many interventions that address the feminization of poverty use a narrow concept of poverty as a simple lack of economic resources, and they have also tended to view women as a homogenous group.²³ Rather than challenging and transforming intersectional forms of inequality, mainstream poverty-reduction strategies may be further entrenching essentialist gender stereotypes and the structural inequalities that flow from them.²⁴

15. Dominant approaches to security in times of crises, including economic crises, have also been narrow in scope – human rights being set aside, disproportionately affecting women and girls. Understanding security integrally as grounded in human rights law²⁵ would prioritize preventing and addressing aggravated risks of poverty and inequality for women and girls. In this respect, alongside its role in exacerbating existing inequalities, the COVID-19 crisis has also prompted a re-evaluation of mainstream economic ideologies, including recognition of the central role of care in our societies, as called for by feminists for years, as well as revaluing the State’s position (vis-à-vis the market) as an actor in defining and resourcing public policies. The current moment, therefore, presents an opportunity to revisit concepts of unlimited economic growth, often based on deeply embedded forms of structural discrimination, transnational economic inequality, failure to fulfil international solidarity obligations of assistance and cooperation, and non-existent or insufficient networks of social protection and public services to guarantee universally recognized human rights such as health, water, housing, food and nutrition, education, a clean and healthy environment and access to justice.

16. Crucially, poverty and inequality are not inevitable. They are the result of structural discrimination that is reflected in the design of laws and policies which have facilitated present and historical injustices.²⁶ Social movements advocating for transformative change from the perspective of feminist political economy and human rights, particularly economic, social, environmental and cultural rights, have highlighted the feedback loops between global poverty and inequalities, and they have drawn attention to the existence of alternatives to unjust economic and social policies and institutions.²⁷ These rights-based feminist approaches to inequality and poverty provide key insights, tools, accountability measures and remedies that would enable the structural determinants of poverty and inequality to be identified, challenged and overcome.

B. Feminist and human rights-based approaches to women’s poverty and inequality

17. Conceptually, the feminist approaches to women’s poverty and inequality, as used in the present report, are based on the reaffirmation of substantive equality for women in the legal, social, economic, cultural, environmental and political arenas and in all spheres of life. While gender equality is a human right in itself, and as such feminism is connected to the

²¹ See [A/HRC/38/46](#); and Working Group on discrimination against women and girls, “Gender equality and gender backlash” (2020).

²² Views expressed during the Working Group’s consultations.

²³ Naila Kabeer, “Gender equality, the MDGs and the SDGs: achievements, lessons and concerns”, London School of Economics, 6 October 2015.

²⁴ Sylvia Chant, “Women, girls, and world poverty: empowerment, equality or essentialism?” *International Development Planning Review*, vol. 38, No. 1, pp. 1–24.

²⁵ See, for example, General Assembly resolution 66/290, para. 3.

²⁶ UNRISD, *Crises of Inequality: Shifting Power for a New Eco-Social Contract* (2022).

²⁷ Lucie E. White and Jeremy Perelman, eds., *Stones of Hope: How African Activists Reclaim Human Rights to Challenge Global Poverty* (Stanford University Press, 2011); see also reports by the Center for Economic and Social Rights, the Global Initiative for Economic, Social and Cultural Rights, and the International Network for Economic, Social and Cultural Rights.

human rights framework, the feminist approach adds a critical analysis of the ways in which patriarchal institutions and structures contribute to maintaining discrimination against women and girls.²⁸ A human rights-based approach to poverty and inequality emphasizes that participation, accountability, non-discrimination and equality, empowerment and the implementation of equitable normative frameworks are core principles that must be respected, protected and fulfilled by States and other duty bearers in order to guarantee the full enjoyment of all human rights for all people at all times.²⁹

18. Most mainstream approaches to gender and poverty focus on a small number of economic rights associated with work, financial inclusion and women's entrepreneurship, and ignore the broader contexts that condition the realization of the many other interrelated and interdependent human rights that are essential to achieving substantive gender equality and to sustainably eradicating poverty.³⁰ Feminist political economists and civil society movements have emphasized that this one-sided approach to poverty eradication obscures the role of the institutions and structures that benefit from the exploitation of women, girls and marginalized social groups, as well as the natural environment.³¹

19. Standardized measures of poverty and inequality in global and national development frameworks which focus on household-level data fail to adequately capture sex- and gender-based inequalities in the generation, distribution and consumption of resources.³² Many of the submissions received by the Working Group highlighted the absence of reliable, multidimensional and multisectoral disaggregated data on poverty and inequalities.³³ The lived experiences and voices of women and girls in poverty are often absent from research, law and policy in the field.

20. In addition to their gender-insensitivity and unawareness, most global poverty indicators are geared towards measuring relative improvements in the situation of those in the bottom 10 per cent of wealth and income scales, rather than looking at the enormous share of income and wealth held by the richest 1 per cent of the population.³⁴ Common methods for measuring absolute inequalities, such as the Gini coefficient, percentile ratios, the Palma ratio, the World Income Inequality Database and measures of functional income distribution, focus attention on the need for effective policies to redistribute wealth and income both within and between countries.³⁵

21. Many predominant approaches to women's poverty concentrate on increasing the economic productivity of individual women, rather than analysing the systems of power that generate and reproduce unequal gender relations within families, communities, institutions and markets. These dominant models fail to recognize and value women's unpaid care, domestic and agricultural work which undergirds the economy. They ignore the vital issues of women's time poverty and "depletion" through their role as care providers,³⁶ as well as the draining of care resources from poorer nations, such as migrant domestic or health workers, through globalized care chains.³⁷ They also do not consider the rights of women and

²⁸ See, for example, Oxfam, "A feminist approach to the multidimensional inequality framework" (2021).

²⁹ See the Guiding Principles on Extreme Poverty and Human Rights; and [E/C.12/2001/10](#).

³⁰ Josephine A. Odera and Judy Mulusa, "SDGs, gender equality and women's empowerment: what prospects for delivery?", in *Sustainable Development Goals and Human Rights*, Markus Kaltenborn, Markus Krajewski and Heike Kuhn, eds. (Springer, 2020), pp. 95–118.

³¹ Submission from SRI, IWRAW AP and AWID to the Working Group; and UNRISD, *Crises of Inequality*.

³² See [A/HRC/44/40](#).

³³ Submission from the Danish Institute for Human Rights; Open Space Association Deep Poverty Network Turkey; Ginette Azcona and Antra Bhatt, "Inequality, gender, and sustainable development: measuring feminist progress", *Gender & Development*, vol. 28, No. 2, pp. 337–355.

