



Human Rights Council

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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****Report of the Working Group on the issue of discrimination
against women in law and in practice****Thematic report***Summary*

This report addresses discrimination against women in economic and social life, with a focus on economic crisis.

Discriminatory legislation in a number of States continues to obstruct women's enjoyment of equal rights and access to economic opportunity and resources. The roles and responsibilities assigned to women and men on the basis of stereotypes relegate women to a subordinate status and limit their economic opportunities. A significant number of countries have adopted anti-discrimination measures, but these have not resulted in equality of opportunity in women's economic and social lives. Women are disproportionately concentrated in informal and precarious employment; they are exposed to multiple forms of discrimination; the wage gap persists; maternity protections have not been fully and effectively implemented; and in many countries women do not have equal rights and access to resources. There has been little attention to the negative impacts of the business sector on women's enjoyment of human rights. Care functions are disproportionately allocated to women and create a major barrier to women's full participation in economic market activity. Violence against women is another obstacle to women's equal opportunity. Austerity measures taken by some States in response to economic crisis have had a disparate impact on women, increasing the precarity of their employment and their burden of unpaid care work. The Working Group calls for the establishment of gender-responsive and effective accountability systems at the international, regional and national levels to eliminate all forms of *de facto* discrimination against women.



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I. Introduction

1. The present report is submitted pursuant to Human Rights Council resolutions 15/23 and 23/7. In section II, the Working Group summarizes its activities since its last report to the Human Rights Council up until 18 March 2014. In section III, it addresses the topic of eliminating discrimination against women in economic and social life with a focus on economic crisis, the priority theme for 2013–2014.

2. Frances Raday took up her function as Chairperson-Rapporteur of the Working Group and Emna Aouij her function as Vice-Chairperson following the presentation, in June 2013, at the twenty-third session of the Human Rights Council, of the Working Group's thematic report on eliminating discrimination against women in political and public life with a focus on political transition (A/HRC/23/50).

II. Activities

A. Sessions

3. The Working Group held three sessions during the reporting period. At its seventh session (1–5 July 2013), it engaged with a number of stakeholders, including UN-Women, relevant parts of the United Nations Secretariat and other experts on various issues related to women in economic and social life. At its eighth session (30 September–4 October 2013), the Working Group continued to exchange views with experts on its priority theme, and held a workshop on business and gender.¹ It also convened for the first time a meeting with representatives from regional human rights mechanism from the Americas, Europe, Africa, the Organization of Islamic Cooperation and the Association of Southeast Asian Nations. At its ninth session (20–24 January 2014), the Working Group consolidated the information it had gathered to inform the present report and started consulting stakeholders on its next thematic priority for 2014–2015: discrimination against women in family and cultural life.

B. Country visits

4. The Working Group visited Iceland from 16 to 23 May 2013 (see A/HRC/26/39/Add.1) and China from 12 to 19 December 2013 (see A/HRC/26/39/Add.2). It would like to thank these States for their cooperation prior and during the visits. It would also like to thank those States that extended invitations for country visits, and urges other States to follow suit.

C. Communications and press releases

5. The Working Group continued sending communications to Governments during the reporting period, either individually or jointly with other mandates, concerning a wide array of issues falling within its mandate. It also issued a number of press statements, either

¹ See the background paper and outcome document from the workshop at [www.ohchr.org/EN/Issues/Women/WGWomen/Pages/Discriminationagainstwomenineconomicandsocialifeafocusoneconomiccrisis.aspx](http://www.ohchr.org/EN/Issues/Women/WGWomen/Pages/Discriminationagainstwomenineconomicandsociallifeafocusoneconomiccrisis.aspx).

individually or jointly with other mandate holders, human rights treaty bodies and regional mechanisms.

D. Commission on the Status of Women

6. On 10 March 2014, Frances Raday, the Chairperson of the Working Group, took part in a high-level round table on the priority theme of the fifty-eighth session of the Commission on the Status of Women. She also met with a number of stakeholders, including UN-Women and the Secretary-General's Special Adviser on Post-2015 Development Planning. She also participated in a side event on "Beyond 2015: Due Diligence Framework to End Violence against Women".

E. Other activities

7. On 24–25 June, Frances Raday took part in the Annual Meeting of Special Procedures and was elected to the Coordination Committee of Special Procedures. From 27 to 28 June 2013, she participated in an International Expert Conference entitled "Vienna+20: Advancing the Protection of Human Rights". On 7 October 2013, Emna Aouij, Vice-Chairperson, participated in a discussion organized by the Committee on the Elimination of Discrimination against Women to inform a general recommendation on rural women. She also participated in a regional consultation on discrimination against women in the Middle East and North Africa region with a special focus on family and cultural life (Tunis, 18–19 December 2013). From 27 to 29 October 2013, Kamala Chandrakirana took part in a regional consultation with women's rights organizations in the Asia Pacific region, organized by the Asia Pacific Forum on Women, Law and Development, focusing on economic and social life. Eleonora Zielinka took part in an international symposium on "Women in Prison and the Bangkok Rules" in Hong Kong, China from 23 to 27 February 2014.

III. Thematic analysis: eliminating discrimination against women in economic and social life with a focus on economic crisis

8. This report focuses on the gender aspects of economic and social rights.² These rights have particular significance for women, who are disproportionately affected by economic and social marginalization and poverty. Women's right to equality in economic and social rights is substantive, immediate and enforceable. It concerns the division of existing resources, not the development of resources, and therefore the principle of progressive realization does not apply. The State has an obligation of due diligence to prevent discrimination against women in economic and social life by private persons or entities. Furthermore, temporary special measures may be required to accelerate the achievement of *de facto* equality. In preparing this report, the Working Group availed itself of a wealth of information gathered through a survey that elicited 70 Governments' replies and other stakeholders' inputs, and global and specialized background papers. All this information is available on the Working Group's web page.³ The Working Group also

² This report has minimal footnotes due to word limit restrictions. A version of the report with full references and a bibliography for each section is available at www.ohchr.org/EN/Issues/Women/WGWomen/Pages/Discriminationagainstwomenineconomicandsociallifeafocusoneconomiccrisis.aspx.

³ *Ibid.*

endeavoured to identify good practices that will inform the compendium of good practices mandated in paragraph 18 (b) of Human Rights Council resolution 15/23.

A. The international legal framework

9. International human rights law, including regional instruments, guarantees economic and social rights and women's right to equality in their enjoyment.

