

Realities and challenges regarding the financing of care policies and systems.

Systematization of the Learning Community on Taxation and Care.

FEBRUARY - AUGUST 2024



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Acronyms

ECLAC	Economic Commission for Latin America and the Caribbean
VAT	Value-added tax
LAC	Latin America and the Caribbean
ILO	International Labor Organization
UN	United Nations
GDP	Gross domestic product

PREAMBLE

During the year 2024, the Learning Community “Realities and challenges regarding the financing of care policies and systems” was held. It was jointly organized by Oxfam LAC and UN Women, in collaboration with the Global Alliance for Care, and with the support of the Colombian Feminist Economics Board (in Spanish: *Mesa de Economía Feminista de Colombia*) and Latindadd. Six sessions took place from February to August, fostering an exchange of knowledge, based on the premise of providing a horizontal and cross-sector learning space around various topics related to the fiscal sustainability agenda and its articulation with the financing of care policies and systems. Strategies, challenges and opportunities were explored, and good practices that are already being implemented in financing and tax collection were presented, in order to achieve a new social organization of care that is fair to all the people who comprise our society.

In preparing this document, experts from several countries in the Latin American and Caribbean region who were part of the Learning Community “Realities and challenges regarding the financing of care policies and systems” have collaborated and contributed selflessly. We gratefully acknowledge the participation and contributions to the discussions of **Alma Espino**, economist specializing in gender and president of the Interdisciplinary Center for Development Studies; **Juan David Grillo Ríos**, consultant on fiscal policy for the Colombian government; **Luis Miguel Galindo** and **Karina Caballero**, academics from the Faculty of Economics at the National Autonomous University of Mexico and specialists in the costs and returns of care policies; **Rosa Cañete Alonso**, Director of Analysis of Poverty, Inequality and Democratic Culture at the Ministry of Economy, Planning and Development of the Dominican Republic; Lucía Pérez Fragoso, consultant on fiscal policy; **Nerea Melgosa Vega**, advisor on Welfare, Youth and Demographic Challenge of the Basque Government; **Lidia Rodríguez**, General Director of Welfare and Social Inclusion of the Mayoralty Office of Iztapalapa, Mexico City; **Ahmed Ación López**, research professor at the University of Havana; **Raquel Coello Cremades**, regional specialist on economic empowerment policies at UN Women (2017–2024); **Patricia Cossani**, specialist on care and social protection policies at UN Women; **Alejandra D’Hyver**, coordinator of economic empowerment projects at UN Women Mexico; and **Diego Collado**, associate Economic Affairs officer at ECLAC.

We would also like to express our gratitude to the initiative’s coordinating team for their hard work; to **Ana Isabel Arenas**, member of the Colombian Feminist Economics Board; to **Verónica Serafini**, advisor at Latindadd; to **Nasheli Noriega Izquierdo**, coordinator of Feminisms and Gender Justice at Oxfam LAC; to **Sara Valdes**, program officer; and to **Samara Hernández**, program assistant at the Technical Secretariat of the Global Alliance for Care; to Luz Rodea, coordinator of care projects at UN Women Mexico; to **Marta San Juan**, specialist on care, social protection and decent work; and **Beatriz García**, coordinator of regional care initiatives for the UN Women Regional Office for Latin America and the Caribbean.

Finally, we would like to thank the initiative’s supervisory team, composed of: **Gloria García-Parra**, regional director of Oxfam LAC; **Ana Moreno**, technical secretary of the Global Alliance for Care; and **Cecilia Alemany**, deputy regional director for the UN Women Regional Office for the Americas and the Caribbean.

INTRODUCTION

Care work¹ is essential, both for our societies and for the economy. This concept encompasses activities such as caring for children, the elderly and people with physical and mental illnesses, or people with disabilities (people who need care and support at some stage of their life cycle), but it also includes caring for the caregivers and caring for oneself. Care, therefore, is present throughout everyone's life. And all people, at every stage of life, require care (UN Women and ECLAC, 2021). In addition to caring for people, it is crucial to maintain spaces and carry out domestic work such as cooking, washing, organizing the home, sewing and fetching water and firewood, among others. Should no one invest time, effort and resources in these types of activities, communities, workplaces and economies would completely collapse (Oxfam, 2020: 14).

