Title
A critical analysis of Aotearoa New Zealand’s tax policies from a liberal feminist perspective

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Abstract (PhD research question)
The New Zealand workplace is not currently an equal environment for men and women. The average gender pay gap is 9.3% and in the accounting profession it is 29% - and increasing. Only 11% of the directorships of NZX listed companies are held by women and only 5% of New Zealand businesses have a female CEO. It is generally accepted that the gender pay gap in New Zealand is a result of the lower level of participation by women.

This research adopts a liberal feminist theoretically informed perspective to evaluate the impact of tax policy on working women in New Zealand, with a view to increasing the opportunities for those women who wish to participate, or participate more fully, in the paid workforce. It refers to recent OECD recommendations regarding a lack of appropriate childcare, a high effective marginal tax rate and limited paid parental leave.

The study also investigates opportunities for policy and law makers to develop future tax policy with a view to creating a more gender balanced workplace.

Abstract (ATTA 2014 Conference Paper)
There are a number of theoretical frameworks suitable for use in critiquing tax policy. These include various economic perspectives, utilitarianism and institutional theory. Adam Smith’s
classic criteria for good tax policy of equity, convenience, certainty and economy are still considered relevant in the development of tax policy today. However, one framework which is not widely used is a feminist framework.

In this paper, I outline why a liberal feminist framework is appropriate for research into the impact of tax policy on working women in New Zealand. The paper shows how a liberal feminist framework is particularly relevant, as the intended outcome of the research is tax policy which will increase the opportunities for those women who wish to participate, or participate more fully, in the paid workforce. This outcome will be made possible through the research contribution, which will be to enable policy and law makers to develop future tax policy with a view to creating a more gender balanced workplace.

**Paper**

1.1. Introduction

The purpose of this paper is to outline the background to the liberal feminist framework which will be used in my research.

The paper begins with a brief outline of some of the feminist terminology that will be used in my PhD research, within a chronological context. It then provides a summary of the ongoing discussions regarding a possible definition of feminism and provides a contribution to this debate. The paper then considers each of the four historically accepted feminist frameworks in turn, Liberal, Marxist, Radical and Socialist, before outlining the reasons for the selection of liberal feminism as the framework for this research. Finally, the paper reviews some criticisms of the liberal feminist perspective. The paper closes with a summary and conclusion regarding the selection of the liberal feminist perspective.
1.2. Chronology

A basic chronology of the development of feminism will now be outlined. This includes some of the relevant terms which arose at each period of time, as these terms will be used throughout this research.

1.2.1. First wave

The ‘first wave’ of feminism (in the English-speaking world) took place from the 1840s to the 1920s. It was focused on improving the political, educational, and economic system, primarily for middle-class women, and its greatest achievements were to develop a language of equal rights for women and to garner women the right to vote (McAfee, 2011). Writers of this early period included John Stuart Mill and Harriet Taylor Mill. Although the first wave is generally not considered to have started until this time, Mary Wollstonecraft was the first of the writers to be later known as feminists, and she was writing in the late eighteenth century.

1.2.2. Second wave

The ‘second wave’ of feminism commenced in the 1960’s and is closely linked to the civil rights movement in the United States. This period of feminism was known then as the ‘women’s liberation movement’ and it lasted until approximately the 1980’s. Its focus was much broader than the legal rights for which the first wave feminists campaigned, and included sexuality and reproductive rights, as well as seeking to rectify inequalities in the family and workplace.
1.2.3. Third wave

The ‘third’ wave started in the 1990’s and is ongoing. In large part, the movement arose out of a recognition of a particular limitation of the second wave. This recognition was that women, as a group, experience many different forms of injustice, and the sexism they encounter interacts in complex ways with other systems of oppression. This refers to issues of race, colour, religion, class and culture, as well sexuality, disability and age. As part of this new thinking, feminists such as Alice Walker have proposed that “womanism” provides a contemporary alternative to “feminism” that better addresses the needs of Black women and women of colour more generally (Haslanger et al, 2013). The common term for this new, expanded area of focus which considers the differences between women is intersectionality.