³⁴ UNRISD, *Crises of Inequality*.

³⁵ UNU-WIDER, World Income Inequality Database (30 June 2022).

³⁶ Beth Goldblatt and Shirin M. Rai, "Remedying depletion through social reproduction: a critical engagement with the United Nations' business and human rights framework", *European Journal of Politics and Gender*, March 2020.

³⁷ Rosalba Todaro and Irma Arriagada, "Global Care Chains", in *Companion to Women's and Gender Studies*, Nancy A. Naples, ed. (Wiley, 2020).

girls to receive gender-responsive care or to exercise self-care and collective care.³⁸ Neoliberal policy choices and market-driven “solutions”, including those promoted by multilateral economic institutions, have often co-opted or dismantled transformative economic agendas and have had a devastating impact on the human rights of diverse groups of women and girls around the world.³⁹ As one of the women in the consultations observed, “we are not poor, we are being impoverished”.

22. Feminist proposals for economic, social and environmental justice call for the implementation of processes and principles that are grounded in human rights and in an integrated concept of ecological and social sustainability, as alternatives to economic growth-based models of development.⁴⁰ These visions for a more equal world promote inclusive democratic participation in global economic governance, substantive equality and intersectional approaches through their support for feminist and cross-movement alliance-building with diverse social groups. They also focus on the redistribution of wealth and resources for all and a shift away from excessive consumption, production and extraction towards an equitable global trade order, tax and debt justice, corporate accountability, and the realization of the right to development.⁴¹

23. Several social movements are championing a feminist and decolonial Global Green New Deal which would entail a redistribution and revalidation of labour, and investments in the care sector, as well as reimagining global public commons and goods so that they are used equitably and sustainably.⁴² Feminist workers’ alliances are also engaged in the development of alternative economic policies that would promote climate-friendly jobs, including those in social care, fundamental rights at work that emphasize adequate wages and maximum hours of work, universal social protection with a global social protection solidarity fund, an emphasis on substantive gender, race and socioeconomic equality and an inclusive agenda for peace and sustainable development.⁴³

C. Gendered inequalities and international human rights: the right to live free from poverty and socioeconomic inequality

24. The right to live free from poverty and inequality must be examined as a multidimensional civil, political, social, environmental and cultural right and not only in terms of economic deprivation.⁴⁴ During its consultations, the Working Group heard from numerous stakeholders about the cross-cutting ways in which gender-based and other intersectional inequalities shape and reinforce women’s and girls’ diverse experiences of poverty.

25. Poverty is created, enabled and perpetuated by acts and omissions of States and other economic actors, and failures to address structural and systemic inequalities through coherent and targeted policies further entrench poverty.⁴⁵ Since 2013, jurisprudence derived from the individual complaints mechanism developed by the Committee on Economic, Social and Cultural Rights under the Optional Protocol to the International Covenant on Economic,

³⁸ ECLAC, Buenos Aires Commitment (LC/CRM.15/6); and ECLAC, The Care Society (LC/CRM.15/3).

³⁹ Association for Women’s Rights in Development, “Gender impact investing and the rise of false solutions: an analysis for feminist movements” (2023).

⁴⁰ Civil Society and Indigenous Peoples’ Mechanism for relations with the Committee on World Food Security, “Voices from the ground 2: transformative solutions to the global systemic food crises” (2022); and Susan Paulson, “Degrowth and feminisms ally to forge care-full paths beyond the pandemic”, *Interface*, vol. 12, No. 1, pp. 232–246.

⁴¹ Global Alliance for Tax Justice and others, *Framing Feminist Taxation* (2021).

⁴² Feminist Economic Justice for People and Planet Action Nexus, “A feminist and decolonial Global Green New Deal” (2021).

⁴³ Juan Pablo Bohoslavsky and Francisco Cantamutto, eds., *The IMF and Human Rights: Interviews* (2021).

⁴⁴ Human Rights Committee, general comment No. 36 (2019); [A/77/157](#); and Jackie Dugard and others, eds., *Research Handbook on Economic, Social and Cultural Rights as Human Rights* (Edward Elgar Publishing Limited, 2020).

⁴⁵ A/HRC/21/39, para. 5.

Social and Cultural Rights has highlighted individual rights violations while also drawing attention to the systemic discrimination and stigmatization of those who live in poverty.⁴⁶

26. Regional human rights mechanisms have also advanced normative framings of the rights to be free from poverty and from inequalities. Significant contributions from regional bodies include: the adoption of an integrated concept of “economic, social, cultural and environmental rights” and the “right to a life with dignity”, the definition of discrimination based on poverty and vulnerable socioeconomic status as a violation of the right to equal protection by the law, the determination of direct violations of socioeconomic rights,⁴⁷ the right to protection from (the risk of) poverty and social exclusion, the recognition of discriminatory working conditions and poverty arising from gender segregation in the labour market,⁴⁸ and mechanisms for the justiciability of all economic, social and cultural rights, including the rights of women to food security, a healthy environment and sustainable development.⁴⁹

27. Through their interpretation of human rights as indivisible and interdependent, human rights mechanisms have developed enlarged understandings of poverty and inequalities as abuses of multiple human rights and as forms of structural violence that undermine human dignity.⁵⁰

Right to equality and non-discrimination

28. Article 28 of the Universal Declaration of Human Rights provides that everyone is entitled to a social and international order in which their rights and freedoms can be fully realized. The human right to equal protection before and under the law entails positive obligations for duty bearers to reduce socioeconomic inequalities at the level of individual right holders as well as within and between countries.⁵¹

29. All of the core multilateral human rights treaties and most national constitutions guarantee the fundamental right of everyone to equality and non-discrimination. This is a principle that also permeates the interpretation and implementation of all human rights. The right to equality and non-discrimination includes the right not to experience any kind of distinction on prohibited grounds, including sex, gender, socioeconomic condition, or other status.⁵² Human rights law recognizes that discrimination, including intersectional and multiple forms of discrimination, is both a cause and a consequence of poverty and inequalities.⁵³

⁴⁶ *López Albán v. Spain* (E/C.12/66/D/37/2018), para. 10.1.

