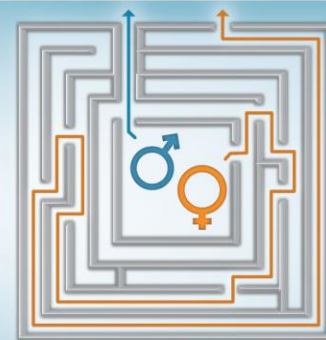


# WOMEN, BUSINESS AND THE LAW 2018



## Providing incentives to work

*Providing incentives to work examines personal income tax liabilities, taking into account tax credits and deductions that may differ for women and men. This indicator covers both taxation and the provision of such services as childcare and education.*

### Key facts for this indicator:

- On average, economies score 66 in the providing incentives to work indicator.
- Over two-thirds of the economies covered by *Women, Business and the Law* directly provide childcare services or subsidize private childcare services.
- In 33 of the economies covered, childcare payments made by parents are tax deductible.
- All the economies that provide for tax deductible childcare payments are upper-middle and high income, except Bhutan and El Salvador.
- Of the 189 economies covered, 15 grant tax deductions or credits to male taxpayers by default.
- Seven economies reformed in the providing incentives to work indicator: Albania, Côte d'Ivoire, Iraq, Kiribati, Liberia, Tanzania and West Bank and Gaza.
- Tanzania made primary education both free and compulsory.
- Iraq now guarantees workers returning from maternity leave the same position or a similar position with the same wage.

*Women, Business and the Law* measures how laws, regulations and institutions differentiate between women and men in ways that may affect women's incentives or capacity to work or to set up and run a business. It analyzes gender-based legal differences in 189 economies, covering seven areas: accessing institutions, using property, getting a job, providing incentives to work, going to court, building credit and protecting women from violence. The report is published every two years. The full report and accompanying datasets are available at [wbl.worldbank.org](http://wbl.worldbank.org).