1.3. Definitions of feminism

Feminism as a term itself is a debated point. Labels are notoriously difficult notions and can be misleading, restrictive, difficult to apply and counterproductive (Ruth, 1980:453). Providing a definition of feminism is no different. There is “no consensus” on what it means to be a feminist (Jaggar, 2008:vii), nor is feminism a “unified project” (Letherby, 2003:4) or a “cohesive viewpoint” (Hezekiah, 1993:54). Nevertheless, there are multiple concepts that can be found in the works of a number of feminist writers. These include the notion that women should not be disadvantaged by their sex but rather:

“that they should be recognised as having human dignity equally with men, and the opportunity to live as fulfilling and as freely chosen lives as men can”

(Okin, 1997:2).

Acknowledging the dynamic nature of feminism, Alison Jagger suggests that feminism is “a cluster of social and political ideas that continuously evolve and change” and that our role as feminists is to direct our attention toward:
“transforming social arrangements and systems of thought that accord disproportionate honor, authority, and power to men and to whatever is categorized as masculine – and that simultaneously degrade and subordinate women and whatever is defined culturally as feminine” (Jaggar, 2008:vii).

Tong provides a concise summary of what feminism is and seeks to do. She suggests that it aims:

“to describe women’s oppression, to explain its causes and consequences, and to prescribe strategies for women’s liberation” (Tong, 1993:1).

1.3.1. Research contribution

Feminism has always been action-orientated, with a particular aim that it intends to achieve (and it is entirely appropriate that the ‘aim’ changes over time, as the position of women in society changes). On that basis, any definition of feminism should include not just the recognition of the inequality women experience, but an indication of the proposed solution. Therefore, I propose the following simple statement as an appropriate definition of feminism for the present day: an undertaking to identify and rectify gender inequalities through legislation and social change.

1.4. Different feminist frameworks

It is generally acknowledged that there were four basic feminist frameworks: Liberal (or Moderate), Marxist, Radical and Socialist (Jaggar and Rothenberg, 1993:76; Conway-Turner and Cherrin 1998:5; De Bruin, 1993:172). Arguably the “naming of the parts” has caused feminism to have “segments of which have become separated from, and hardened against, each other” (Delmar, 1986:9) which has restricted the ability for internal dialogue between feminists and even “serves to disguise the core meaning of feminism” (Thompson, 2001:1).
However, the historic strands of feminism have arguably merged over time, such that now only two frameworks may still be in evidence, Liberal and various Radical (non-Marxist) alternatives, with liberal being the “dominant global ideology of our time” (Mills, 2009:164). Nevertheless, in order to provide some history and context, each of the four basic feminist frameworks will now be considered in turn.

1.4.1. Liberal feminism

Early liberal feminism was the application of liberal commitments to women. These “commitments” included the values of:

“individual freedom; equality before the law; equal opportunity; moral equality; personal autonomy; being rewarded (or punished) on the basis of merit rather than birth (right); the rejection of arbitrary and unearned power and hierarchy and its replacement with the idea that the exercise of power by one individual over another must be rationally defended; consent to rule by those ruled; and freedom of conscience” (Abbey, 2011:1).

Liberal feminism itself has its roots in the writings of Mary Wollstonecraft, John Stuart Mill and Harriet Taylor Mill in the eighteenth and nineteenth Centuries (Wollstonecraft, 1792 and John Stuart Mill, 1869). The focus of liberal feminism may be described as the belief that women should have the freedom and opportunity to make real choices about their lives. At first, this included the right for women to be able to vote and hold public office, as well as to own property in their own names.

Although not a supporter of women’s suffrage, Wollstonecraft argued for women to share the (other) rights which men already hold, so that she will “emulate the virtues of man; for she...
must grow more perfect when emancipated” (Wollstonecraft, 1792:281). Wollstonecraft argued frequently for reason over emotion, and that women should act autonomously (Tong, 1998:14). Her call was for personal change by women, so that each woman should claim her own “personhood” (Tong, 1998: 15). The ability of women to act autonomously in this manner will be considered again, later in this paper.

John Stuart Mill’s classical text, The Subjection of Women, starts from the undeniable premise that “the legal subordination of sex to the other - is wrong in itself, and now one of the chief hindrances to human improvement” (Mill, 1869:1). Although he was writing in the nineteenth century, the same could still be said today. His liberal perspective is reflected in his claim that freedom of individual choice is known to be the only thing which results in the “adoption of the best processes” and “throws each operation into the hands of those who are best qualified for it” (Mill, 1869: 32). It is also evident in his belief that “widening the sphere of action for women” would operate for good, simply by breaking down the barrier, whether or not women went on to participate fully in society. This was, he argued, because:

“the mere consciousness a woman would then have of being a human being like any other...would effect an immense expansion of the faculties of women”

(Mill, 1869: 156).

