

Feminist proposals for a just, equitable and sustainable post-COVID-19 economic recovery



The African Women's
Development and
Communication Network

The COVID-19 pandemic has revealed systemic and entrenched inequalities at the global level. Although governments, international institutions and other actors have responded rapidly to the pandemic, such responses have primarily resulted in 'quick fixes'. Meanwhile feminist proposals for a truly transformative economic recovery have largely remained unheard.

Against this backdrop, feminists worldwide are devising and calling for alternative solutions in key macroeconomic policy areas. By centring the voices of these often-overlooked actors – feminist economists, feminist and women's rights organisations and feminist networks in the Global South – this briefing highlights alternative proposals on transformative responses for a post-pandemic economic recovery. It concludes by proposing a new macroeconomic model for a just, equitable and sustainable post-COVID-19 recovery.

1. Introduction

The COVID-19 pandemic has exposed longstanding structural inequalities and revealed the centrality of women's role as front-line responders, at-risk workers, and providers of unpaid care. If economic recovery is to be equitable and inclusive, a fundamental re-think will be needed around the kind of policy choices that are made and, crucially, whose voices are heard in the process.

This briefing is intended to contribute to this process by bringing together proposals by actors that are so often overlooked: feminist economists, feminist and women's rights organisations and feminist networks in the Global South, as well as related global coalitions and alliances. Many are the result of substantial collaboration across continents (see for example Box 1). The policy areas examined here include investing in care, decent work, reprioritising government spending, raising revenue, meaningful engagement with feminist organisations and networks, global economic governance and the economic policy goals that could facilitate transformative change, with a compilation of core demands for each. In the briefing, each organisation making a proposal is named both to allow for further research, but also to ensure that credit is given and ideas acknowledged in the hope that we can amplify voices rather than

taking over precious policy space. A list of the key statements from these actors, setting out these policy demands, can also be found in the Annex. Proposals from international institutions and organisations are also included, where these reflect feminist demands.

By collating these proposals, we provide an indication of the wealth of feminist alternatives that exist, as well as providing a resource for other feminists advocating for change. This briefing is in no way exhaustive, with new publications, statements and events continuing to generate new ideas all the time – and highlighting the importance of transformative change if a just, equitable and sustainable economic recovery is to be achieved.

Box 1: A collective feminist response to COVID-19

More than sixty feminist organisations, coalitions, and activists from all over the world have come together to develop a collective resource platform and to frame Principles for a Feminist Response to COVID-19. These principles state that COVID-19 responses must:

- Centre the well-being of all people in an intersectional manner.
- Ensure the health and safety of all, including ensuring sexual and reproductive health and rights.
- Promote a comprehensive paradigm shift, relying on adequate and equitable financing.
- Be based on and strengthen democratic values.
- Be a down payment on a just and equitable transition towards an equal and healthy planet.
- Be guided by cooperation, multilateralism and global justice.

You can find the full list of contributors [here](#).

2. Investing in Care

Investment in the care economy is now more urgent than ever, with government funding needed for good quality, accessible and universal public services, universal social protection and recognition of unpaid care work across all economic policymaking.

2.1 Recognising women's unpaid and underpaid care work

COVID-19 has increased understanding of the importance of the care economy, including the provision of health services, education, childcare, aged care and disability support. Currently, this care economy depends on women's underpaid and unpaid work. As the Asia Pacific Regional Civil Society Organisations Engagement Mechanism contends,

“A gender just society can only happen when economic activities no longer rely on devaluation of women’s work as a source of competitive advantage, when women’s unpaid care work is no longer used as rationalisation of social safety nets and essential public services, and when the true value of women’s unpaid care work is fully recognised, supported by the State and redistributed”.¹

The *Spotlight Report* (published by a broad range of civil society organisations including Development Alternatives with Women for a New Era, or DAWN) notes that, in this context, “a recognition of the essentiality of care should foster a process of transformation in the way in which it is socially addressed.”² Moreover, recovery and resilience demand a major investment in care: International Monetary Fund (IMF) research concludes that a spend of 1 per cent of gross domestic product (GDP) on care can create 33 million jobs, and research from the UK shows that investment in care can create 2.7 times more jobs than the same investment in infrastructure, including construction.³

The pandemic has also exposed society’s dependence on essential workers in the care sector and the need to ensure decent work in care.⁴ New emerging evidence also shows women who remain in employment during the pandemic are juggling work and care, with their care obligations forcing them to cut down on paid working hours or to extend total working hours (paid and unpaid) to unsustainable levels.⁵

Policy proposals

The Association for Women’s Rights in Development (AWID) advocates for states to adopt “a systematic approach to care, investing in care infrastructure and services, and ensuring decent labour conditions for those employed in care sectors such as childcare, elderly care, health, housing, water, and sanitation”.⁶ Likewise, the *Spotlight Report* contends,