Despite advances in the generation of theoretical evidence, most Latin American countries are still engaged in discussions about the design and implementation of policies and comprehensive care systems.

These are defined as the set of policies aimed at achieving a new social organization of care in order to care for, assist and support those people who require it, as well as recognizing, reducing and redistributing care work –which today is mostly carried out by women–, as well as rewarding and guaranteeing the representation of paid care workers, from a human rights, gender, intersectional and intercultural perspective (UN Women and ECLAC, 2021).

Although in some countries this is still an emerging topic, progress has been made in others, as they have services, programs, interventions and/or policies with their own characteristics already in place. These policies must be implemented based on interinstitutional coordination with a people-centered approach, where the State guarantees access to the right to care, under a model of shared social responsibility –with civil society, the private sector and families– and with a gender focus. Additionally, the implementation of a system implies cross-sector management for the progressive development of its components (services, regulations, training, information and knowledge management and communication for the promotion of cultural change), that has to be sensitive to cultural and territorial diversity (UN Women and ECLAC, 2021).

In this sense, the conformation of comprehensive care systems as a fundamental pillar for social protection means advancing towards a structural and comprehensive proposal that guarantees the rights of people who require care, as well as the rights of the people who provide care. In addition to progress in rights and its fundamental impact on achieving gender equality and the empowerment of women, creating comprehensive care systems makes a fundamental contribution in terms of well-being and represents a key sector as a catalyst for a transformative recovery with equality and sustainability (UN Women and ECLAC, 2021).

However, **the discussion is not limited to the content and implementation of policies and the integration of systems, but also to financing**, which is a complex issue, since it involves the challenge of addressing inequalities not only in terms of public spending, but also in terms of the necessary tax revenues.

1 Care is the activity that regenerates the physical, mental and emotional well-being of people on a daily and generational basis. It is an essential work for the sustenance of life, as well as for the reproduction of the workforce and of societies, which makes a fundamental contribution to economic production, development and well-being. It includes the daily tasks of managing and sustaining life, such as maintaining domestic spaces and goods, caring for the body, educating and training people, maintaining social relationships and providing psychological support to family members (UN Women and ECLAC, 2020).

The fiscal effort made by a State to finance care does not constitute an expense. Evidence reveals that this is an investment that generates returns in several areas. The direct and indirect returns on investments in care policies and infrastructures can be seen in the creation of jobs, taxes and their positive returns in terms of women's autonomy, GDP, poverty reduction and the sustainability of contributory social security systems. In this scenario, several areas of direct impact have been analyzed and quantified in Latin America and the Caribbean (UN Women, 2022); (Serafini, V., Alemany, C., Partenio, F., Wilkis, A., Galindo, L. M., and Lorenzo, F., 2024):

1. Investments in human development through childcare increase the current and future educational and health opportunities for children, as well as their productivity and income throughout their lives.
2. It improves the development of people with disabilities and dependencies, as well as their job opportunities.
3. The regularization of paid care work in the informal economy improves the rights and conditions of workers, leading to increased consumption and tax revenues.
4. It increases the participation of women in the formal labor market. This also contributes to reducing poverty and to a more integrated society, with fewer economic and social risks and greater resilience to climate change.
5. The professionalization of care workers improves the quality of care services and the future employment opportunities of women and marginalized groups.
6. It also increases the contribution of care workers to social security systems and their own access to care services.
7. It has the potential to reduce healthcare costs.
8. Recognizing unpaid care work as a genuine contribution to the economy and society increases shared responsibility and national income.
9. It contributes to the reduction of poverty and inequality.

Even though it puts pressure on spending and leads to conflicts with fiscal rules and debt sustainability, the increase in fiscal priority arising from greater climate and care funding will have positive returns that are not usually considered in the short-term evaluation of policies.

This document presents the main elements to be considered for the public financing of public policies intended to guarantee the right to care, as well as the economic arguments in favor.

1. SHARED RESPONSIBILITY IN CARE

Care must be considered in three dimensions: **right, need and work**. Each of these must be taken into account when designing a care policy and the mechanisms for its financing.