10. International human rights law establishes the obligation of States to ensure the exercise of women's economic and social rights under conditions of equality and free from discrimination. The Convention on the Elimination of All Forms of Discrimination against Women and the International Covenant on Economic, Social and Cultural Rights are the key human rights instruments guaranteeing these rights. Articles 2 and 3 of the Convention establish a comprehensive obligation to eliminate discrimination in all its forms. Article 4 encourages the use of temporary special measures, while other provisions explicitly guarantee various aspects of women's economic and social rights, including articles 10 (education), 11 (employment), 13 (financial and cultural life), 14 (rural women) and 15 (equality before the law). Articles 2 and 3 of the Covenant prohibit discrimination based on sex and guarantee "the equal right of men and women to the enjoyment of all economic, social and cultural rights set forth in the present Covenant". The Covenant recognizes the right to: work; just and favourable conditions of work; social security; an adequate standard of living; education; and to form trade unions. The international human rights framework is complemented by key International Labour Organization (ILO) gender equality Conventions, such as Conventions No. 100 (equal remuneration), 111 (discrimination in employment and occupation), 156 (workers with family responsibilities), 183 (maternity protection) and 189 (domestic workers).

11. Various other international and regional human rights treaties also protect women's and girls' social and economic rights.

12. The Beijing Declaration and Platform for Action of the Fourth World Conference on Women identified, as critical policy priorities in the global economy, the persistent burden of poverty on women, and inequalities in education, training, economic structures and policies, productive activities and access to resources.

B. Current state of legislation, structural and cultural barriers and accountability⁴

1. Constitutional guarantees

13. Most countries guarantee equality in their constitutions, many of them expressly requiring gender equality. Furthermore, several constitutions in different regions expressly guarantee gender equality in economic and social life and, in some cases, also specifically in working life.

2. Remaining discriminatory legislation

14. In a significant number of countries, discriminatory legislation, often through application of personal law systems, continues to create an almost impassable barrier to women's equal economic and social opportunity. These include laws that limit women's

⁴ This section draws upon the background papers by Sandra Fredman and Mayra Gomez. See also the bibliography for this section.

access to education, legal capacity, freedom of movement, ownership or enjoyment of property. Discrimination is also found with regard to access to credit, equal retirement age and social security rights.

3. Anti-discrimination legislation

15. There are widespread prohibitions of discrimination against women in education and employment. However, these laws have not led to effective implementation, accountability and *de facto* equality. Furthermore, in some countries, equal opportunity legislation is restricted to the public sector and has not been applied to the private sector.

4. Cultural and structural barriers

16. Women are disadvantaged economically as a result of social and cultural parameters, including stereotyping, discrimination and violence. A structural barrier to women's economic empowerment is the disparate feminization of unpaid care responsibilities. These cultural and structural barriers appear throughout girls' and women's life cycle and, indeed, women's economic situation varies throughout their life cycle more than men's.

5. Transformative equality

17. The Working Group notes that while constitutional guarantees, elimination of discriminatory laws and the establishment of anti-discrimination legislative framework are vital, they are not sufficient to produce equality in the sphere of economic and social life. In order to achieve women's full and equal participation in economic and social life, it is essential to adopt a transformative agenda that eliminates the cultural and structural barriers to women's equal opportunity.

6. Economic empowerment

18. Economic governance is generated not only *de jure* by political decision-making, but also *de facto* by the activities of economic and financial institutions, enterprises and corporations at international, transnational and national levels. The International Monetary Fund (IMF), the World Bank, regional development banks and the World Trade Organization (WTO) constrain national economic policies. In the year 2000, the top 200 companies surpassed the economies of 182 countries; they exercise significant power in determining policy. The private sector creates and defines jobs, produces growth, sets parameters of income distribution and affects the social and environmental conditions of the communities in which they function.

19. There are barriers to women's access to leadership and decision-making positions in these economic and financial institutions, which generate policies that determine the quality of life of women, men, children and communities. Furthermore, in the emerging area of corporate responsibility, the gendered harm to women resulting from transnational business and trade policies has been largely invisible. There is a need to address these issues and develop tools for gender responsiveness in economic leadership and corporate responsibility.

7. Accountability

20. Effective elimination of discrimination against women in economic and social life requires gender-responsive and effective accountability systems. Although there are some judicial decisions on discrimination against women in economic and social life at the international, regional and national levels, their number is disturbingly low. The

enhancement of women's legal literacy, including poor and rural women, is necessary to ensure women's equal access to judicial remedies.

21. The gender-specific application of emerging international standards of the state obligation to provide mechanisms of accountability for violations of economic and social rights, including courts and quasi-judicial bodies, still requires grounded elaboration. Promising developments exist. With regard to the state obligation of due diligence for human rights violations by corporations, the Guidelines for multinational enterprises of the Organisation for Economic Co-operation and Development apply corporate conduct standards requiring non-discrimination in the selection, promotion and dismissal of women. The extraterritorial obligations of States, articulated in the Maastricht Principles adopted in 2011 by a group of experts in international law and human rights, have been applied by General Recommendation No. 30 of the Committee on the Elimination of Discrimination against Women to women's rights in conflict prevention, conflict and post-conflict situations.

22. National human rights institutions can play an important role in ensuring accountability for violations of women's rights in economic and social life. However, there is little evidence of this occurring in practice, and no mechanism to review the gender-responsiveness of these institutions is in place.

23. Accountability for States' fulfilment of women's economic and social rights is carried out in some countries through gender budgeting and gender-mainstreaming state budgetary allocations. The effectiveness of review and monitoring requires governmental transparency and meaningful access to decision-making processes on national and local budgets.

8. Intersectionality and poverty

24. Although women at all economic levels, in high-, middle- and low-income countries, suffer from discrimination, they have primary responsibility for the provision of care and are victims of violence. Women are not a homogenous group, and their experience varies greatly between regions, countries, socioeconomic classes within countries and their identities as members of minorities, migrants, girl children, older women, or on account of single parenthood, disabilities or sexual identity, among others.

25. A crosscutting issue in women's life cycles is their vulnerability to poverty, especially when they are from minority communities. As recommended by the ILO and the Report of the Social Protection Floor Advisory Group chaired by Michelle Bachelet, social protection floors are vital tools to reduce women's poverty and improve women's level of economic empowerment.

C. Macroeconomic policy, economic crisis, austerity measures and the post-2015 agenda⁵

26. The correlation between income and development and gender equality is well established. Both theory and empirical evidence indicate that empowering women means a more efficient use of a nation's human capital endowment and that reducing gender inequality enhances productivity and economic growth.

⁵ This section draws upon the background paper by Mayra Gomez. See also the bibliography list for this section.

27. The 2013 World Economic Forum Global Gender Gap Report shows that, although globally almost 93 per cent of the gap in educational attainment has been closed, the gender gap in economic participation and political empowerment remains wide, with only 60 per cent of the economic outcomes gap and only 21 per cent of the political outcomes gap closed.