⁴⁷ See, for example, Inter-American Commission on Human Rights, *Report on Poverty and Human Rights in the Americas* (2017); Inter-American Commission on Human Rights Special Rapporteurship on Economic, Social, Cultural and Environmental Rights; Inter-American Commission on Human Rights, *Business and Human Rights: Inter-American Standards* (2019); Inter-American Court of Human Rights case law, especially in 2017–2022; and ECLAC, *Regional Agreement on Access to Information, Public Participation and Justice in Environmental Matters in Latin America and the Caribbean* (2018).

⁴⁸ See Council of Europe, *European Social Charter* (revised) (1996), art. 30; Aoife Nolan, *Protecting the Child from Poverty: the Role of Rights in the Council of Europe* (2019); and Council of Europe, “UWE decisions: factsheet” (2019).

⁴⁹ African Charter on Human and Peoples’ Rights; and Protocol to the African Charter on Human and Peoples’ Rights on the Rights of Women in Africa (2003), arts. 15, 18 and 19.

⁵⁰ Views expressed during consultations. See also Human Rights Committee, general comment No. 36 (2019); A/77/157; A/HRC/35/29; A/HRC/44/51; A/77/136; and A/HRC/50/28.

⁵¹ Gillian MacNaughton, “Is economic inequality a violation of human rights?”, in *Research Handbook on Human Rights and Poverty*, Martha F. Davis, Morten Kjaerum and Amanda Lyons, eds. (Edward Elgar Publishing Limited, 2021).

⁵² Universal Declaration of Human Rights, art. 2; International Covenant on Economic, Social and Cultural Rights, art. 2 (2); International Covenant on Civil and Political Rights, art. 2 (1); Convention on the Elimination of All Forms of Discrimination against Women, arts. 1 and 2; Committee on Economic, Social and Cultural Rights, general comment No. 20 (2009); and Committee on the Rights of Persons with Disabilities, general comment No. 6 (2018), para. 11.

⁵³ A/HRC/21/11.

30. The Convention on the Elimination of All Forms of Discrimination against Women contains multiple provisions on the right to substantive gender equality. These include a broad definition of discrimination against women, temporary special measures to accelerate equality of opportunities and treatment, obligations to ensure women’s full development, their participation in political and public life, and their enjoyment of specific socioeconomic rights.⁵⁴ Article 5 (a) of the Convention stipulates that States must adopt specific measures to combat harmful gender stereotypes.

31. During the Working Group’s consultations, participants – several of them women and girls living or having grown up in poverty themselves – described the stigma and intersecting discrimination experienced by women and girls in poverty. Women and girls from ethnic minority groups, such as Roma and Indigenous women, women and girls with disabilities, girls and young women in poverty, illiterate women and girls, women and girls of African descent, internally displaced, migrant (especially undocumented), stateless, asylum-seeking and refugee women, women living in situations of conflict and occupation, rural women, older women, self-employed women, women domestic workers, and women waste pickers and street vendors, described the distinct ways in which poverty and inequalities shaped their lives. Many participants powerfully attested to the stress occasioned by the need to provide an adequate standard of living for their families, with limited resources, along with feelings of guilt due to having to leave their children to work long hours in poorly paid, informal and precarious employment.⁵⁵ It was also emphasized that social welfare paradigms that targeted families living in poverty, often directed at Indigenous and minority groups, such as Roma families, for placement of their children into care or non-consensual adoptions were discriminatory and violated the human rights to family protection and assistance.⁵⁶

32. In many jurisdictions, criminal laws are disproportionately applied to women and girls because of their economic or social status, and due to the costs of accessing the formal justice system. Those particularly affected are women and girls living in poverty seeking reproductive health care and services, including abortion, Indigenous, migrant and ethnic minority women and girls, women and girls who are experiencing homelessness, women and girl street vendors, sex workers, those who use drugs or are associated with trade in drugs, women in the informal economy, informal and cross-border traders, women and girls environmental and human rights defenders, and members of LGBTIQ+ communities.⁵⁷

33. The security of tenure of land or housing and the accessibility of legal and justice systems are also severely limited for women and girls living in poverty, who frequently have no effective means to assert their rights to be free from violence, to contest or to receive compensation for illegal or unfair evictions, displacement due to development projects, land grabbing and environmental destruction, or to access or claim adequate housing, decent working conditions or social security entitlements.⁵⁸

Poverty and inequality: violations of women’s economic, social and cultural rights

34. Economic, social and cultural rights are recognized in numerous international, regional and national human rights instruments. The right to an adequate standard of living, as guaranteed in article 25 (1) of the Universal Declaration of Human Rights, article 11 of the International Covenant on Economic, Social and Cultural Rights, article 27 of the Convention on the Rights of the Child and article 14 of the Convention on the Elimination of All Forms of Discrimination against Women, constitutes a key entitlement through which the rights of women and girls to live in dignity may be guaranteed. In its general comment No. 12 (1999), the Committee on Economic, Social and Cultural Rights noted that an “adequate” standard of living was “to a large extent determined by prevailing social, economic, cultural, climatic, ecological and other conditions”, and this cannot be reduced to a simple, universal monetary threshold. The right to an adequate standard of living encompasses food and nutrition, housing, electricity, water and sanitation. The right to rest and leisure protected in

⁵⁴ Arts. 1, 3, 4, 7, 8 and 11–14.

⁵⁵ Submission from ATD Fourth World.

⁵⁶ Submission from End Child Poverty Coalition and Youth Voices.

⁵⁷ Submissions from Penal Reform International and ATD Fourth World; and fortifyrights.org.

⁵⁸ Ibid.

article 24 of the Universal Declaration of Human Rights and article 30 of the Convention on the Rights of the Child is also central for women and girls, who are often severely affected by time poverty. States have obligations to immediately take steps to eliminate discrimination and ensure that everyone enjoys the “minimum core” of all human rights under the International Covenant on Economic, Social and Cultural Rights, and to observe the principle of progressive realization, which entails the implementation of reliable systems to measure advancement towards the achievement of the full realization of these rights for all people.