Care as a right, understood within its three dimensions—the right to receive care, to provide care and to self-care—, is part of the regulatory framework recognized in international covenants and treaties that all people are entitled to. Furthermore, all Latin American countries have ratified international instruments or have national regulations that grant rights and bind States to implement care policies (Güezmes and Vaeza, 2023).

However, in most countries these policies are still limited or fragmented, with interventions by age group (childhood or old age), particular characteristics (disability, dependency, pregnancy) or employment status (within the workforce, in salaried occupations), among others.

Care should be considered a public good and, therefore, guaranteed by the State with collective participation or management, as it impacts on the quality of life of the whole of society. This means that care, in terms of both work and services, should be universal, i.e., accessible to all, and treated as a fundamental human right.

For example, in most countries there are paid leave schemes for workers in the formal labor sector. These, in most cases, are granted to provide time off for caregiving following the birth of a child. However, it is necessary to move towards universal systems, as the prevailing practices benefit just a small proportion of the population due to job insecurity and informality. By mid-2024, the average informality rate in the labor markets of Latin America and the Caribbean was 47.6% (ILO, 2024a).

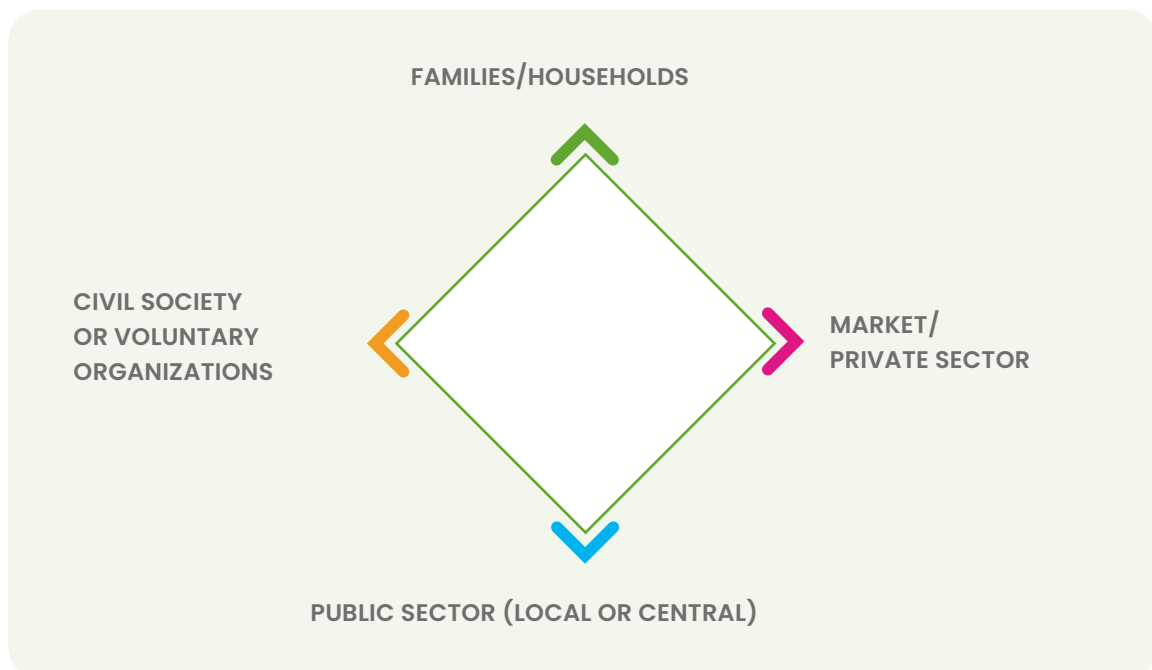
Care as a need refers to the assistance and protection that all people require to maintain their physical, emotional and social well-being. Care needs are essential constituents, due to the vulnerability that all people experience throughout their lives, and which are central to social reproduction (Carrasco, 2017).

Care as work refers to the conditions of unpaid care work and care work in the labor market. Unpaid care is recognized as work because of its significant contribution to the economy, as noted above, for example, in terms of its considerable share of countries' GDP and because it requires time given it is not occasional but regular work, and it also requires skills and effort to be carried out, and therefore for the sustainability of life and the well-being of the population.