28. Vulnerability and economic disadvantage for women are exacerbated by macroeconomic policies that increase inequalities and reduce social protection floors. This is clearly visible in periods of economic crisis, particularly where governments adopt austerity measures. Although the specific effects of the crisis differ by context, the overall picture is one of disparate impact on women, with deepening economic insecurity, an increase in precarious employment and a heavier burden of unpaid care work. Nonetheless, economic crisis merely accentuates existing structural economic disadvantages for women. Therefore, addressing the crisis provides an opportunity to tackle patterns of gender inequality and discrimination entrenched in the economic status quo and shape new gender equality policy responses.

29. Research suggests that in general men have more economic security to weather an economic crisis, having higher paying jobs with benefits such as health care and pensions, unemployment insurance coverage, and owning more property. Furthermore, in many crisis countries, women are disparately made redundant by a reduction in public service jobs. In times of financial crisis, social security guarantees are often undermined by austerity measures. The reduction of budgets for care facilities, unemployment benefits, income maintenance and pensions all disparately impact women, who are usually responsible for unpaid care functions and who constitute a majority of the poor. The Bachelet Report and reports by the Special Rapporteur on extreme poverty and human rights emphasize the role of social protection in cushioning the impact of the economic crisis, particularly for women.

30. Alternatives to austerity have been applied successfully in some countries. Counter-cyclical approaches in general have helped reduce the depth and duration of the impact and leverage a more rapid recovery. The Swedish recovery programme focused on avoiding labour market exclusion, particularly for women, and maintaining paid parental leave and day-care subsidies, recognized as particularly beneficial to women workers. Iceland stands out as a pioneer in adopting policies to protect women in the recent crisis, mainstreaming gender in its recovery measures, and appointing a working group to evaluate the impact of the economic crisis from a gender perspective and ensure that gender equality principles are reflected in State-led initiatives to restore the economy.⁶

31. The lessons learned from the economic crisis and the impact of macroeconomic policies on women's economic opportunities can and should inform the post-2015 agenda. Grounding development priorities in women's human rights is not only a legal and moral imperative, but can also enhance effectiveness and accountability. In accordance with the proposal of UN-Women that gender equality must both be mainstreamed into all development goals and also remain a stand-alone goal, the Working Group recommends that transformative structural change as regards unpaid care functions be duly taken into account in a stand-alone goal of gender equality.

⁶ See A/HRC/26/39/Add.1.

IV. Structural disadvantage and discrimination throughout women's life cycle

32. No country has succeeded in closing the gender gap in all aspects of economic and social life. From her first days to her last, a woman's experiences will inevitably be marked by the expectations, beliefs, stereotypes, values, opportunities, roles and responsibilities associated with being female in her culture. While every girl is unique and every woman's life is different, in all societies they share certain aspects of quality of life as a result of living in a gendered and patriarchal reality. Gender discrimination and inequality manifest themselves at all stages of women's life cycle.

A. The girl child⁷

33. Education of girls is key to quality of life for girls, adult women, families and communities. Education has a multiplier effect, increasing labour force participation and reducing child and maternal mortality. A country's progress depends, among other things, on the enhancement of its female human capital. Above all, education is a basic human right that must, at all levels, be made equally available to girls.

34. The gender gap in education is not as stark as it once was: today, female enrolment is rising at greater rate than among males, and data show the achievement of gender parity at primary and/or secondary levels in two thirds of countries. In 2013, 25 countries had fully closed the gap in educational attainment at all levels (5 more than in 2012) with, in some cases, even disparities in favour of girls.

35. Despite this significant progress, there are still social and cultural barriers preventing girls' access to school in some countries, as resonantly evidenced by Malala Yousafzai, the young Pakistani schoolgirl who was the victim of an assassination attempt by Taliban gunmen in 2012 and has since been a vocal advocate for girls' right to education.

36. Most countries only track enrolment and not completion rates, yet enrolment is an inherently flawed measure of girls' access to education. Attendance is a better measure, as girls' attendance may be cut short due to domestic responsibilities such as cooking, fetching water and firewood, and childcare; lack of adequate sanitation in schools to meet the needs of menstruating girls; early marriage or pregnancy; and gender-based violence and harassment, including in schools. In situations of economic contraction, as households cope with declining household income, girls are more vulnerable to being pulled out of school, with girls experiencing a 29 per cent decrease in primary school completion rates versus 22 per cent for boys.

37. Ensuring girls' education may require protecting their families against economic shocks and incentivizing parents to keep their girls in school. Cash transfer programmes, for example, have assisted families in return for committing to keeping their girls and boys in school and attending regular health checks, or by providing a stipend to girls who agree to delay marriage until they complete secondary education. Such programmes have been successful in decreasing girls' dropout rates.

38. While educational gender parity shows signs of improvement, it is often not reflected in parallel gains in economic and political participation. Amongst countries that have invested in girls' education, some see returns in terms of women's economic and

⁷ This section draws upon the background paper by Mayra Gomez. See also the bibliography for this section.

political participation, but others do not. These countries have an untapped educated talent pool and would have much to gain through women's greater participation in the economy.

39. Gender diversification in academic disciplines and professional training are necessary. The United Nations Educational, Scientific and Cultural Organization points out that quality reforms include those that address the content or mode of provision of particular educational inputs, such as revising curricula and textbooks, or improving teachers' skills in gender-aware teaching and learning methods.

B. Adulthood

40. Women's adult lives both reflect the quality of their girlhood and predict the quality of their older age. Their adult lives are the period of their economic activity and productive capacity, which are characterized by duality. Women function in the cash economy (as employees, self-employed, entrepreneurs or decision makers in economic and financial institutions) and also as the primary unpaid carers (for dependent family members, including children and elderly parents).

1. Discrimination in employment, formal and informal⁸

41. Participation rates of women in the global labour force continue to be lower than men's, hovering steadily from 1990 to 2010 at around 52 per cent.

42. Gender inequality in economic participation and opportunity remains a pressing problem.

43. In many countries, a high percentage of employed women are in formal employment. However, in many low-income countries, formal employment is scarce and the only economic resource, especially for women, is informal work.

The formal labour market

44. In some States, discriminatory legislation persists, including through the delegation of authority to religious personal law systems, obstructing women's participation in the labour market. However, in many countries, discriminatory legislation has been eliminated and equal employment opportunity laws have been enacted: 101 countries have laws prohibiting employment discrimination and 117 have equal pay laws.

45. Nevertheless, there is not full equality of results in any labour market. Discrimination in hiring, promotion, conditions and wages and dismissal exists in all countries. In many high- and middle-income countries, gender gaps in unemployment have worsened since the economic crisis. Furthermore, cultural and structural barriers close opportunities for women in the labour force. Maternity is a focus for discrimination for women in most countries. Women's hours of workforce participation are, generally, reduced by motherhood, while men's are increased by fatherhood.

46. The gender wage gap persists: women's wages represent between 70–90 per cent of men's wages in most countries. Research shows that differences in women's working hours, which are lower than men's, cannot justify the wage gap, and the wage gap cannot be attributed solely to a motherhood penalty. Furthermore, wage gaps remain substantial despite women's gains in education. Indeed, wage gaps are usually wider between men and women with tertiary education.