35. There are specific and mutually reinforcing mechanisms through which poverty and inequality affect the rights of women and girls to fully enjoy an adequate standard of living and other interrelated economic, social and cultural rights. For example, the gender gap in food and nutrition insecurity has continued to grow in recent years, with 31.9 per cent of women and girls in the world being moderately or severely food insecure, compared with 27.6 per cent of men.⁵⁹ Gender inequality in access to food and nutrition is linked to discrimination in the allocation of rights to productive land, with women making up fewer than 15 per cent of agricultural land owners globally.⁶⁰ Gender discrimination is also manifest in laws, policies, social norms and stereotypes that restrict women’s rights to seeds and other natural resources, agricultural inputs and labour and that privilege men’s nutritional needs over those of women and girls.⁶¹

36. In relation to the right to adequate housing, women and girls experiencing homelessness are more likely to be victims of sexual and other forms of violence, while domestic violence is one of the leading factors that pushes women and girls into homelessness.⁶² There is a lack of global data on women’s homelessness, but in some regions there has been a sharp increase in the number of homeless women between the ages of 18 and 29 and those aged over 64.⁶³ Inadequate housing is also a gendered phenomenon, with women-headed households being more likely to live in overcrowded and unsanitary conditions and unable to afford water, electricity and gas, and often public transportation. This situation is particularly acute for migrant women.⁶⁴

37. Menstrual poverty, which constitutes a violation of the rights to water and sanitation, remains a significant concern for large numbers of women and girls around the world, and the situation is particularly serious for those women and girls who are homeless. In submissions and consultations, it was noted that in certain countries, most women and girls are not able to afford sanitary pads and other period products – some engaging in “survival sex” to obtain them – and this menstrual poverty is heightened by policies that apply consumer and value-added taxes to period products.⁶⁵

38. Many of the core elements of the right to health, recognized in article 12 of the International Covenant on Economic, Social and Cultural Rights, including sexual and reproductive health and the right to a healthy environment, are also routinely violated for women and girls living in poverty. Global data on maternal mortality rates show dramatic regional and inter-country inequalities, with poor women and girls from low-income countries being 70 per cent more likely than women in high-income countries to die as a result of preventable complications arising from pregnancy, childbirth and unsafe abortion.⁶⁶ Women and girls living in poverty – in particular those with disabilities and those who are migrants or from ethnic minorities – are less likely to access routine cancer-screening services for breast and cervical cancer and they frequently cannot afford essential

⁵⁹ FAO and others, *The State of Food Security and Nutrition in the World: Repurposing Food and Agricultural Policies to Make Healthy Diets More Affordable* (Rome, 2022).

⁶⁰ FAO, “The gender gap in land rights” (2018).

⁶¹ Global Network for the Right to Food and Nutrition, *Right to Food and Nutrition Watch: Women’s Power in Food Struggles* (2019); and Civil Society and Indigenous Peoples Mechanism, “Voices from the ground 2”.

⁶² A/HRC/43/43.

⁶³ Submission from the Legal Clinic of University of Murcia, with Cepaim.

⁶⁴ Ibid.

⁶⁵ Submission from the Open Space Association Deep Poverty Network Turkey.

⁶⁶ WHO, *Trends in Maternal Mortality 2000 to 2020: Estimates by WHO, UNICEF, UNFPA, World Bank Group and UNDESA/Population Division*.

medications.⁶⁷ These forms of direct and indirect discrimination within health-care systems constitute gender- and poverty-based violations of the right to health.

39. The right to work – guaranteed in article 23 of the Universal Declaration of Human Rights, articles 6–8 of the International Covenant on Economic, Social and Cultural Rights and article 11 of the Convention on the Elimination of All Forms of Discrimination against Women – incorporates the right to equal remuneration for work of equal value and decent working conditions. The right to work can enable women to enjoy freedom from poverty, improve their decision-making power within households and society and enable them to exercise greater autonomy over many aspects of their lives.⁶⁸ It was reiterated during the Working Group’s consultations that women and girls continued to experience structural gender discrimination in both formal and informal employment on the grounds of pregnancy and caring responsibilities.⁶⁹ It was also highlighted that unequal and inadequate remuneration, precarious employment, lack of union representation, and violence and harassment in the workplace are all factors that increase sex- and gender-based inequalities and entrench poverty for women and girls. Submissions to the Working Group stressed the persistence of situations akin to slavery or indentured servitude among local and migrant domestic workers, and the ways in which these practices contribute to maintaining women and girls in situations of poverty and exploitation. Many of the other inputs received by the Working Group focused on the exploitative, precarious and gender-segregated nature of jobs in special economic and export-processing zones, where transnational corporations benefit from tax advantages while failing to adequately respect and protect the human rights of workers, the majority of whom are young women.⁷⁰ Studies documenting the detrimental impact of the pandemic on women’s rights highlight the large numbers of jobs, primarily those held by workers “at the bottom of the pyramid whose class disadvantage was exacerbated by their marginalized social identity”, that were lost in the manufacturing sector as a result of the crisis.⁷¹

40. There are also significant gender inequalities within and between countries and regions in relation to access to finance, assets and digital networks. Data show that women are 9 per cent less likely than men to have a bank account and that they are also discriminated against in the areas of savings, credit, insurance and other financial services. In low- and middle-income countries, 300 million fewer women than men have access to the mobile Internet.⁷² These inequalities have important implications for women as business owners, particularly in the e-commerce sector, and on their ability to receive wages and social security payments.

Rights to bodily autonomy and integrity and to live free from all forms of violence

41. The right to bodily autonomy, recognized in the Beijing Declaration of 1995, as including sexual and reproductive rights and freedoms and the right to live free from violence, is crucial to ensuring that women and girls are equally able to exercise the right to live free from poverty.⁷³ The absence of effective protection against violence and denials of sexual and reproductive autonomy not only deprive women living in poverty of their right to personal integrity, they also impede their right to equal participation in public life, education and employment, and impede the creation of businesses and other income-earning activities.

42. There are many aspects of the rights to bodily autonomy and integrity that are compromised for women and girls living in poverty. While progress has been made in ensuring the accessibility of contraceptive goods and services, there are still 164 million women globally who have an unmet need for family planning; most of these women and girls

⁶⁷ Submission from the Legal Clinic of University of Murcia, with Cepaim.

⁶⁸ [A/HRC/44/51](#).

⁶⁹ Shirin M. Rai, Benjamin D. Brown and Kanchana N. Ruwanpura, “SDG 8: decent work and economic growth: a gendered analysis”, *World Development*, vol. 113, January 2019, pp. 368–380.

⁷⁰ Submission from APFWLD, “Situation of women workers in SEZ in Asia and the Pacific”.

⁷¹ UNRISD, *Crises of Inequality*, p. 180.

⁷² World Bank, “The World Bank in Gender”, 6 April 2023.