Mill also considered the position of women in the home, as well as proposing an increased role for them in the public sphere, such as receiving an education, being able to vote and hold public office. He compared wives’ situations in marriage negatively to that of slaves (Mill, 1869: 55-57) and argued for a more partnership-like arrangement between spouses, where decision making depends upon “comparative qualifications”, rather than being the absolute right of the male (Mill, 1869: 73).
Later, the ‘second wave’ liberal feminists of the 1960’s were concerned with economic issues, such as encouraging women’s independence from the home and enshrining the right of equal pay for women at work. Personal freedom including sexual and reproduction freedom were also a focus of liberal feminists at this time, which included Betty Friedan and Gloria Steinem. Its focus on individualism means that liberal feminism seeks to ensure women and girls receive education and training (Conway-Turner and Cherrin 1998:126) which can then provide the opportunity for their economic independence (Hyman, 1993:158).

Liberal feminists also critically examine the family structure, and the leading writer in this area was the late Susan Moller Okin. Okin (1989) argued that a ‘just’ family was required in order to raise children with the sense of justice that they will require as citizens of a just society. In particular, she stressed that the sharing of roles by men and women, rather than a division of roles between them, would increase our ability to understand the viewpoints of others (Okin, 1989:17-18). She noted that:

“The substantial inequalities that continue to exist between the sexes in our society have serious effects on the lives of almost all women... Underlying all these inequalities is the unequal distribution of the unpaid labour of the family” (Okin, 1989:25).

Concern over this ‘double burden’, faced by women who work outside the home as well as within it, has been expressed by many other authors before and since Okin (see for example Ruth, 1980: 321, Alstott, 1996:2002 and Jackson and Jones, 1998:17).

Although many liberal feminists have considered the need for equality within the home (the private sphere), modern-day liberal feminists continue to seek women’s equality outside the home as well (the public sphere). In the case of Shultz (2000), she asserts a view that (paid,
external) work is “a central part of identify formation” and is “an inviolate right commensurate with life, liberty and the pursuit of happiness” (as cited in Quinn, 2002:455).

Schultz’s liberal perspective is clearly outlined by her belief that:

“it is imperative to create a world in which all women and men can pursue their chosen callings and all working people can live with justice, equality, and dignity” (Schultz: 2000:1883).

As Quinn noted, Schultz goes further, arguing that equality can best be achieved “through paid work, rather than despite it”, because people are shaped deeply by their work, to the extent that “we are what we do for a living” (Schultz: 2000: 1883, 1884). Schultz suggests that paid work is important because it is a fundamental part of “citizenship, community and even personal identity” (Schultz: 2000: 1886) but she does not support the notion of paying women for providing domestic labour in their homes, arguing instead that the importance of that work is better achieved through “collectivising housework by converting it into employment” (Schultz: 2000: 1900). This “frees those who provide unpaid family labour to pursue more fully for pay the work that suits them best” (Schultz: 2000: 1901) and this is required because the “overwhelming majority of women need - and want - to have jobs and children at the same time” (Schultz: 2000: 1908).

1.4.2. Radical feminism

The next feminist framework for consideration is radical feminism. This follows the biological argument initially established by Simone de Beauvoir in 1960, whereby there is no history, only a biological condition resulting in a natural unity among women. De Beauvoir introduced what has come to be called the sex-gender distinction with her famous line from *The Second Sex*, “One is not born but rather becomes, a woman” (De Beauvoir, 1960:1).
Accordingly, we can see that radical feminism “was self-referring - by women for women” (Mitchell and Oakley, 1986:2) and identifies “women as a class” (Holmstrom, 1981:208).

The biological argument was further considered by Shulamith Firestone in *The Dialetics of Sex* (1970), proposed as “one of the most important works of the second-wave feminist movement” (Halbert, 2004:117). Firestone (1970) laments the “sex-class division” which is “premised upon the biological differences between men and women that have long been considered natural” (as cited in Halbert, 2004:118). Firestone argues for categories of biological difference to be destroyed, through the use of (the then emerging) new technologies, such as birth control and artificial reproduction, to move beyond the natural (as cited in Halbert, 2004: 119). She proposes this would enable the “destruction of the nuclear family”, one of the sources of the “lack of access to power for women and children... which has little to do with biology and everything to do with culture” (as cited in Halbert, 2004: 120).