⁸ This section draws upon the background papers by Sandra Fredman and Mayra Gómez. See also the bibliography for this section.

47. There is a related problem of segregation in the formal labour market, with women clustered in “pink collar”, largely service sector, jobs with inferior working conditions, less job security and lower pay. In high-income countries, more than 85 per cent of employed women work in the service sector, primarily in education and health. In order to address wage gaps resulting from occupational segregation, the Convention on the Elimination of All Forms of Discrimination against Women and ILO Conventions require equal pay for equal work or for work of equal value, comparable in skill, responsibility, effort and working conditions. The ILO guide to gender-neutral job evaluation⁹ provides an objective evaluation system. The ILO also recommends that policies to combat occupational segregation also encourage men to enter occupations traditionally associated with women.

Informal work

48. Women are concentrated in higher numbers than men in informal work, not recognized, recorded, protected or regulated by the public authorities, and overrepresented in precarious, atypical and vulnerable work or employment. There are extreme examples in which 93 per cent of women workers are in informal work.

49. The informal sector includes casual and seasonal workers, part-time workers, temporary and agency workers, home workers, domestic workers, unpaid family workers and also some forms of self-employment, such as street hawkers. Informal employment is growing in both developing and developed countries: the workforce is becoming increasingly “flexibilized” as employers attempt to avoid regulation and cut labour costs.

50. Women in the informal economy have, furthermore, been deeply affected by economic crisis. There is an “added worker” effect, whereby women enter the labour force to provide additional income security to the household, often forcing them into precarious work, migrant labour overseas or exposing them to trafficking. According to Women in Informal Employment: Globalizing and Organizing, nearly 40 per cent of street vendors interviewed in developing countries in 2009 had experienced an overall deterioration of employment and income levels, and 84 per cent of own-account home-based workers reported reduced monthly incomes.

Domestic and migrant workers

51. Domestic workers caring for children, the disabled and ageing people, are a highly vulnerable category of employees, often in the informal sector. About 83 per cent are women or girls, and many are migrant workers. Domestic workers often encounter deplorable working conditions; labour exploitation; extortionate recruitment fees resulting in debt; confiscation of passports; long, unregulated hours of work; lack of privacy; exposure to physical and sexual abuse; and separation from their own families and children. The ILO Domestic Workers Convention (No. 189) calls for States to guarantee decent work for domestic workers, and thus several countries have introduced new protections.

52. Women migrant workers face exploitation and abuse, often finding themselves in precarious employment without effective legal protections, particularly if they have irregular or undocumented legal status. About half of the world’s migrant workers are women, most of them finding work in traditionally female-dominated occupations such as domestic work or in the garment and textile industries. General Recommendation No. 26 of the Committee on the Elimination of Discrimination against Women, on women migrant workers, emphasizes that all categories of women migrants must be protected against

⁹ ILO, *Promoting Equity: Gender-neutral Job Evaluation for Equal Pay: a Step-by-Step Guide* (Geneva, 2008).

discrimination. The ILO Migrant Workers Convention (No. 143) and the International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families also provide important protections.

53. General Recommendation No. 26 highlights that discrimination against women migrant workers may be especially acute in relation to pregnancy. However, there are some instances of good practice where, for example, the deportation of pregnant migrant workers was expressly prohibited by a High Court decision.

Reduction and reconstruction of informal work

54. In order to secure decent work for women, the damaging impact of informal work must be addressed. This requires reduction and reconstruction of informal work.

55. Reducing informal work for women means increasing women's opportunities to work in the formal labour market. States, in different regions and at different income levels, have invested in the reskilling or professionalization of unemployed persons, with targeted benefits for women, such as retraining for jobs, especially for those with family responsibilities, or in setting quotas for women in employment guarantee programmes targeted at the poorest households. In the 2008 economic crisis, some States engaged in good practice specifically preserving women's jobs, and four countries in different regions increased their public works programmes with focus on female participation.

56. Reconstructing informal employment is often possible through legal interpretation or law enforcement. Legal factors that exclude informal workers from the coverage of protective labour laws include narrow definitions of the employment relationship, recognition of contracting out, specific exclusions and lack of enforcement. There is some judicial good practice to void the use of "flexibilized" patterns of employment by employers seeking to avoid their labour law obligations; of extending anti-discrimination legislation to leased employees; and of applying a *pro rata* system to employment conditions of part-time, temporary or leased workers. Reconstructing the informal labour in order to guarantee decent work for women also requires extending all social security rights, including maternity and care rights, to informal sector employees.

2. Women as business leaders, entrepreneurs and economic decision-makers¹⁰

57. Women make important contributions to business around the world as business owners and entrepreneurs, with 224 million women globally operating businesses. Women tend to be concentrated in small and medium enterprises (SMEs), which account for a significant share of employment generation and economic growth potential, with full or partial female ownership representing 31–38 per cent of SMEs in emerging markets. Women informal traders contribute significantly to national gross domestic product, accounting for between 40 and 65 per cent of value added in trade in some African countries. Research shows that companies with female board membership and diversity outperform others in return on sales, invested capital and equity. Furthermore, during the financial crisis, companies with women in the leadership had a better record of financial and employment sustainability.

58. Nevertheless, there is a significant gender gap in top leadership in decision-making bodies in business, finance and trade, including in international institutions such as the IMF and the WTO. Out of the world's 2,000 top performing companies, just 29, or 1.5 per cent,

¹⁰ This section draws upon the background papers by Ama Marston and Efrat Herzberg. See also the bibliography for this section.

had female chief executive officers in 2009. Women account for 4 per cent of chief executive officers in Fortune 500 companies and 4 per cent in information technology and telecommunications companies. In 2012, women had only 16.6 per cent of Fortune 500 Board seats, of which only 0.6 per cent were women of colour. Only 17 out of 177 governors of central banks were women in 2012 (less than 10 per cent). Women are also greatly underrepresented in the leadership of cooperatives and trade unions.

59. However, reports suggest that rates of women in senior management are slowly increasing globally, currently reaching 24 per cent. The economies of the Group of Seven are at the bottom of the list, with just 21 per cent of senior roles occupied by women, and with only 7 per cent in one of these countries. This compares to 28 per cent in the BRIC (Brazil, Russia, India and China) economies, 32 per cent in South East Asia and 40 per cent in the Baltic States, while in China, 51 per cent of senior management positions are currently held by women.

Discrimination in law and practice

60. States have a due diligence obligation, under international human rights law and in accordance with article 2 (e) of the Convention on the Elimination of All Forms of Discrimination against Women, to prevent discrimination by corporate, financial or trade institutions, whether national or transnational, which fall under their jurisdiction.