⁷³ See [A/HRC/47/38](#).

live in sub-Saharan Africa.⁷⁴ The privatization of reproductive health services and products renders them unaffordable for low-income women and girls, which perpetuates inter-generational poverty.⁷⁵ In addition, as noted above, the criminalization of women and girls seeking contraceptive goods and services or abortion care disproportionately affects those without the means to travel to other jurisdictions to access those services.⁷⁶ The practice of coerced sterilization, particularly of ethnic minority and Indigenous women, including those deprived of their liberty, as well as of women with disabilities, is also an outcome of the intersectional discrimination and violence experienced by women and girls living in poverty. The gender inequalities and poverty being exacerbated as a result of conflict, occupation, climate change and disasters have increased school dropout, sexual violence and exploitation, forced and child marriage, early and unwanted pregnancies and trafficking in women and girls.⁷⁷

43. Poverty and gender-based violence, including sexual violence and denials of bodily autonomy, therefore interact in a vicious, mutually reinforcing cycle. Women and girls facing sexual harassment at work, violence at home or violence on the streets are unable to participate on an equal basis in the labour market, and this in turn means that they are also discriminated against in connection with contributory social security benefits and are more likely to experience poverty, violence and homelessness in old age.⁷⁸ When women and girls cannot access sexual and reproductive health education, information and goods and services, and family planning services, including abortion, gender-based inequalities and poverty are further entrenched and may be transmitted to future generations.⁷⁹

Right to social protection

44. The right to social protection, guaranteed in article 25 of the Universal Declaration of Human Rights and article 9 of the International Covenant on Economic, Social and Cultural Rights as well as in several ILO conventions, plays a crucial role in combating poverty by enabling all people to access an adequate standard of living that includes the rights to food and nutrition, housing, water and sanitation, and energy, as well as health and education. The right to social protection incorporates the right to “access and maintain benefits, whether in cash or in kind, without discrimination in order to secure protection” from a lack of work-related income, unaffordable health care, and insufficient family support.⁸⁰ Target 5.4 of the Sustainable Development Goals, and the Global Alliance for Care, call upon all countries to recognize, value, reduce and redistribute unpaid care and domestic work through the provision of public services and social protection, and through redistributive policies, as key mechanisms to achieve gender equality. ILO conventions and recommendations on maternity protection and workers with family responsibilities, and the ILO Domestic Workers Convention, 2011 (No. 189), are useful advancements. Globally, however, there are enormous gaps in social protection, and an estimated 4.1 billion people worldwide are not covered by any benefits, the majority of those who are unprotected being older women in the African region.⁸¹

45. While there have been improvements in social protection over recent decades and the COVID-19 crisis demonstrated that it was possible in many countries to rapidly implement benefits schemes, most social security systems continue to be gender-insensitive. The lack of gender-responsiveness in most social protection schemes is apparent in their exclusion of sexual and reproductive health services and conditions, failure to provide for leave and benefits for domestic violence-related harms, absence of support for women and girls in their roles as carers or as care-receivers throughout their life cycle, and making benefits contingent

⁷⁴ *World Family Planning 2022: Meeting the Changing Needs for Family Planning – Contraceptive Use by Age and Method* (United Nations publication, 2022).

⁷⁵ Open Space Association Deep Poverty Network Turkey.

⁷⁶ Views expressed during consultations.

⁷⁷ Submissions from the [Bureau des Avocats Internationaux](#) and the World Muslim Congress.

⁷⁸ Submission from Legal Clinic of University of Murcia, with Cepaim.

⁷⁹ Submissions from the World Muslim Congress and the [Bureau des Avocats Internationaux](#).

⁸⁰ Committee on Economic, Social and Cultural Rights, general comment No. 19 (2008).

⁸¹ ILO, *World Social Protection Report 2020–2022: Social Protection at the Crossroads – in Pursuit of a Better Future* (2021).

on the rights holders' marital and formal employment status, or on specific documentation that is inaccessible to women.⁸²

46. States and other duty bearers are required under international human rights law, and have made commitments in the Sustainable Development Goals, to establish equitable and sustainable systems to finance public spending on gender-responsive social protection systems.⁸³ These funds should come through adopting progressive income and wealth taxes, along with a minimum corporate tax threshold; debt restructuring; undertaking gender- and child-responsive budgeting exercises; and lobbying for expanded development assistance and transfers.⁸⁴

47. Many of the participants in the Working Group's consultations raised the issue of the gender- and poverty-based discrimination associated with receiving social security entitlements.⁸⁵ Women and girls with disabilities, migrants, refugees and those from ethnic minority and Indigenous communities are frequently the targets of intersectional forms of "welfare stigma", which can reinforce inequalities and deter eligible recipients from claiming their entitlements.

D. A feminist human rights-based economy: substantive equality, solidarity, and socioeconomic and environmental justice

48. The right to be free from poverty cannot be realized in isolation from individual and collective rights to substantive equality.⁸⁶ The meaningful participation of diverse groups of women and girls in conceptualizing, implementing and monitoring socioeconomic policies, norms and strategies is a core part of this process. The challenge is to move from non-discrimination as a vehicle for the protection of individual rights towards the realization of the relational and redistributive obligations that are also an integral but, as yet largely unrealized, part of international human rights law.⁸⁷

49. The right to substantive equality requires resource mobilization and redistribution within and between countries. The obligations incumbent on States under the International Covenant on Economic, Social and Cultural Rights, particularly its article 2, and other human rights guarantees to realize economic, social and cultural rights "to the maximum of their available resources" incorporates positive duties to progressively achieve the implementation of human rights and to seek external resources for that purpose.⁸⁸ The current moment of overlapping crises provides an opportunity to examine the human rights impacts of prevailing systems of global economic governance. The commitments made by States under articles 1 (1) and (2), 5 (1), 22 and 23 of the International Covenant on Economic, Social and Cultural Rights, under the Declaration on the Right to Development and within the framework of Sustainable Development Goal 10 require wealthy countries to assist low-income countries in the realization of economic, social and cultural rights for everyone without discrimination and to cooperate to reduce inequalities between and within nations.⁸⁹

⁸² Views expressed during consultations.

⁸³ Isabel Ortiz, Matthew Cummins and Kalaivani Karunanethy, "Fiscal space for social protection and the Sustainable Development Goals: options to expand social investment in 187 countries", Extension of Social Security Series, No. 48.

⁸⁴ World Bank Group, *The 2030 Sustainable Development Agenda and the World Bank Group: Closing the SDGs Financing Gap* (2019).

⁸⁵ Submissions from ATD Fourth World.

⁸⁶ Morten Kjaerum, Martha F. Davis and Amanda Lyons, eds., *COVID-19 and Human Rights* (Routledge, 2021).

⁸⁷ UNRISD, *Crises of Inequality*.