As Firestone’s proposal indicates, radical feminism was so-called because it aimed to bring about fundamental changes in society and is sometimes argued to be the women’s liberation movement, as opposed to the women’s rights movement (Rhodes, 2005:29). The concept of patriarchy is key to radical feminism, which proposes “the oppression of women as the most fundamental and universal form of domination”. Radical feminists also “insisted that male power was not confined to the public worlds of politics and paid employment, but that it extended into private life”, meaning that patriarchy must also be considered within the context of the family (Bryson, 2003:163).
It is argued that Kate Millett’s *Sexual Politics* (1970) was “very important in laying the groundwork of radical feminist ideas, particularly in relation to the analysis of sex as political” (Jeffreys, 2011:76). Millett showed that “sexual practice was constructed out of patriarchal power relations and both reflected and served to uphold male domination”. In addition, she laid the “foundation for the developing feminist critique of pornography” (Jeffreys, 2011:76).

A feminist critique of pornography was subsequently undertaken, in particular, by the late Andrea Dworkin, who wrote widely against pornography, calling it “abusive of women” and claiming it leads to sexual violence against women (Shrage, 2012). However, more recently, the so-called third wave feminist movement has taken a more “sex-positive” approach. This means that, for some, even heterosexual pornography is regarded as part of women’s expression and Dworkin’s concerns have been criticised for their view of “women as vulnerable and in need of protection” (Shrage, 2012).

We have seen that radical feminism “identifies and opposes male domination” (Thompson, 2001:3). It defines feminism as “a struggle for a genuine human status for women outside male definition and control” (Thompson, 2001:4). Radical feminism requires “knowledge of the ways in which power-as-domination is exercised, because those ways are not always overt and deliberate” (Thompson, 2001: 11). Although domination is not caused by the dominated, radical feminism argues that it operates “most efficiently” where both men and women accept the reality of their position, “embrace it as natural and unalterable, desire its continuation and fear its destruction” (Thompson, 2001: 22). In order for this to occur, an ideology is required which provides justification for the domination. Arguably this area of radical feminist thought ties closely to Marxist feminism, where it is accepted that the ideas
of the ruling class are always the ruling ideas, although Thompson argues that “ownership and control of wealth is only one way in which relations of domination and subordination are maintained” (Thompson, 2001: 23).

Although the simple arguments of radical feminism have less present-day support than during the second wave of feminism, the concept of patriarchy is still extremely relevant, not least because it “helps make sense of the hostility generated by seemingly moderate feminist demands” (Bryson, 2003:174).

1.4.3. Marxist feminism

Marxist feminism is based on the writings of Friedrich Engels. He suggests that Marxist concerns about capitalism and private property are specifically relevant to gender inequality because “women are originally equal to, if not more powerful than, men in communal forms of production with matrilineal family organisations”. However, where men control private property, as under capitalism, women lose their power and “become the property of the father and husband” (Ferguson and Hennessy, 2010).

Marxist feminists believe “social existence determines consciousness”. This means that a women’s “conception of herself” is based on her role in the family and at the workplace. As that role keeps her “socially and economically subordinate to men”, Marxist feminists argue that we should consider the links between women’s work status and women’s self-image, in order “to understand why women are oppressed in ways that men are not” (Tong, 1998:95). One part of this analysis is consideration of whether women represent a ‘class’ within society, separate to the two classes originally identified by Marx. Class distinctions can lead
to various types of alienation, which can be worse for women as they “experience themselves not as selves but as others” (Tong, 1998:100).

“Marxist feminists aim to create a world in which women can experience themselves as whole persons” (Tong, 1998: 100), which would be achieved as a result of the revolution, when the capitalist society is replaced with a communist society. It is argued that communism would allow people “to do but also to be what they want because they would have the power to structure the system shaping them” (Tong, 1998:101). This freedom may sound liberal but it is worth remembering that Marx was “an avowed apostle of human freedom” (Gray, 1986:161).