61. In many economies, there are discriminatory laws, often emanating from personal law systems, that create barriers to women operating in business. Examples include restrictions on registering a business, travelling outside of a country, owning land and other productive assets, opening a bank account, inheriting family property and taking a job without a husband's permission. In many countries, the legal regulation of cooperatives allows membership for male heads of household only.

62. Additional limiting factors include gender stereotypes, lack of mentoring by senior male business leaders and lack of connection to chambers of commerce to identify business and trade opportunities. Underinvestment in women entrepreneurs is a worldwide phenomenon. Research shows that from 1997 to 2000, women-led businesses in the United States received only 5 per cent of venture capital money invested each year. Venture funds led by women constitute just 10–15 per cent of the investment sector and so, although they put 70 per cent of investment in women entrepreneurs, their impact is limited. In Africa, female-owned companies in the formal sector in urban areas have two and a half times less start-up capital than male-owned equivalents. In addition, due to their concentration in small businesses, women are more vulnerable to economic fluctuations and financial crisis. Furthermore, the gender pay gap widens as women reach senior positions. For example, in one West European country, women's average bonuses are half those of men's.

Empowerment measures for women, including quotas

63. A number of countries have adopted temporary special measures specifically directed at accelerating *de facto* equality for women in corporate leadership, entrepreneurship and trade. Legislation with gender quotas for membership of corporate boards has been adopted in 13 countries. Most of the countries with quota requirements belong to the Western European and other States Group, but some are in Africa and Asia. The quota requirements, varying between a minimum of 1 and 40 per cent, apply to government companies and publicly listed companies. In some States, failing to fulfil quota requirements results in sanctions. Quotas have also been applied by local government to boards of directors of cooperatives. On the evidence, it seems that mandatory and not voluntary quotas are the most effective way to get women onto boards.

64. Preliminary good practices for promotion of women's entrepreneurship include the ILO Job Creation in Small and Medium Sized Enterprises Recommendation 1998 (No. 189) and Women's Entrepreneurship Development and Gender Equality programme, the Canadian Business Women in International Trade programme and the Malaysia External Trade Development Corporation special programme for women exporters. The International Trade Centre has encouraged States to devise gender-sensitive national export strategies. Two countries also focused on female entrepreneurs, in response to the economic crisis, cutting interest rates on loans to micro- and small enterprises targeted at women-headed households or introducing special credit lines for female artisans.

65. Training, information and provision of credit and saving facilities are all essential for entrepreneurship. Multilateral initiatives to support women's entrepreneurship and facilitate their access to financial resources include the ILO Women's Entrepreneurship Development and Gender Equality programme, the Global Banking Alliance for Women and the Mann Deshi Mahila Sahakari Bank, founded in 1997, one of the first legally recognized women's cooperative banks.

66. Procurement policies that target women can be a tool to advance women's businesses. In developing countries, governments are the largest buyer of goods and services, accounting for 15–20 per cent of gross domestic product, and yet spend only 1 per cent on sourcing from women-owned businesses. Some countries have begun to tackle the issue. One country from the Western European and other States Group set a mandatory goal of 5 per cent of federal contract spending on women-owned small businesses. An African country put in place Public Procurement and Disposal (Preference and Reservations) Regulations to ensure access to government contracts by enterprises owned by women, youth and persons with disabilities.

3. Gender analysis of corporate responsibility¹¹

67. Since the 1980s, transnational corporate activity and economic and trade policies, although creating economic opportunities for women, have also exposed them to severe disadvantages and, in some cases, human rights violations.

68. There is an emerging business and human rights agenda focusing on corporate responsibility for human rights violations. The Guiding Principles on Business and Human Rights¹² establish three pillars of corporate responsibility: the duty of the State to protect against human rights abuses by private actors; corporate responsibility to respect human rights; and the duty of both to provide remedies for rights violations. While the Principles acknowledge that guidance to business should take into account gender considerations, there is significant work to be done to elaborate upon this and address the gendered impact of corporate activities on women.

Harm to women

69. Corporate governance has produced a dramatic increase in resources and income inequalities, with harsh implications for women, given their concentration lower on the value chain and in poverty. Furthermore, the increased mobility of corporations and free trade agreements have resulted in the amassing of political power *vis-à-vis* host States and can contribute to a lack of accountability and insurmountable barriers for women to access justice. The move of production by transnational corporations to export processing zones, the reliance on home and sweatshop sectors, and land dispossession by extractives

¹¹ This section draws upon the background paper by Ama Marston. See also the bibliography for this section.

¹² A/HRC/17/31, annex.

industries are a locus for corporate abuse and violation of human rights, and most of the victims are women.

70. Export processing zones are delineated industrial estates with special incentives set up to attract foreign business and trade. They are feminized work enclaves in which women make up the majority of workers, up to 100 per cent in some cases. Women workers face particularly harsh employment conditions. Normal labour laws are usually not applied. Whether *de jure* or *de facto*, there is a lack of union organization and, typically, women's wages are 20–50 per cent lower than men's. Furthermore, these zones are a health hazard for women, with overextended working hours, rights violations relating to pregnancy protection, maternity leave or childcare, and sexual harassment.

71. Sweatshop and home work sectors exploit cheap, informal labour, largely from female workers. Businesses subcontract more than 300 million home workers in developing countries, hired to work at home in textiles, electronics, packaging and processing, for a piece rate without labour rights protections. A cut of earnings is also taken by middlemen. Women make up 85–90 per cent of sweatshop workers. Employers often force them to take pregnancy tests to avoid supporting maternity leave. Thousands of women work in garment factories, with the constant threat of fatal sweatshop fires largely because of corporate cost-saving decisions.

72. Extractive industries, as well as, increasingly, biofuel, agribusiness and real estate projects, are land intensive, and land dispossession has disproportionately displaced women. Women, who make up 70–80 per cent of the world's small-scale farmers, lose their livelihood, often do not receive compensation paid to landowners, who are male, and are the last in line for formal employment in the industries. As primary carers, they are deprived of shelter and the ability to feed their families. The arrival of a transient, largely male workforce also increases prostitution, sexual violence and sexually transmitted disease. Mismanagement of extractive projects can also lead to severe violations of human rights that are manifested in unique ways for women, including murder, torture, rape and sexual violence at the hands of security forces brought in to impose order.

Gender-mainstreaming corporate responsibility

73. There are some initial efforts, although sporadic and preliminary, to gender-mainstream corporate responsibility.

74. The Committee on the Elimination of Discrimination against Women has, for instance, held States responsible for denying equal access for women to private health providers. One binational trade agreement, supported by the ILO, linked access to markets in importing countries with improved labour conditions for the largely female garment workers in the exporting country. There are examples of corporate initiatives to provide childcare, career development and training for female workers in overseas garment industries, or to prevent use of ultrasound equipment, which may be used to increase sex-selective abortion.