⁸⁸ Margot E. Salomon, "Why should it matter that others have more? Poverty, inequality and the potential of international human rights law", LSE Law, Society and Economy Working Papers, No. 15.

⁸⁹ International Covenant on Economic, Social and Cultural Rights, art. 2 (1); and Committee on Economic, Social and Cultural Rights, general comment No. 3 (1990), para. 13.

Tax justice

50. As noted above, to fulfil their human rights obligations to reduce gender inequality and poverty, States must direct adequate public resources to comprehensive social protection systems and services. A key mechanism for the redistribution of resources is through proportional and progressive taxation. One of the hallmarks of neoliberal economic policies over the past few decades has been a decline in the fiscal contributions being made by large corporations and high-income earners, while indirect taxes with regressive distributional impacts, such as value-added tax, have expanded.⁹⁰ In addition to lower direct taxes, illicit financial flows by multinational corporations are depriving countries in the global South of up to \$200 billion a year in lost fiscal revenues, and failures to effectively curb tax evasion, trade misinvoicing, corruption and money-laundering mean that there are fewer public resources available for equitable social and climate spending.⁹¹

51. Regressive taxation frameworks and illicit financial flows both have a particularly pernicious impact on women and girls, who account for a greater proportion of those living in poverty as a result of structural discrimination, and who are more likely than men to be responsible for caring for other family members, or to be care-receivers, and are therefore in greater need of social protection and public services.⁹² Tax justice, both nationally and globally, is a crucial mechanism for realizing human rights and for tackling socioeconomic inequalities and poverty, as Governments require fiscal revenue to sustainably finance investments in public services, social protection and gender-responsive infrastructure.⁹³ Feminist methodologies for fiscal reform emphasize the need for transparent, gender-responsive taxation frameworks that recognize women's indispensable labour in the economy and equitably redistribute resources from the wealthiest corporations and individuals to fund public provisioning.⁹⁴

Debt cancellation

52. Debt cancellation is a prerequisite for just and human rights-based redistributive public policies. In 2021, in low-income countries, debt repayments represented 171 per cent of all spending on health care, education and social protection combined and, in 2022, debt servicing among low-income countries globally was estimated at \$43 billion.⁹⁵ If left unchecked, widespread, lasting debt crises in the wake of the COVID-19 pandemic have the potential to set the achievement of global development goals back by at least a decade.⁹⁶

53. There are alternative models to indebtedness that would not result in increased inequalities through the adoption of austerity and fiscal consolidation measures that lead to reduced social expenditure and that have been shown to undermine the human rights of women and girls living in poverty. In recent years, more than 60 countries have successfully renegotiated debts, and over 20 have defaulted on or repudiated public debt, preferring to invest debt service savings in social programmes.⁹⁷ Since the COVID-19 pandemic, the G20's Debt Service Suspension Initiative and the International Monetary Fund's Catastrophe Containment and Relief Trust have provided some debt service relief to highly indebted poor countries. Additionally, in some country settings, it has been possible for data on the negative impact of austerity measures on the sexual and reproductive health and other rights of women and girls to be put forward to maintain programmes and budgets to guarantee those essential human rights.⁹⁸ Those interventions have opened space for dialogue on the human rights impacts of debt and fiscal consolidation in specific countries, and in particular sectors such as education, health and nutrition, but more could be done with respect to cancelling debt and

⁹⁰ Bohoslavsky and Cantamutto, eds., *The IMF and Human Rights: Interviews*.

⁹¹ See [A/77/169](#).

⁹² Global Alliance for Tax Justice and others, *Framing Feminist Taxation*.

⁹³ [A/HRC/29/31](#) and [A/HRC/26/28](#). See also Radhika Balakrishnan, James Heintz and Diane Elson, *Rethinking Economic Policy for Social Justice: The Radical Potential of Human Rights*.

⁹⁴ Akina Mama wa Afrika and Friedrich Ebert Stiftung, "A feminist tax justice handbook for women in the informal economy" (2021).

⁹⁵ Oxfam, "First crisis, then catastrophe" (2022).

⁹⁶ See [A/75/164](#).

⁹⁷ Bohoslavsky and Cantamutto, *The IMF and Human Rights: Interviews*.

⁹⁸ Views expressed during consultations.

adopting systematic gender-responsive budgeting and financial processes which would allow Governments to reclaim space for the development of feminist and human rights-based economic policies.⁹⁹

Equitable and transparent trade and investment systems

54. The extent to which trade liberalization has contributed to deepening sex- and gender-related inequalities and poverty is still unclear. There are some attempts being made within global and regional trade regimes to bring a “gender lens” to poverty and inequality. However, it is apparent that these processes need to do more than address women in their roles as entrepreneurs and small-business owners and instead take a more critical approach to analysing the human rights impacts of trade and investment agreements and disaggregate them by sex and gender and other axes of discrimination.¹⁰⁰

55. Many recent regional trade and investment agreements contain preambular commitments to gender equality and to improving the situation of women living in poverty, and in some cases specific chapters on gender equality; however, due to a lack of data, it is not known whether these commitments have resulted in material improvements in women’s lives.¹⁰¹ Regional trade integration has led to more employment opportunities for women in Africa, Asia and Latin America, but many of the jobs that have been created are poorly remunerated and precarious and do not provide scope for women to develop empowering careers.¹⁰² Gender equality provisions often do not cover e-commerce and digital trade or trade in special economic zones, and do not include accountability and dispute-settlement mechanisms for violation of such provisions.

Reparations for climate change and other racial and social inequalities

56. Climate reparations are being discussed as part of the feminist Global Green New Deal that would attribute responsibility and define payments to be made by colonial powers for historical and ongoing extraction and contributions to global emissions.¹⁰³ Funds established through these processes could be used to develop innovative and inclusive social and environmental policies. More generally, reparations should follow the human rights standards of providing restitution, compensation, satisfaction, rehabilitation and guarantees of non-repetition,¹⁰⁴ and be gender-transformative, in line with international human rights law.¹⁰⁵

Corporate accountability

57. While Governments are the primary holders of obligations to ensure that all human rights are respected, protected and fulfilled, corporate actors also have responsibilities to respect and protect human rights and to provide adequate remedies for human rights harms that arise from their activities.¹⁰⁶ Businesses have a key role to play in reducing poverty and inequalities globally and nationally, by upholding standards on human rights, environmental

⁹⁹ Ilene Grabel, “Global financial governance and progressive feminist agendas”, *International Journal of Political Economy*, vol. 51, No. 4 (2022), pp. 331–345; and IMF, “IMF strategy toward mainstreaming gender” (2022).