Marxist feminists acknowledge the importance of domestic labour, and the exploited role women have within the nuclear family in a capitalist society. Holmstrom recognised that, under Marxist theory, domestic labour is “neither productive nor unproductive” (Holmstrom, 1981:191), and cannot be considered productive in the context of capitalism, as this only acknowledges wage labour, which is exchanged with capital. She acknowledged that this view is considered sexist by some, but explained that capitalist production is tied to labour-power, thereby ignoring domestic labour (Holmstrom, 1981:188-191). However, she noted that “women’s lives are still dominated by their role in the family, even when they are also wage workers” (Holmstrom, 1981:186) and argued that there is no explanation for why “most of the domestic labour should be done by women” (Holmstrom, 1981:196). She suggested the family:

“hides the unemployment and under-employment of half the population...limits women’s equal participation in the work-force, in both objective and psychological ways” (Holmstrom, 1981:197).
She recognises this as exploitation (Holmstrom, 1981:201) but, rather than suggest this comes from men, argues that women are “exploited by capital” (Holmstrom, 1981:203). However, at the same time she acknowledges that “Women’s oppression neither began with capitalism nor does it end with the end of capitalism” (Holmstrom, 1981:209). This disconnect is a failing of Marxist feminist theory.

Jackson later argued that the start of the third wave of feminism in the 1990’s involved a movement away from Marxist thought. In particular, she suggested this allowed feminists to accept that household production entails exploitation and hence a class relationship between women as producers and men as appropriators of their wives’ surplus labour (Jackson 1998:17).

1.4.4. Socialist feminism

Prior to 1850, the term socialist was “used purely to refer to the Owenites”, followers of Robert Owen (Roberts and Mizuta, 1993:xi), whose call for a utopian society was considered radical in the United Kingdom of the early nineteenth century. The focus at that time was on the “revolution” which resulted in the marginalisation of the “‘Woman Question’ from socialism (Roberts and Mizuta, 1993:xiii). At the turn of the twentieth century, the socialist Ford clarified the meaning of socialism, stating that it:

“insists on a moral regeneration of society of the most complete and searching kind in order to make a lasting foundation for the political and social changes we many of us long to see” (Ford, 1907:2).

Those changes included the women’s suffrage movement and the trade union movement. She explained the importance of socialism, in part, by identifying how “Capitalism always
has been, and is now, a worse enemy to women than it can be to men” because it results in poverty, which has greater consequences for women (Ford, 1907:8).

At the same time as Ford, across in continental Europe, Zetkin was also outlining the importance of socialist feminism. She argued that it was in society’s interest to liberate the female sex to its full creative potential, as it:

“would result not merely in a quantitative increase in social and cultural goods from her expanded role in the world, but in a qualitative increase as well” (Honeycut, 1981:35).

Zetkin believed in “Socialist ideas that accorded priority to the good of the whole over that of the individual” (Honeycut, 1981:36). Although it was not a popular view at the time, she was an earlier espouser of the importance of women-only groups because they provide an atmosphere free of “male prejudice and discrimination” (Honeycut, 1981:38). This view was championed later by second-wave feminists, and continues today.

In the mid-twentieth century, Angelica Balabanoff continued the campaign for women’s rights, as a segment of the broader struggle against the bourgeoisie, from the perspective that socialism meant “absolute social equality” (Slaughter, 1981:183). However, socialism continued to focus on the broader issues of the day, such as fascism and the conditions of the working-class, rather than on women’s issues in particular and in Balabanoff’s view “women’s rights were only a segment of the broader struggle” (Slaughter, 1981:183).

It is clear that socialist feminism draws on many of the concepts found in Marxist feminism, to the extent that Tong suggests the differences may be more a matter of emphasis than of substance (Tong, 1998:94). The similarities between the two perspectives are reflected both
in the historic works considered above, and also in the writing of more current socialist feminists, such as Juliet Mitchell. Mitchell argues that feminism emanates:

“from the bourgeoisie or the petit-bourgeoisie, the social class which, in capitalist society, where it is dominant, gives its values to the society as a whole. It represents its particular interest as universal interest, its women as ‘woman’” (Mitchell, 1986:47).

1.5. Selection of liberal feminism

Liberal feminism has been selected as the theoretical framework for this research, for a number of reasons. Firstly, its focus on women’s individual ability to seek and achieve change and equality. Secondly, the ‘same and equal’ (as opposed to ‘different but equal’) approach it adopts to the issue of gender inequality. Finally, it takes into account the contribution made by this research, which is to provide advice to policy makers on the optimum taxation environment to achieve equality for working women in New Zealand. As liberal feminist theorists are concerned with increasing the participation of women in the paid workforce, it is appropriate to utilise as a framework for this research, which supports the same aim.