“expanding horizons of equal care arrangements, allocating public resources to building care infrastructure and recognizing and strengthening community care arrangements are essential elements in any process of building a different way out of the current global crisis”.⁷

The African Feminist Post-COVID-19 Economic Recovery Statement (signed by 340 different African organisations and individuals) calls for recognition of “the economic, social, political and cultural value of the care economy – where the provisioning of care goods and services to households and the economy is predominantly through women’s invisibilized, unpaid and domestic labour, but also in many forms of popular/horizon [informal] sector, migrant and public sector jobs that are precarious, badly paid and without labour protections”. The statement demands policies that recognise the centrality of care work for health systems and the economy and that support measures for a resilient care sector.⁸

International Women's Rights Action Watch Asia Pacific (IWRAP AP) calls for prioritising services in the care economy in stimulus or bailouts for particular industries, or in decisions about reopening.⁹

WoMin, a pan-African ecofeminist alliance, advocates for governments to “recognise, validate and support women's care work in and through the pandemic”, including the payment of cash transfers to caregivers to recognise and compensate their labour.¹⁰

The #AllWomenWork Global Campaign Statement (endorsed by over 160 organisations and networks worldwide including feminist organisations) calls on governments to develop a system-wide approach to the care economy by investing in care infrastructure and institutions and ensuring decent work conditions for all workers across the care sectors. Alongside this, the statement calls for governments to ensure quality, accessible and universal public services and universal social protection to liberate women “from an inequitable and unsustainable unpaid care work burden”.¹¹

The European Women's Lobby (EWL) advocates for the care economy to be put at the centre of a sustainable, feminist economic model, noting the huge potential for job creation and the opportunity to improve working conditions, particularly in the care and health sector. The EWL calls on the European Union to adopt a Care Deal for Europe.¹²

The International Women's Development Agency (IWDA) calls for investment “in programs aimed at changing the norms underlying gendered roles and responsibilities related to paid and unpaid work” as part of COVID-19 response, together with “investment in infrastructure and technology which reduces the labour and time required for unpaid care and domestic work”.¹³

The Feminisms and Degrowth Alliance's statement on the COVID-19 pandemic (written collaboratively by 40 activists and scholars) advocates for “a caring economy that democratises all dimensions of life, delinks livelihood security from wage-work, equitably revalues both paid and unpaid care work and promotes its gender-just redistribution, for example by the means of a universal basic income and a care income”.¹⁴

In an open letter in March 2020, the Global Women's Strike (GWS) and Women of Colour GWS demanded a care income for those of every gender who “care for people, the urban and rural environment, and the natural world”.¹⁵

Public Services International (PSI) has advocated for a new approach to care, which sees care as a human need and a human right, and which re-values the role of care in societies, care work and care public services. These demands necessitate that public services be placed in public hands, and PSI proposes such a move can be funded through a new approach to taxation, including extra taxes for IT companies and a minimum 25 per cent taxation rate for corporations (see further detail in taxation section below).¹⁶

The Tax and Gender Working Group - part of the Global Alliance for Tax Justice (GATJ) - notes that the pandemic has demonstrated the need to redress discriminatory tax laws, especially those that already use women's high levels of unpaid work as a basis to confer tax benefits on spouses/partners.¹⁷ The Working Group also calls for "progressive redistributive tax and fiscal systems that take into account all forms of unpaid work to reduce inequalities and prioritize public funding of social services and infrastructure and social protection through the life course, at least for all who live within 25% of local poverty levels".¹⁸

The International Network for Economic, Social and Cultural Rights' (ESCR-Net) Global Call to Action, in response to the COVID-19 and endorsed by 135 members and 40 allies from over 60 countries, calls for the creation of "universal systems for the public provision of care, ensuring its recognition and fair distribution to address gender inequality and discrimination, supporting responsive and sustainable community-based care networks".¹⁹

On the International Day of Care on 29 October 2020, the International Trade Union Confederation (ITUC), UNI Global Union, PSI, Education International, International Domestic Workers Federation, and Women in Informal Employment: Globalizing and Organizing (WIEGO), released a joint statement calling for "investments in care for building more inclusive, accessible, resilient, and caring economies".²⁰ Demands included calling for governments to invest in high-quality and gender-responsive public health and care programmes, including social services like mental health, childcare and early childhood education, and aged care; protect rights to freedom of association and collective bargaining for both formal and informal care workers; fund universal, gender-responsive social protection regardless of employment or migration status, gender identity or sexual orientation racialisation or disability.²¹