¹⁰⁰ Views expressed during consultations.

¹⁰¹ UNCTAD, “Making trade agreements work for gender equality: data and statistics”, Policy Brief, No. 81 (2020).

¹⁰² UNCTAD, “Looking at the trade and gender nexus from a development perspective: a brief overview” (2022).

¹⁰³ Feminist Economic Justice for People and Planet Action Nexus, “A feminist and decolonial Global Green New Deal”.

¹⁰⁴ Basic Principles and Guidelines on the Right to a Remedy and Reparation for Victims of Gross Violations of International Human Rights Law and Serious Violations of International Humanitarian Law.

¹⁰⁵ See Ruth Rubio-Marin, “The gender of reparations in transitional societies”, in *The Gender of Reparations: Unsettling Sexual Hierarchies while Redressing Human Rights Violations*, Ruth Rubio-Marin, ed. (New York, Cambridge University Press, 2009).

¹⁰⁶ See [A/HRC/8/5](#).

protection, labour relations and fiscal accountability.¹⁰⁷ Several recent guidance documents have been developed to highlight the responsibilities of businesses to ensure that their activities advance the right to substantive gender equality.¹⁰⁸ In practice, participants in the Working Group's consultations noted that businesses were routinely failing to pay living or equal wages, or to offer social security, including paid maternity or carers' leave, that many were not taking adequate steps to guarantee sexual and reproductive health and other rights of workers to bodily autonomy and freedom from violence, or to ensure women's rights to collective bargaining and freedom of association. It was also emphasized that corporate due diligence procedures and grievance mechanisms for business-related human rights abuse were not gender-sensitive, let alone gender-transformative, and, as a result, were largely ineffective in changing discriminatory norms and practices.¹⁰⁹

III. Conclusions and recommendations

A. Conclusions

58. **Too little attention has been paid to the reduction of socioeconomic inequalities as a prerequisite for effective action to combat poverty. The international human rights framework provides tools to measure and understand how the rights of women and girls to live free from poverty and inequality are being systematically violated by particular political, social, cultural and economic norms and institutions. Human rights instruments also contain important redistributive and solidarity obligations that, if fully implemented, would enable States as well as other duty bearers to create sustainable, feminist and human rights-based economies.**

59. **A feminist and human rights-based approach to poverty and inequality is based on the assertion that the role of the economy is to support human dignity, well-being and human rights. A feminist human rights framework focusing on women's human rights, especially their economic, social and cultural rights and their right to participate in all spheres of life, allows specific forms of structural discrimination to be redressed. This entails examining wealth and income distribution, intra-household dynamics, access to and control over assets, including those that are held in common, environmental protection, time allocation, care and well-being, and the right to rest and leisure of women and girls, as pivotal elements of gender equality and sustainable development. This approach also draws attention to the responsibilities of States and other actors to take targeted steps to address inequalities in the distribution of power, resources and entitlements and to advance collective and individual human rights, including the right to development. The adoption of human rights-based and feminist perspectives by States and international organizations to enable the creation of progressive, redistributive global financial governance frameworks is essential for addressing both inequalities and poverty in a comprehensive and effective manner.**

60. **The right to live free from poverty and not to be discriminated against on the basis of socioeconomic condition should be further developed as key human rights, and appropriate systems should be established to collect disaggregated data on the multiple dimensions of inequalities and poverty. Identifying and effectively responding to intersecting and multiple forms of inequality on the grounds of poverty, sex and gender, race, ethnicity, age, ability, religion, geographical location, migration status, sexual orientation, gender identity and other conditions must be a priority for participatory and targeted policies and strategies at the local, national, regional and international levels.**

¹⁰⁷ ESCAP, "Business initiatives to reduce poverty and inequality: strengthening the evidence base to leave no one behind" (2021).

¹⁰⁸ [A/HRC/41/49](#); [A/HRC/41/43](#); and OHCHR, "Tackling discrimination against lesbian, gay, bi, trans & intersex people: standards of conduct for business", November 2017.

¹⁰⁹ See [A/HRC/41/43](#).

61. It is imperative to analyse the ways in which overlapping inequalities drive and amplify ecological, social, political and economic crises and to ensure that poverty-eradication policies are directed towards the transformation of unequal power relations through the negotiation of a new human rights-based feminist eco-social consensus. Given the rapidly approaching deadline for the achievement of the 2030 Agenda for Sustainable Development, and noting the slow rate of progress on Sustainable Development Goals 1, 5 and 10, it is essential to reiterate the centrality of women's and girls' human rights and gender equality to processes of poverty eradication and to combating inequalities both within and between nations.

B. Recommendations

62. States should take positive measures for the realization of the full range of internationally recognized human rights of women and girls, to eliminate poverty and achieve substantive equality, inter alia by:

(a) Grounding all laws and policies, especially in the economic and social arenas, in the core human rights principles of equality and non-discrimination, the meaningful participation of women and girls, accountability and the progressive realization and non-retrogression of economic, social and cultural rights, in line with applicable human rights norms and standards for each specific right;

(b) Guaranteeing universal, accessible, adequate, available, gender-responsive and comprehensive social protection, adhering to and applying relevant ILO conventions, and ensuring that gender-responsive social protection is granted throughout the life cycle of women and girls as part of the right to an adequate standard of living, regardless of marital status, employment or participation in the "formal" labour market;

(c) Ensuring equal rights to land, housing and property, realizing the rights to food and nutrition, water and sanitation, health, free or affordable quality and accessible education, childcare, health care and elder care, and decent work and rights at work, including freedom of association and collective bargaining, as well as women's and girls' right to participate in all areas of political, social, cultural and economic life;

(d) Taking steps to prevent and respond to intersectional discrimination against women and girls who are beneficiaries of social protection;

(e) Recognizing and developing comprehensive and gender-responsive regulatory frameworks, policies and programmes to realize the right to care, which encompasses the right to provide and to receive care and to exercise self-care and collective care, based on the principles of State, social and gender-shared responsibility, equality, universality and autonomy;

(f) Realizing women's and girls' rights to bodily autonomy and freedom from violence, ensuring the availability, affordability and accessibility of sexual and reproductive health rights, information, and services and goods, including to address menstrual poverty, as well as all necessary measures to prevent and respond to gender-based discrimination and violence, through adequately funded public services, welfare systems, and the implementation of economic rights;