Moreover, care work, when paid, is also feminized. Recent estimates (ILO, 2021; UN Women, OISS and ILO, 2022) show that 91.1% of care workers are women. The devaluation of care work is transferred to the field of production, as most care-related occupations are among those with the lowest labor income and, in some cases, among those of the lowest quality in terms of access to social security and other opportunities.

Care should not be seen only as a family and women's responsibility, but as a social and State commitment (Razavi, 2007: 21). Shahra Razavi proposes the idea of the "care diamond," pointing out that there are four key institutions in the provision of care: households/families, the public sector, not-for-profit organizations and the market/private sector.

Care Diamond



Source: Razavi (2007:21)

This figure simplifies a more complex idea, as it is difficult to separate the limits of these four components, since, for example, the public sector can make transfers to families so that they can buy services on the market. Similarly, it can also make direct transfers or subsidize the private sector or civil society organizations to provide services.

The satisfaction of the need for care and the way in which society organizes the production and distribution of care have strong implications for the State. Firstly, because of its impact on inequality. Based on their income and their position in the labor market, families can delegate part of this care by purchasing services on the market, with various levels of quality, or can have more time for care if they work in the formal sector and have parental leave.

Care is a cornerstone on the journey towards the construction of equal societies, since its fair redistribution bridges the inequality gap between women and men within households, in particular, but also between households with the capacity to obtain care services in the market and low-income households forced to provide low-cost care services, and, finally, between countries and territories that export low-cost labor for the care sector, whose maximum expression are the global care chains and those who can import it, which can even lead to human trafficking.

2. CARE AS AN OBJECT OF TRANSFORMATIVE PUBLIC POLICIES

The transformation of the social organization of care requires policies that consider at least five objectives, known as the 5R framework for decent care work: **recognize, redistribute and reduce** unpaid care work as proposed by feminist economics, as well as **reward** and **represent** paid care work by promoting decent work for care workers and guaranteeing their representation, social dialogue, and collective bargaining (UN, Women, 2018; ILO, 2018, ILO, 2024b).

Care policies are transformative when they are based on human and labor rights, and when they are provided throughout the life cycle as a time continuum. Likewise, they are transformative when they provide income security and services and guarantee rights. These policies should ensure that people who provide and receive care have:



Time to care and be cared for: through leave to cover all care needs, including in cases of illness, breastfeeding and disability, and distributed fairly among all people who provide care.



Income security: through care-related monetary benefits (including during leave) that guarantee the health, dignity and well-being of those who provide care (paid or unpaid) and those who receive it.



Services: that translate into quality healthcare, childcare, education (including pre-primary) and long-term care services that are disability-inclusive and linked to good-quality care jobs provided to a sufficient extent to meet the needs of those who provide care (paid and unpaid) and those who receive it.



Regulations to guarantee labor rights: that ensure prevention and protection against all transversal forms of discrimination, violence and harassment, while guaranteeing job protection, a healthy and safe workplace, and decent working hours, as well as freedom of association and the right to collective bargaining.

3. COSTS AND RETURNS OF CARE POLICIES

The implementation of universal policies and creation of comprehensive care systems are decisive for guaranteeing rights, especially for women, reducing gender inequalities and making progress towards the Sustainable Development Goals; specifically, Goal 5 and Target 5.4 on recognizing and valuing unpaid care and domestic work through the provision of public services, infrastructure and social protection policies, and the promotion of shared responsibility within the household and the family.

Investment in care requires the political decision to grant it fiscal priority. This implies allocating resources that can be reoriented from existing policies to ensure comprehensiveness, likewise, must also be obtained through the various sources available to the State, such as general or specific taxes, social contributions or even debt or co-payments. Each of these sources involves different challenges. In addition to financing the policy and the care system, it must also contribute to reducing economic, social and gender inequalities, which are intrinsically linked.

Recent research (Ilkharacan, Kim and Kaya, 2015; UN Women, 2022; Cañete and Adón, 2024) has quantified the demand for care and estimated the financing needs. Although this research refers to specific countries and services, the information generated sheds light on the financial needs of States. Studies have also made progress in calculating the economic returns of care policies, making it possible to construct a series of arguments for political advocacy. Therefore, if the costs and returns are considered, the funding gap is substantially reduced.

Due to gender biases in fiscal policy, the resources allocated to care work are often considered an expense. However, they are key to guaranteeing women's rights and economic autonomy, as well as reducing inequality gaps.