Although a liberal feminist theoretical framework has been selected, it is fitting to consider the criticisms of liberal feminism. However, it will be noted that, in fact, a number of the criticisms will actually support the selection of a liberal feminist framework for this particular research.
1.6. Critiques of liberal feminism

Arguably, modern western feminism grew up as a sister doctrine to liberalism (Abbey, 2011:1). It is perhaps both because, and in spite, of this that liberal feminism has been subject to criticism within feminist circles, in particular during the second half of the twentieth century.

I will firstly consider the three established critiques of liberal feminism, as considered by Tong (1998), before also reviewing two other important arguments against liberal feminism.

The first of these additional arguments is the proposition that liberal feminism diminishes the importance of the caring role within the family and society. There are a number of names for this area of thought, including care and dependency feminism and essentialism. This research will use the former term. The second is the Marxist class-based argument against a separate women’s cause. Therefore, this section will cover: the argument that liberal feminism expects women to become ‘like men’; the autonomy assumption; and the criticism of liberal feminism as racist, classist and homophobic, which we may now refer to as the concept of intersectionality. It will close by considering care and dependency feminism and Marxism.

1.6.1. Women are expected to become ‘like men’

The autonomy argument is one of the most persistent criticisms of liberal feminism, with its roots in early liberal politics. It is argued that liberal feminism seeks to make women more like men, or to give women the same opportunities as men, rather than focus on what is important to women.
An early example is Wollstonecraft’s call in the late eighteenth century for women to “emulate the virtues of man” (Wollstonecraft, 1792:281). It can also be seen in the modern day calls for women to move more fully into the (male) world of paid work outside the (women’s) home (Schultz, 2000). This approach is criticised by radical feminists, as they claim that:

“Women’s entry into statuses and positions structured by the requirements of male prestige and power, does no more than set up among women the same hierarchies already existing among men” (Thompson, 2001:15).

It is suggested that this results in “a horror” (Halbert, 2004:122).

MacKinnon has been the most forceful exponent of the argument that women’s equality with men requires women to resemble men. She argues there is no such thing as ‘equal but different’ because equality means sameness, and gender difference is really masculine domination and female subordination (Abbey, 2011: 14-15).

Arguably, liberal feminism does seek to improve women’s access to, and position in, the public world, which can be considered to be masculine. However, for the purpose of this research, this is not a limitation, because the research considers whether we currently have in place tax and welfare policies which support women’s right, if they choose, to participate in the paid workforce after becoming mothers. Therefore, the focus of the research is linked to its theoretical framework.

1.6.2. Autonomy assumption

Tong suggests that under liberalism, a just society allows individuals to exercise their autonomy and to fulfil themselves (Tong, 1998:10). However, critics contend that liberalism’s perspective of autonomous individuals means that it is incapable of analysing
oppression in class or group terms. This means that liberal feminism is unable to see that women as a group are subordinated to men as a group, and is therefore unable to remedy the situation (Abbey, 2011:15-16).

Fredman suggests that the liberal acceptance of autonomy over-estimates the range of choices genuinely open to individuals. She argues that this applies particularly to women due to their role in child-care and domestic work (Fredman, 1997:13-14). Fredman proposes that, along with the division of power within the family, the existence of role models also represents a “constraint” for women to freely choose their own pathway (Fredman, 1997:406). Further, she contends that “the concepts of autonomy and choice...are epitomised in the idea of contract”, which is freely entered into, in theory. However, the social and economic pressures are rarely taken into account and the contracts in place in society may not be as equitable as liberals would like to think (Fredman, 1997:14).

One contract which has been considered in depth by Pateman, in the book of the same name, is *The Sexual Contract* (Pateman, 1988). She suggests that “contract is the means through which modern patriarchy is constituted” (Pateman, 1988:2). This situation has arisen as a result of the original contract, which is a “sexual-social pact” (Pateman, 1988:1), providing for men’s domination over women, and the “right of men to enjoy equal sexual access to women” (Pateman, 1988:2). Pateman argues that, as a result of their exclusion from the original contract, “women are also excluded from becoming civil individuals” (Pateman, 1988:50). It can be surmised that, if this is the case, women cannot operate autonomously, as they are neither independent nor free from external control or influence.

This ongoing criticism of liberal feminism is not without merit. Nevertheless, as 62.5% of women in New Zealand undertake some form of paid employment (New Zealand Human
Rights Commission, 2011:10), there is value in using a framework for analysis which promotes equal opportunity for women as a group, which is working women.