75. Additionally, civil society and women workers have been important agents for change. They have, for example, created drop-in centres where young women garment workers learn about their labour rights, and they have organized and achieved widespread change in conditions of agricultural workers, previously similar to slavery practices.

76. Civil society representatives have joined a handful of business leaders to form the Business and Human Rights Reference Group, which has begun to elaborate how gender fits into the Guiding Principles on Business and Human Rights.

3. Access to resources¹³

77. Secure rights over resources, including property, land, housing, food, water and sanitation, are essential to women's equality and well-being, and to their economic independence and autonomy.

78. In some countries, discriminatory legislation or implementation of legislation results in the negation of women's rights to land and other productive resources. These issues have been examined by a UN-Women/OHCHR expert group meeting, in which a member of the Working Group participated, and have been documented in an in-depth report.

79. Furthermore, failure to provide access to housing, food and water has disproportionately burdened women as vulnerable members of communities, as childbearers and as primary carers. These issues have been gender-mainstreamed in reports by, for example, the Special Rapporteur on adequate housing as a component of the right to an adequate standard of living, and on the right to non-discrimination in this context; the Special Rapporteur on extreme poverty and human rights; the Special Rapporteur on the right to food; the Special Rapporteur on the human right to safe drinking water and sanitation; and 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.

80. These issues, though flagged as crucial, will not be dealt with in this report, due to space limitations.

4. The impact of parenthood and care functions¹⁴

81. Reproduction and care functions are the very basis of human life and society. These functions, whether paid or unpaid, are performed either solely or largely by women. The fact that these functions are performed by women creates a major barrier to women's equality of opportunity in the labour market or in business, finance and entrepreneurship. Women's maternity rights have been widely recognized in formal employment, but not extended to either other spheres of economic activity or care functions. There has been a systemic failure to properly integrate the biological function of reproduction and the gendered function of unpaid caring into macroeconomic policy in a holistic, effective and coherent way, to ensure that reproduction and caring go hand-in-hand with the overall economic empowerment of women. This policy failure in effect endorses a major structural barrier to the equality of economic opportunity for women.

82. It is crucial to recognize both the right to maternity benefits and also the right to an equal and fair distribution of care functions as fully-fledged economic and social rights. These rights are a prerequisite for the equal right of women to the enjoyment of all economic social and cultural rights and, in particular: the right to work; the enjoyment of just and favourable conditions of work; an adequate standard of living; freedom from hunger; enjoyment of the highest attainable standard of physical and mental health; and the right to take part in cultural life.

83. Barriers to women's economic opportunities resulting from reproduction and care functions must be removed in order to permit choice by women and men as to how they allocate economic and caring duties. Three possible patterns of allocation have been

¹³ For more information, see the background paper by Mayra Gomez. See also UN-Women and OHCHR, *Realizing Women's Rights to Land and Other Productive Resources* (2013).

¹⁴ This section draws upon the background paper by Sharon Offenberger. See also the bibliography for this section.

identified: both parents as full-time workers; one full-time and one part-time worker, where the part-time worker is usually the woman; or the male breadwinner model. There is also the single parent pattern, which is usually a woman.

84. Patterns of allocation are often not the result of choice, but rather of stereotyping and discrimination. There is evidence, in most countries, of discrimination in hiring, firing and workplace treatment of pregnant women; imposition of a disproportionate share of unpaid care responsibilities on women; and negative stereotyping of mothers and also fathers who are taking care of children. Cultural assumptions of the motherhood role appear to exist in tension with the conception of the ideal worker. Nevertheless, in a cross-regional comparison of selected countries, it was found that motherhood does not uniformly reduce labour force participation or occupational success and, indeed, it increases these in some countries as compared to women without children. However, it does reduce the number of hours worked and, even more, it increases, disproportionately and beyond any difference that might be explained by the reduction of work hours, the gap between mothers' wages and fathers' wages.

Reproductive functions

85. Women's reproductive functions include pregnancy, birth and breastfeeding. These are the biological functions of maternity. In accordance with the normative framework created by the Convention on the Elimination of All Forms of Discrimination against Women and the ILO Conventions, in some States, there are provisions, statutory or judicial, prohibiting discrimination during pregnancy and protecting women against dismissal for a period of months or even years after they give birth. Nevertheless, there has been a rise in complaints of pregnancy discrimination in a number of countries, and effective measures are required to guarantee women's employment security during pregnancy and after birth.

86. The frameworks of the ILO and the Convention on the Elimination of All Forms of Discrimination against Women impose an obligation on States parties to provide paid maternity leave to employed women, set by the ILO at a minimum of 14 weeks with a recommended 18 weeks, and daily breaks for breastfeeding. The provision of maternity leave has become almost universal: 51 per cent of countries provide maternity leave of at least 14 weeks; 20 per cent of 18 weeks or more; 35 per cent of 12–13 weeks of leave. Only 14 per cent of countries provide less than 12 weeks.

87. State obligation under the Convention and ILO Conventions is to provide paid leave. Maternity leave policies without adequate compensation can lead to financial stress, and research suggests that women who return to work without taking their full maternity leave entitlement usually do so for financial reasons. Good practice for payment of maternity leave is through social insurance or public funds so as not to increase discrimination against women by employers seeking to avoid the burden of paid maternity leave.

88. Despite efforts to extend the reach of ILO Conventions to women in precarious employment, many women still do not have the basic rights set out above. The informal economy, on which overwhelming numbers of women depend for their livelihood, remains beyond the reach of labour regulation and maternity rights. The extension of paid maternity leave to women entrepreneurs or self-employed women is a good practice found in some countries. Under European Union Directives, there is a requirement to provide paid maternity leave for self-employed women, calculated on the basis of average loss of income or profit (subject to ceiling) or a national allowances level such as minimum wage. Leave is not compulsory, however, and the conditions on which it is paid often differ from those for women in formal employment. The Working Group welcomes in that regard a decision by the Committee on the Elimination of Discrimination against Women (Communication No. 36/2012) in which it considered that the abolition of an initially existing public maternity leave scheme, without establishing an adequate alternative maternity leave scheme to cover

loss of income during maternity immediately available to self-employed women, constituted a breach of article 11 (2) (b) of the Convention.

Care functions

89. A disproportionate amount of unpaid care work falls on women, limiting women's capacity to engage in paid work. This is evidenced in empirical studies which show that women, whether or not they are in paid employment, spend between twice to four times the amount of hours on care functions than do men. Up to 90 per cent of home care due to illness is performed by women and girls.

90. Unlike women's reproductive function, care functions do not necessarily have to fall on women. All forms of care, including childcare, are amenable to social reconstruction, and indeed in the Nordic countries, which have long pursued a policy of gender equality in the division of work and childcare functions, the distribution of care work comes close to parity. Good practice regarding the allocation of care responsibilities, pioneered in the Nordic countries, encourages men to enter traditionally women's worlds, both in the family and in the workplace, thus allowing women to participate and advance in the labour market.