The implementation of care policies and systems makes it possible to increase the labor market insertion of women into employment, as they release time from unpaid work and expand occupations in the care sector. In addition, higher household income boosts the economy. These two results contribute directly to an increase in GDP and tax revenues. Moreover, the creation of decent jobs also promotes the formalization and competitiveness of employment and makes it possible for more men to be willing to participate in care work and for more women who already carry out such work to have social security and, therefore, to take leave and thus contribute with payments that benefit social protection systems based on solidarity. Also, in the face of labor market automation, quality care becomes a key source of employment since the human component is irreplaceable.

Other benefits which are ignored are the long-term returns from the provision of better early childhood care services, which are fundamental for children's development and for the rest of their life cycle due to the reduction of child poverty and the increase in productivity and income in adult life (Galindo and Lorenzo, 2023).

A study conducted for three middle-income countries –South Africa, Turkey and Uruguay– found that the provision of universal, free, high-quality childcare services for children under the age of six can reduce gender inequality in income and employment. This provision would cost countries between 3% and 4% of GDP (De Henau, et al, 2019).

Another study carried out for Mexico (UN Women, 2020) shows that a childcare system for children under six would cost 1.16% of GDP. However, assuming that the current childcare system in Mexico has a fiscal cost of approximately 0.45% of GDP (2019) and that there would be an additional tax revenue of 0.29%, the result is an average financing gap in five years of only 0.58% of GDP. The results illustrate that the creation of a childcare system is an economically viable measure and a fiscally intelligent initiative.

Furthermore, investing in preventive care for older persons and persons with disabilities in situations of dependency also has positive effects, as it reduces hospitalizations and thus optimizes investment in health. Within the aging context of the countries in the region, this becomes extremely relevant (UN Women and ECLAC, 2020).

The studies mentioned demonstrate that a change in the way fiscal policy is viewed is required. Firstly, it is necessary to consider the economic losses generated by the non-fulfilment of women's rights and their lack of economic autonomy, and therefore the persistence of gender gaps. Secondly, it is also necessary to consider the long term as opposed to the short-term bias of public budgets. Improved quality of life in childhood and greater economic opportunities for

women, as a result of the implementation of policies and comprehensive care systems, have economic effects and impacts in the medium term and throughout the life cycle.

4. FINANCING FOR DEVELOPMENT WITH CARE AT THE CENTER

States play a crucial role in the implementation of policies and comprehensive care systems. Therefore, they must guarantee resources for their financing through their budgets, in accordance with the principle of maximum available resources. But these resources are not enough. If the objective is to reduce inequalities, and particularly gender inequalities, while guaranteeing the universality, comprehensiveness and quality of services, the sources of financing must include mechanisms that are fair in terms of their progressivity, especially with regard to the generation of direct taxes.

Tax inequality derived from the high weight of indirect taxes (for example, the prevailing regressive nature of VAT) limits the redistributive capacity of fiscal policy, as these taxes disproportionately affect lower-income sectors, in which women are overrepresented (ECLAC, 2021a). Consequently, if the objective of care policies and systems is to reduce income, wealth and time inequality, their financing with resources coming mainly from the most vulnerable sectors will tend to neutralize the positive effects that could be generated on the investment side (currently misnamed spending) in care.

The aspiration of sufficient financing, based mainly on fair taxes, encounters various challenges such as the growing indebtedness of States (Miranda, 2023). Between 2022 and 2024 alone, debt service as a proportion of the total budget rose from 27.4% to 35.1% in Latin American countries (Bejarano, 2024: 5).

Increased debt inevitably leads to the growing relevance of austerity policies (Ortiz, Cummings, 2022) that limit the allocation of sufficient resources to care policies and systems.

Other challenges include the narrow tax base, tax evasion and avoidance, as well as international financial flows that generate losses through transfer pricing manipulation.

In addition to the resources aimed at providing care, States must strengthen the financing of other synergistically linked policies such as productive development and social protection policies, including employment, social security, health, education and family farming.

These policies, which are closely related to the objectives of care policies, should not only guarantee these essential rights but also promote shared social responsibility between households, the State, the market and the community.