1.6.3. Intersectionality

In recent years, it has often been argued that “Feminist theory…cannot explain the world for all women, at all time, in all places” (Jackson and Jones, 1998:8) and that:

“When liberal arguments are made for the rights of groups, then, special care must be taken to look at within-group inequalities” (Okin 1997:10).

Accordingly, it is important to recognise that this research predominantly considers the freedom of choice of urban working women, and does not detail educational or cultural differences which exist in Aotearoa New Zealand. This research highlights the fact that there is little current feminist analysis of tax policy from a New Zealand perspective and therefore it provides an important contribution for local policy making, notwithstanding the restricted focus outlined above.

As noted previously, liberal feminism has been historically criticised for being “racist, classist and homophobic”. The intersectionality concept grew from those original criticisms (in particular, from the desire to recognise the plight of African American women), but has grown to include topics of ageism, ableism¹, etc., (Haslanger et al 2013). Various writers have considered each of these topics, but of particular concern for this research into tax policy, is any failure to acknowledge the changing picture of ‘family’ in modern society, which may reflect a heterosexual bias. Abbey notes that more expansive conceptions of families are increasingly popular, yet these domestic units often do not enjoy many of the benefits attributed to families in tax policy and other areas of law (Abbey, 2011:13).

¹ Ableism is discrimination on the grounds of disability
It is worth acknowledging, however, that radical feminism provides an alternative view to the currently accepted practice of recognising differences between women. It suggests that focusing on the differences between women “fragments the feminist project into a myriad of oppressive distinctions among women with no common meeting ground”. It also “displaces the source of domination from the male power system to women themselves” and “by ignoring the nature...of male domination, misrepresents the feminist project” (Thompson 2001:92). Thompson goes on to argue that the result is “to empty feminist politics of its central meaning” (Thompson 2001:92). Therefore, it may be argued that although it is important to recognise the inherent bias in one’s own work, this should not occur at the expense of the feminist call for equality. This view is shared by Williams (2002:431).

1.6.4. Care and dependency feminism

One of the other recent areas of debate within feminism is how the important, but unpaid, work undertaken in the home should be recognised (although feminists have always given consideration to the extent of gender equality within the ‘private’ sphere). In the main, the liberal feminist perspective seeks to provide women with the freedom required to be able to leave the home to pursue paid work outside. However, a group of feminists including Joan Williams, Martha Fineman and Linda McClain have taken a different approach, proposing that an economic redistribution should occur, so that women would be financially recognised for their contribution in the home.

Williams dismisses the current (liberal) feminist insistence on “employment for women with day care centres as the solution for the conflict between work and family demands” (Williams, 2002:413). She suggests that the focus on the level of female participation in the
paid workforce, and on the pay gap between genders, is a "gendered" approach (Williams, 2002:416), one which "tends to exaggerate the extent to which women have reached economic equality" (Williams, 2002:416). By way of alternative, she argues that feminists should be concerned with recognising the importance of providing childcare and household work, with the aim of amendments to ensure that "social security and other (government) benefits should not be earned only through paid work, but also through family work" (Williams, 2002:417-419,422). Nevertheless, she does have some suggestions for workplace reform, arguing that the "principle of proportionality" should apply to pay, benefits and advancement. She suggests this should apply equally to men and women because all those caregivers, regardless of sex, are currently disadvantaged (Williams, 2002:423, 426).

In terms of the family structure and how it helps or hinders women, Williams considers the allocation of family work between men and women. She notes that although men’s participation has increased, women still do the vast majority of family work. She proposes two explanations; the "gender pressures" on men to resist family work (Williams, 2002:428), and "gate-keeping by women" who refuse to relinquish the primary caregiver role because "their identity as women is tied up with that particular gender performance" (Williams, 2002:429). This is reinforced by "cultural idioms" of class, such as the notion that a family is middle-class when the mother can remain at home (Williams, 2002:429). In summary, Williams argues for a "restructuring of work around the norm of parental care" (Williams, 2002:431).

Fineman has suggested that leaving most things, including care of dependents, to the private sector means they are "shielded from public supervision and control" (Fineman, 2001:1416), and is responsible for the "continuing unequal and gendered division of family labour, which
betrugs women more than men” (Fineman, 2001:1406). She continues her argument to state that caring for dependents is a “collective responsibility” (Fineman, 2001:1403), something for which the public sphere should take responsibility, although “historically (it) has been deemed appropriately assigned to the private sphere” (Fineman, 2001:1405). In order to “subsidize and accommodate caretakers”, she suggests the solution is to “distribute of some of society’s accumulated wealth to caretakers and their dependents” (Fineman, 2001:1412).