91. The Working Group considers that the three "Rs" of unpaid care work – recognition, reduction and redistribution – should be integrated into macroeconomic policy in order to fulfil women's right to care services and to facilitate the women's economic empowerment.

92. Recognition of unpaid care work entails the imposition, on the international and constitutional levels, of a state obligation to guarantee an equal distribution of care functions as a fully-fledged economic and social right. It also signifies the recognition of care expenses as part of the gross national product, thus requiring integration of the care economy into the macroeconomy. It necessitates the prohibition of direct or indirect discrimination on grounds of care functions, as established by the ILO and the European Court of Justice. Furthermore, it justifies the good practice of recognizing care expenses as deductible for income tax purposes, since provision of care for dependents is a necessary expenditure to allow an unpaid caretaker to generate income.

93. Reducing care work may, especially in developing countries and rural areas, be achieved by improving the basic infrastructure, including water, sanitation and transportation.

94. Redistributing care work involves restructuring the design, funding and delivery of care by households, markets, the State and civil society so that a disproportionate burden of unpaid care does not fall on women. The equal sharing of care amongst different actors requires, on one hand, the sharing of care responsibilities by men as well as women in households and, on the other, the provision by the State of affordable and accessible care facilities, including childcare, adequate hospital care and recuperation periods, and facilities for the care of the disabled and the elderly.

95. Sharing of care responsibilities within the household should remain a matter of choice for women and men. For any real choice to be possible, paid care leave must be available to both parents. The Nordic countries were the first to introduce an independent paternity leave in order to overcome stereotypes and barriers to men sharing childcare functions. Such provisions are becoming more common around the world, with increased awareness of men's parenting roles and their need to reconcile work and family life. Paternity leave is usually much shorter than maternity leave and more often unpaid. Some countries have introduced more gender-neutral parental leave options, and recent best practice in one Nordic country provides symmetry in childcare leave, with five months for

each parent individually and two months that can be allocated according to parental choice.¹⁵

96. Need for care continues for toddlers and older children after the period of parental leave and also exists for the elderly and disabled. Responsibility for this needs to be redistributed through care services. At present, international minimum state obligations for provision of childcare services or for elderly and disabled services are lacking.

97. As regards childcare, the Working Group supports the call of UN-Women for States to guarantee quality and accessible childcare as a social protection floor. This both serves the obligation to achieve *de facto* equality for women in economic and social life and enables parents to reconcile work and family life. The Working Group suggests that the provision of childcare may also be engineered as an economic efficiency measure, with the right to fully subsidized care services linked to the parent's participation in economic activity. In addition, good practice includes State support for community, trade union and corporate initiatives to provide care services. Furthermore, after children start school, it is good practice to synchronize children's school hours and holidays with adults' work schedules.

C. Older women¹⁶

98. Women's poverty and quality of life in older age derives from the culmination of the earlier phases in their life cycle and bears their imprint: stereotyping in education and girlhood; precarious jobs; informal labour; the costs of caring; interrupted career patterns; and the motherhood penalty in labour force participation. Hence women's situation in retirement can be regarded as a litmus test for the quality of women's economic and social life.

99. There is a gender pension gap both in wealth accumulation and income. The balance of pension entitlements within multipillar systems has a direct impact on the gender pension gap. Social (World Bank "zero pillar") schemes, which give basic flat rate citizens' pensions, are non-contributory and do not, as such, differentiate between men's and women's pension entitlement, thus producing equality. Therefore, the trend to diversify pension systems to include contributory first and second pillar systems, which base a substantial element of pension entitlement on working life contributions, impacts women adversely, increasing the gender pension gap, as women's contribution to these funded pension schemes is lower because of the structural factors in their labour market and care work.

100. Discriminatory laws and practice prevail in most countries. Some such laws are self-evident, such as mandatory early retirement for women. Some are what has been called "statistical discrimination", such as separate annuity tables for women and men based on women's greater longevity. Others are the result of the sociology of the family and of legislative policy endorsing and perpetuating the economic dependence of women on a husband's income and pension entitlement.

101. Good practices include gender-specific compensatory measures such as continuing pension contributions during maternity and childcare leaves, unisex calculation of benefits, equalizing mandatory retirement age and mandatory joint annuities. All these measures, with quite wide margins of difference in the extent of their generosity and with some

¹⁵ See A/HRC/26/39/Add.1.

¹⁶ This section draws upon the background paper by Frances Raday. See also Estelle James *et al.*, "The gender impact of pension reform – a cross-country analysis", Policy Research Working Paper (World Bank, 2003).

caveats as to the categories of women who do not benefit from each of these measures, have some marginal impact in reducing the pension gap. Of these gender-specific measures, the only one that almost closes the gender pension gap is mandatory joint annuities. This suggests that the way to rectify women's relative poverty in old age is through mandating joint annuities with their husbands. However, this does not solve the problem for single or divorced women. Furthermore, it leaves the problem of engineering a system that is equitable for traditional dependent marriages and yet can still incentivize economically independent women.

V. Violence against women¹⁷

102. Gender-based violence against women, including state violation of women's bodily integrity and autonomy, violence in the public arena, violence in workplaces and educational institutions, and domestic violence and economic violence by intimate partners, can severely impact and restrict women's economic and social potential throughout their life cycle, including their access to education, freedom of movement and employment. In economic and social institutions, women are exposed to sexual harassment, including unwelcome sexual behaviour, remarks, and pornographic images and demands, whether by words or actions. Such conduct is threatening and humiliating.

103. Many countries prohibit sexual harassment in the workplace, whether it is *quid pro quo* (extorting sexual cooperation by threat of job-related consequences) or creating a hostile environment, and impose accountability on the employer. Out of 100 countries surveyed, 78 have laws addressing sexual harassment in the workplace, and of these, 52 criminalize such conduct. The legal prohibition of sexual harassment has been based, variously, on the concepts of discrimination against women and of violation of women's human dignity, and good practice is to apply a "double approach" involving both concepts.

104. In addition, women are exposed to sexual harassment in the public arena, including service institutions, public transport, "street harassment," cyberbullying and pornographic advertising, producing a fear factor that severely curtails their freedom of movement and occupation. However, only 8 out of 100 States have enacted laws prohibiting sexual harassment in public places. Good practice includes prohibition of sexual harassment in the provision of services. It entails municipal responsibility for policing, lighting and introducing surveillance cameras in public spaces.