The multiple crises faced by societies and economies in the region worsened with the outbreak of the pandemic, with women being the most affected in all these areas, and still unable to recover. The social and economic indicators that reveal gender gaps show that the progress made in the decades prior to the pandemic has not only stagnated, but that there have also been setbacks. "The sharp economic contraction is negatively affecting employment and increasing the precariousness of working conditions in the region, which in the case of women has meant a setback of more than ten years in their participation in the labor market" (ECLAC, 2021a: 2).

Financing is also part of this shared responsibility, as it implies economic justice within the framework of a fiscal and social covenant. Therefore, policies and their financing must be based on common principles.

The most important principles in this regard are defined below (UN Women, 2022b):

Principle of **universality**: guarantees access to quality care for all.

The concept of universality addresses the dimension of quality (UN Women and ECLAC, 2021). Universal policies imply that all people have access to care services and that these are provided with regulated quality standards, avoiding segmentation and penalization of quality based on household income levels.

In this sense, the State plays a fundamental role, ensuring both access to and the quality of services, so that these are not determined by people's purchasing power in the market.

Principle of **progressivity**: provides criteria that allow for the progressive incorporation of people into the services, benefits and provisions of policies and comprehensive care systems, according to their levels of social vulnerability and needs as part of a process towards universalization.

These criteria can be set based on priority populations, as may be the case with early childhood, or by the intensity of dependence (elderly people or people with disabilities who require care services and support for performing the activities of daily living). Other criteria for considering progressivity may be those linked to the territory (rural populations tend to have less access to services), or to socioeconomic considerations (lower income households, single-parent households, etc.), among others.

Progressivity in access necessarily requires progressivity in financing. To this end, it is essential to determine initial investment levels and establish a horizon for progressive increase (Scuro, Alemany and Coello, 2022).

Principle of **solidarity**: the commitment to universality requires incorporating solidarity in financing as a principle that allows for the sustainability of policies and comprehensive care systems.

This implies designing instruments that consider the various levels of contributory capacity of families, in order to facilitate universal access to care services and benefits. Another key element of the principle of solidarity is linked to the resources provided by central governments to subnational governments. In general, there are inequalities within the territories of each country and between local governments, so it is necessary to consider transfer mechanisms between levels of government that ensure coverage and quality in various parts of a country's territory with comparable standards (Scuro, Alemany and Coello, 2022).

Principle of **shared responsibility**: shared responsibility for care has two dimensions: social or between households, State, market and community, and gender shared responsibility.

Policies and comprehensive care systems must be implemented based on interinstitutional coordination with a people-centered approach. The State, as the main responsible party, may require the participation of other stakeholders, such as the market or the private sector. Care is necessary for society as a whole to function, and therefore, the principle of shared social responsibility for care necessarily implies shared responsibility for its financing (Scuro, Alemany and Coello, 2022).

Gender shared responsibility regarding care refers to the need to transform the sexual division of labor that assigns women the main role of caregivers, resulting in inequalities in the use of time and in access to opportunities in comparison to men. It involves designing financing mechanisms with sources that do not generate negative gender impacts and biases, or reproduce or deepen existing inequalities (Scuro, Alemany and Coello, 2022).

Principle of **maximum use of available resources**: refers to the obligation of States to use and generate all possible resources to guarantee the fulfillment of economic, social and cultural rights, giving priority to their minimum essential obligations through a fair fiscal policy and an equitable distribution.

The Committee on Economic, Social and Cultural Rights, in its General Comment No. 3 (1990), stated that: "In order for a State party to be able to attribute its failure to meet at least its minimum core obligations to a lack of available resources, it must demonstrate that every effort has been made to use all resources that are at its disposition in an effort to satisfy, as a matter of priority, those minimum obligations." These efforts include both the use of available resources and the generation of resources to make them available. In other words, this means expanding fiscal space with a fair tax structure that allows the State to collect enough to finance the fulfillment of its obligations. They must also respond to fiscal and tax policies that ensure that the national accounts have the necessary resources, as well as their adequate distribution according to principles of good faith, non-regressivity, pro personae, universalism, equality and non-discrimination, and the observance of treaties, among others (Oxfam, 2023).