McClain (2001) also seeks to establish care as a public value, and she advocates a similar approach to Fineman, whereby society would “reward and subsidize the socially reproductive work that families do in training children to be responsible citizens” (as cited in Quinn, 2002:454). The concept of recognising the value of unpaid work done by women in the home (or on the farm) was introduced in New Zealand by Marilyn Waring (1998). It has been seen that it continues to be an area of debate, around the world.

In summary, a number of feminists have argued that liberal feminism ignores or devalues the caring role, because it occurs in the private, rather than the public, sphere. Further, liberal feminism’s focus on choice and consent overlooks care obligations which women feel morally required to undertake (Abbey, 2011:17-18). This is a valid criticism of liberal feminism. However, as the aim of this research is to contribute, in terms of optimum tax policies, to the ability of women to participate in paid employment, this criticism does not present a significant barrier to the use of liberal feminism as an analytical framework.

1.6.5. Marxist feminism

Marxist feminism criticises liberal feminism for ignoring the fact that men and women can be “enslaved by the same social conditions” (Kollontai, 1909:3) and for arguing “for limited
rights without demanding restructuring of society” (Lokaneeta, 2001:1407). This is considered to have the effect of “denying the possibility of a struggle of the entire working class (both men and women) against the propertied classes” by focusing on the struggle between genders (Lokaneeta, 2001:1407). This class-based argument is echoed in the autonomy assumption criticism discussed above.

Although not immediately obvious, it can be argued that there are some links between Marxist feminism and liberal feminism. Firstly, as Kollontai noted, the Marxist ideal of a new world of universal labour is not without links to the liberal feminist argument of economic independence (Kollontai, 1909:6). Secondly, the call to “emancipate the woman from the ‘burdens of motherhood’” (Lokaneeta, 2001:1409) clearly links in with some of the demands of liberal feminism. Finally, we note that the “right to maternity” (Kollontai, 1909:11) would potentially be satisfied by paid maternity leave, which is one of the goals of liberal feminism and which will be considered in more depth through this research. However, Marxists would consider such examples of commonality between Marxist and non-Marxist arguments to be purely a “coincidence…of a purely formal nature” (Kollontai, 1909:14).

1.7. Summary and Conclusion

This paper has provided a brief overview of feminist terminology, within a chronological context. It has summarised the ongoing discussions regarding a possible definition of feminism and provided a contribution to this debate. The paper has also reviewed each of the four historically accepted feminist frameworks in turn, Liberal, Marxist, Radical and Socialist, and outlined the reasons for the selection of liberal feminism as the framework for this research, as well as analysing some criticisms of the liberal feminist perspective.
The next paper will consider the historic social welfare provisions for women and families in New Zealand. This will provide the necessary background to the selection of the three current tax and welfare policies that form the basis for this research.

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Another feature of workers in childcare has been their increasingly high levels of training; from a total absence of state-provided childcare training in the late 1970s, training for childcare workers has expanded to the point where all. New Zealand social work shares with other countries many of the challenges to identity and autonomy in a mixed welfare system. Social workers work in statutory child welfare services, public health services, youth justice and corrections and in a very broad range of services delivered by non-government organizations, many in partnership with state ministries. The first university-based educational preparation began in 1949, and the professional association, the Aotearoa New Zealand Association of Social Workers (ANZASW), was formed in 1964 (Nash 2009). In 2011, less than half of an estimated 6,000 social workers were registered in New Zealand under a limited system of voluntary registration, based on legislation enacted in 2003 (Beddoe and Duke 2009). Feminist Critical Policy Analysis I: A Perspective from Primary and Secondary Schooling Edited by. Catherine Marshall. Thus, compared to New Zealand, it would seem a much larger share of the Irish workforce has had its ties severed from their employers. Share of workforce displaced by COVID-19, per capita deaths and tests in select OECD countries, as of April 24, 2020. Country. Sources: Displacement data are from Gallup and Brookings analysis of country government and media sources. Testing data are from country health ministries and Our World in Data, ourworldindata.org/covid-testing#source-information-country-by-country using most recent observation from April 24, 2020.