105. School-related gender-based violence takes different forms, with girls in some countries violently targeted for attending school, while in other countries, they are subject in school to sexual violence or harassment, including by teachers. Such violence results in trauma, stigmatization and sometimes pregnancy, and severely curtails girls' educational opportunities. In many States, sexual intercourse with a minor is considered rape, as minors are not capable of consent, but only 32 out of 100 States have specific provisions on sexual harassment at schools. Examples of good practices by some States include introducing confidential school reporting mechanisms, capacity-building for police, child-friendly courts, a public register of sexual offenders and barring sexual offenders from teaching.

¹⁷ This section draws upon the background paper by Frances Raday and Shai Oksenberg in collaboration with the Lowenstein Institute. See also *R.K.B. v. Turkey* (Committee on the Elimination of Discrimination against Women Communication No. 28/2010).

106. Women are also highly vulnerable to trafficking for sexual or work exploitation. This form of gender-based violence will be addressed by the Working Group in its report on health and safety.

VI. Recommendations

107. The Working Group calls on States to ratify the Convention on the Elimination of All Forms of Discrimination against Women and all relevant international human rights treaties and ILO Conventions which guarantee women's economic and social rights. It calls upon them to implement the obligations therein, including by ratifying the Optional Protocols of the Convention on the Elimination of All Forms of Discrimination against Women and the International Covenant on Economic, Social and Cultural Rights, by introducing the required constitutional and legislative guarantees, and by adopting a transformative agenda which will produce an outcome of *de facto* equality for women in their economic and social lives.

108. The Working Group additionally recommends the adoption of concrete measures based on the good practices which inform this thematic report.

109. The Working Group recommends that States:

A. General

110. Eliminate discriminatory laws which create barriers to women's formal or informal employment and to their enjoyment of economic and social rights; expressly guarantee women's right to equality in economic and social life in the private as well as public sector, with immediate effect, and with special measures to accelerate *de facto* equality;

111. Ensure women's access to judicial redress and remedies for discrimination in economic and social life, accountability being an essential part of the fulfilment of women's right to equality and entailing affordable access to justice and adequate remedies;

112. Recognize that vulnerability and economic disadvantage for women are exacerbated by macroeconomic policies which increase inequalities and reduce social protection floors;

113. Recognize the disparate impact of austerity measures on women in response to economic crisis and adopt gender-sensitive strategies that avoid labour market exclusion, loss of social protection floors and reduction of social services.

B. The girl child

114. Eliminate all discriminatory laws and practices which prevent girls from completing their education, including child marriage;

115. Ensure all girls' *de facto* access to education, including mandatory, free primary education and access to secondary and tertiary education, free of discrimination;

116. Adopt good practices to combat non-attendance by girls, such as providing financial resources to parents to keep their girls in school, preventing violence against girls in schools, providing proper sanitary facilities and making provision for pregnant girls and school-age mothers;

117. Ensure equality for girls in the quality of education at all levels, including breaking down gender stereotypes in school curricula, teacher training programmes, textbooks and teaching materials; and encourage girls' engagement in non-traditional vocational skill areas and academic disciplines, such as mathematics, science and technology;

118. Introduce a universal core syllabus which will inform boys and girls of their human rights, including women's human rights.

C. Adulthood

1. Working relationships, formal and informal

119. Ensure that prohibition of discrimination on grounds of sex, pregnancy or parenthood, are enforced for all women in work;

120. Impose on employers the obligation to pay equal pay for equal work or work of equal value through the use a variety of means, including by objective job evaluation with participation by stakeholders and social partners, and by desegregation of professions;

121. Take measures to reduce and reconstruct informal work; to reduce informal work, States should increase job opportunities for women in formal employment, especially in the public sector, and with targeted programmes for women's training, professionalization reskilling and unemployment programmes. To reconstruct, they should redefine the scope of protective labour law, introduce *pro rata* pay and social security benefits for part-time or casual work, and extend paid maternity leave and care rights to workers in both the formal and informal sectors;

122. Provide protection against discrimination and abuse of migrant workers and domestic workers, and ratify and implement the ILO Domestic Workers Convention (No. 189).

2. Women and business

123. Eliminate laws, including personal laws, that discriminate against women as business leaders or entrepreneurs, particularly regarding registering a business; freedom of movement; land and property rights; savings, credit and inheritance rights; and membership in cooperatives;

124. Take positive measures to accelerate *de facto* equality for women in leadership positions in corporate, financial and trade institutions and enterprises, including by the introduction of quotas for corporate boards;

125. Advance women's entrepreneurship opportunities through provision of training, information, credit and saving facilities and government procurement policies that target women's businesses;

126. Gender-mainstream the principles of corporate responsibility, identifying, preventing and remedying the harm caused by corporate activities to women, as workers, consumers and community members, especially with regard to export processing zones; sweatshops and home working; the garment industry; and land dispossession by extractive, biofuel, agribusiness and real estate projects;

127. International institutions and States should include women in senior positions in economic, financial and trade governance, and should gender-mainstream policymaking, including mitigation of dramatic increases in inequality of resources and income and the feminization of poverty.

3. Reproduction and care functions

128. It is incumbent upon States and economic decision-makers to integrate the care economy as an integral part of macroeconomic policy and recognize the right to care as an economic and social right which requires a social protection floor;

129. States should recognize, reduce and redistribute unpaid care work for children and other disabled or elderly dependents, by including unpaid care work in gross national product; allowing deduction of care expenses for tax purposes; improving the environmental and service infrastructure to reduce private care burdens; and synchronizing school time with working time;

130. Paid care leave should be provided on an equal basis to mothers and fathers;

131. Childcare should be guaranteed as a social protection floor and, in addition, States should encourage community, cooperative, trade union and corporate initiatives to provide care services;

132. States must prohibit discrimination on grounds of maternity or of care functions, whether performed by women or men;

133. States must provide paid maternity leave of at least 14 weeks, 6 of which are mandatory. Such leave should be fully paid and should be funded by social insurance or public funds. Maternity leave should be provided for women in the informal sector as well as the formal sector, entrepreneurship, trade and corporate boards.

D. Older women

134. Provide adequate non-contributory pensions, on an equal basis with men, as a core social and economic right;

135. Ensure that women are not forced into early retirement; that women who have been economically active have access to adequate occupational pensions, including by introducing gender-specific compensatory measures such as accumulation of pension rights during maternity and childcare absences; unisex calculation of benefits; equalizing of mandatory retirement age and mandatory joint annuities.

E. Violence against women

136. Eliminate all laws which discriminate against women by punishment of behaviours which are not punished when performed by men or by prescribing invasion of women's physical integrity and autonomy;

137. Take preventive measures, deter and severely punish all forms of gender-based violence and sexual harassment against women in the public arena, including public transport and services, workplaces, educational institutions, streets and cyberspace, whether it is perpetrated by state agents or by private persons;

138. Take special measures to prohibit and prevent gender-based violence, including punishing intercourse with minors as rape, introduction of confidential school reporting mechanisms, capacity-building for police, child-friendly courts and barring sexual offenders from teaching.