(g) Carrying out gender-responsive resource redistribution through the recognition of the value of the care economy, fair fiscal policies (including proportional and progressive taxation for high-income earners and corporations), equitable trade and investment policies, debt cancellation or debt relief in case of State insolvency, and corporate accountability;

(h) Ensuring the realization of cross-cutting rights, such as access to justice, including for violations of socioeconomic rights, the right to development and the right to a safe, clean, healthy and sustainable environment;

(i) Identifying the ways in which crises, compounded forms of structural discrimination and legal and policy frameworks place women and girls at aggravated risk of poverty and inequality and result in further human rights violations, and preventing, mitigating and addressing such risks;

(j) Adopting a feminist and human rights-based approach to the measurement of intersecting forms of discrimination to ensure a gender, equality-centred and sustainable development approach to poverty, with enhanced attention to the groups of women and girls identified in the present report as being in heightened conditions of marginalization and exclusion;

(k) Repealing or modifying laws that criminalize acts associated with poverty and life-sustaining activities, the exercise of sexual and reproductive autonomy rights, including abortion, and other status offences that disproportionately affect poor and marginalized women and girls;

(l) Guaranteeing equal representation and voice in labour unions and collective bargaining for women workers and creating independent and transparent grievance mechanisms to protect and fulfil women's rights to decent work and to enable women to enjoy these rights and to receive gender-transformative remedies in the event of violations;

(m) Ensuring that trade and investment negotiations and positions are transparent, participatory and aimed at eliminating gender, affluence and other biases, and are consistent with and promote international human rights obligations as well as the 2030 Agenda. This includes gender parity in representation and participation of women in all their diversity in the development of trade and investment agreements and policies. Gender and human rights impact assessments should be carried out prior to concluding bilateral, regional and multilateral trade and investment agreements and the findings of those assessments should be implemented and a dispute-settlement mechanism should be set forth in relation to the gender equality and human rights provisions of such agreements;

(n) Complying with the immediate obligations to eliminate discrimination, and guarantee the minimum core of all economic, social and cultural rights and their progressive realization; dedicating maximum available resources to the realization, availability and accessibility of such rights for all women and girls; and creating and promoting mechanisms for their full legal recognition and justiciability, including by ratifying the International Covenant on Economic, Social and Cultural Rights and the Convention on the Elimination of All Forms of Discrimination against Women, as well as their Optional Protocols;

(o) Fulfilling, particularly in the case of economically developed and wealthy States, the obligations of international assistance and cooperation under the International Covenant on Economic, Social and Cultural Rights, applying a gender- and human rights-based approach under the Convention on the Elimination of All Forms of Discrimination against Women and applicable standards, and promoting the adoption of a binding international instrument on the right to development, as crucial redistributive mechanisms;

(p) Reinvigorating the global commitments made under the Sustainable Development Goals through the use of creative, feminist and human rights-based strategies – such as those outlined in section II, subsection B, of the present report – and through national indicators that focus on the achievement of Sustainable Development Goals 1, 5 and 10 in particular.

63. International and regional economic, financial and monetary institutions and their member States should:

(a) Take concerted steps to move away from growth-centred and neoliberal paradigms that foster inequalities, by adopting feminist and human rights-based approaches which prioritize the elimination of poverty and of gendered socioeconomic inequality;

(b) Design, construct and implement gender-responsive budgets to realize women's and girls' human rights and gender equality, increase financing in ordinary budgets, use gender-budgeting tools, adopt measures such as subsidies, aid, development cooperation and gender-sensitive loans and financing and create mechanisms for budget accountability;

(c) Adopt inclusive feminist approaches and methodologies by ensuring the participation and consultation of diverse groups of women and girls in the design, preparation and implementation of economic and social laws and policies at the national, regional and international levels, ensuring gender parity in decision-making bodies and listening to and valuing alternative forms of knowledge, including in the economic arena, with the goal of transforming unequal socioeconomic structures and institutions;

(d) Regularly collect and publicly disseminate disaggregated data across all key metrics, especially those related to the Sustainable Development Goals that focus on poverty and inequalities (in particular Goals 1, 5 and 10), and direct special attention to gender-based discrimination and violence against women and girls, including the targeting of women and girl human and environmental rights defenders. Ensure that effective and compatible methodologies are used to enable aggregation and analysis. To the extent possible, further disaggregate data based on intersecting identities that can drive further marginalization;

(e) Identify and modify implicit and explicit fiscal biases against women and girls, specific groups and countries through the allocation of budgets to reduce intersectional socioeconomic inequalities, the adoption of tax justice measures and the identification and combating of tax avoidance and evasion by corporate actors, as well as corruption. Gender and human rights impact assessments must be fully integrated into national budgets and economic policies with a view to eliminating poverty and inequality. The value of the care economy must be recognized, and fiscal policy must be used to reduce and redistribute workloads through gender-responsive taxation systems that ensure adequate investments in policies that promote women's and girls' rights and gender equality;

(f) Adopt holistic, gender-responsive measurements of poverty and inequality that capture diverse experiences and go beyond commonly used thresholds of relative inequalities and the situation of those in the bottom 10 per cent of wealth and income metrics, and integrally address the income and wealth held by the richest segment of the population. Such measurements should be intersectional and gender-sensitive and highlight the realization of the various economic, social, cultural and civil and political rights that relate to the right to an adequate standard of living of women and girls in a given context;

(g) Develop and mainstream gender-responsive and human rights-based macroeconomic policy prescriptions on structural adjustment and national debt repayments in the light of significant evidence of their inequitable impacts on the human rights of women and girls. Debt sustainability analysis and impact assessments of economic reforms should consider the human rights obligations of both debtor States and their creditors towards the borrowers' populations, including the prohibition of implementing or promoting debt and macroeconomic policies with disproportionate effects on women.

64. Corporations, and the States and international and regional organizations exercising jurisdiction and control over them, should:

(a) Contribute to the realization of the rights of all women and girls, implement participatory gender and human rights impact and due diligence processes, in compliance with the Guiding Principles on Business and Human Rights, and ensure that grievance mechanisms and remedies for business-related abuses are accessible, effective and gender-transformative;

(b) **Ensure corporate accountability and tax justice, particularly for transnational and high-profit corporations, through compliance with human rights and fiscal commitments and obligations, and implement the gender guidance to the Guiding Principles on Business and Human Rights. States should mainstream a feminist and human rights-based approach into their national action plans and other national follow-up mechanisms on business and human rights.**