The combination of economic and gender inequalities mediated by care responsibilities constitutes a structural knot with consequences not only in terms of women's individual possibilities of achieving economic autonomy and their full development, but also in terms of the functioning of society (Scuro, Alemany and Coello, 2022), since the capacities and potential of the entire community that could be contributing to the development of the economy, politics or culture, among others, are being wasted. For this reason, human rights principles and the gender approach must be considered in the design of care policies and systems, as well as in their financing mechanisms.

To this end, throughout the sessions of the learning community "Realities and challenges regarding the financing of care policies and systems," insights were shared on the criteria that this financing should contain. These have been systematized in the following **infographic**.

Infographic

Necessary criteria for the financing of care policies and systems according to the elements presented in the learning community “Realities and Challenges regarding the financing of care policies and systems”²

Component of fiscal policy discussed in the sessions	Necessary criteria for the financing of care policies and systems
<p>Income generation / Tax policy</p>	Raising awareness among public officials on the importance of investing in care and the principles of a fiscal and social covenant, mentioning the fiscal returns resulting from this investment
	Increase in fiscal space through progressive tax measures
	Making political decisions to achieve sustainable financing
	Advocating for debt relief mechanisms and their implications for austerity policies that limit the allocation of sufficient resources to care policies and systems
	Reviewing gender and regressive biases in tax policy
	Implementing mechanisms to prevent tax evasion and avoidance in international financial flows
	Coordination with other stakeholders such as solidarity economy institutions (cooperatives), co-financing mechanisms with the private sector and alliances with not-for-profit organizations
	Mapping stakeholders with the capacity to finance care policies and systems
<p>Public and social investment</p>	Reviewing existing labeled budgets and reallocating (re-engineering) budgets
	Identifying the existing demand for care
	Diagnosing baseline and estimating the gap between supply and demand
	Simulating costs and progressivity
	Piloting and implementing financing strategies
	Campaigning for cultural change
	Incorporating the principles of universality, progressivity, shared social responsibility, intergenerational solidarity and territorial equity, as well as the gender equality perspective

² This infographic is not exhaustive, it does not cover all the criteria that should be taken into consideration for the financing of care policies and systems. This is an exercise that picks up some of the criteria presented in the sessions that made up the Learning Community.

Materials of interest resulting from the learning community “Realities and Challenges regarding the financing of care policies and systems”

Session 1 (February 21, 2024)

The importance of care for women’s rights

Panelists: Alma Espino, economist specializing on gender and president of the Interdisciplinary Center for Development Studies; Raquel Coello Cremades, regional specialist on economic empowerment policies at UN Women (2017-2024)

See Session 1 Part I [here](#)

See Session 1 Part II [here](#)

Session 2 (April 17, 2024).

Macroeconomic policies and the financing of care

Panelist: Diego Collado, associate Economic Affairs officer at ECLAC.

See Session 2 [here](#)

Session 3 (May 22, 2024).

Comprehensive care systems and policy financing models

Panelists: Juan David Grillo Ríos, consultant on fiscal policy for the Colombian government, and Patricia Cossani, specialist on care and social protection policies at UN Women

See Session 3 [here](#)

Session 4 (June 19, 2024).

Investment and cost of care policies and systems

Panelists: Alejandra D’Hyver, coordinator of economic empowerment projects at UN Women Mexico; Luis Miguel Galindo and Karina Caballero, academics from the Faculty of Economics at the National Autonomous University of Mexico and specialists in the costs and returns of care policies

See Session 4 [here](#)

Session 5 (July 17, 2024).

Public budgets for gender equality and the financing of care policies and systems

Panelists: Rosa Cañete Alonso, director of Analysis of Poverty, Inequality and Democratic Culture at the Ministry of Economy, Planning and Development of the Dominican Republic and Lucía Pérez Frago, consultant on fiscal policy.

See Session 5 [here](#)


Session 6 (August 21, 2024).


The challenges of sustainability and the financing of care policies and systems

Panelists: Nerea Melgosa Vega, advisor on Welfare, Youth and Demographic Challenge of the Basque Government; Lidia Rodríguez, general director of Welfare and Social Inclusion of the Mayoralty Iztapalapa, Mexico City, and Ahmed Ación López, research professor at the University of Havana


See Session 6 [here](#)


Key bibliography in the sessions:


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