At a high-level virtual meeting in May 2020, the International Labour Organization (ILO), UN Women and the European Union called on G7 nations to put in place measures to promote gender equality amid the COVID-19 crisis including designing economic recovery packages that recognise and place a value on unpaid care work and care jobs and provide adequate levels of quality childcare.²² Time-use surveys have also been used to direct policy in some countries, including Uruguay and Finland. These are likely to gain prominence with the pandemic and renewed interest in how people are spending their time.²³

The #HowICare Campaign is led by Promundo and Oxfam as an international project of MenCare, active in more than 55 countries. Key demands include strengthening and expanding workers' protections to include caregiving needs; equal, fully paid, non-transferable parental leave for all parents; immediate action to ensure that existing childcare infrastructure survives the COVID-19 pandemic; challenging and changing harmful norms and sexist beliefs, particularly when it comes to the notion of care being women's responsibility alone; and social protection programmes to support caregivers and recognise care as work.²⁴

The ILO calls for more time and money to care, which

*“requires prioritizing public investments in infrastructure, social protection and public care services, including in rural and informal settings, to redistribute unpaid care work and free women’s time. An issue requiring urgent attention as a matter of justice and efficiency is the improvement of the working conditions, including wages, and representation rights of workers in essential care services. In this context, proper valuation of women’s work in essential services, which is being supported by the Equal Pay International Coalition, is essential”.*²⁵

ITUC is calling for investment in all public health and care, encompassing mental health, childcare, early childhood education, elderly care and other social care services; the creation of millions of decent, green jobs in health, care and early childhood education; the right to freedom of association and to collective bargaining for all care workers, whether in the formal or informal economy; and decent pay and working conditions, including equal pay for work of equal value for all care workers.²⁶

2.2 Public services

Central to strengthening the care economy is the provision of universally accessible, gender-transformative public services that are publicly funded and publicly managed. The pandemic has revealed the urgent need for investment in quality public services for all and has highlighted the problems with widespread privatisation of services, particularly health services. As the African Women's Development and Communication Network (FEMNET) argues, “healthcare requires proper investment horizontally in a way only the public sector can provide”.²⁷

New research shows IMF funding agreements have been holding down public spending by imposing unnecessarily low inflation targets in 80 per cent of countries and deficit targets in 96 per cent of countries, and by freezing or cutting public sector wage bills in 78 per cent of countries, such that most governments cannot employ more teachers, doctors, nurses or care workers. In fact, several countries spend more in debt servicing than on education and health combined.²⁸

Policy proposals

The *Spotlight Report* calls for public services to be “re-empowered in a context where there has been decades of deliberate erosion through budget cuts, privatization and understaffing of these services”.²⁹ The African Feminist Post-COVID-19 Economic Recovery Statement calls for the decommodification and institution of basic universal access to land, water, food, healthcare, education, housing, sanitation, electricity and information technologies.³⁰

Women’s International League for Peace and Freedom (WILPF) demands healthcare be recognised as a public right and public interest beyond the current crisis, arguing that the pandemic has shown this is possible. For example, Spain has temporarily nationalised all private hospitals and healthcare providers.³¹ The wave of re-municipalisations in more than 2,400 cities in 58 countries shows how possible it is to bring services back into public control.³²

On the basis of a review of 56 countries, ActionAid calls for states to adopt expansionary macroeconomic policies, resist IMF pressure for austerity and pursue counter-cyclical investments in gender-responsive public services.³³

The Asian Peoples' Movement on Debt and Development (APMDD) also demands that governments implement fiscal spending policies that invest in public capacity to care through quality public services for all.³⁴ A civil society statement (endorsed by over 500 organisations and individuals including feminist organisations), calling on the IMF to stop promoting austerity, includes a demand that the IMF systematically support governments to restructure their debts so that they can prioritise investments in quality public services.³⁵

IWRAW AP also calls for investment in quality, accessible, gender-sensitive fundamental public services, including water and sanitation infrastructure, sexual and reproductive health services, domestic violence services, safely reopened schools and universal, free childcare.³⁶ The Gender and COVID-19 Working Group (a global group of researchers, health practitioners, policy actors, and advocates on women's rights and COVID-19) also recommends universally accessible, free childcare as well as long-term eldercare.³⁷

Friends of the Earth calls for the revitalisation and restoration of the control of public services to public ownership: "Public services are not merchandise, they need to be in the hands of the State, municipalities, cooperatives, but they must also be public and cannot be organised on a profit basis".³⁸

WoMin and the Committee for the Abolition of Illegitimate Debt (CADTM) demand that "development policy priorities should focus on expanding essential public services under citizen control, promoting food and energy sovereignty, and respecting the rights to land and natural resources of women, peasants, indigenous communities". Alongside this, public-private partnerships (PPPs) and the further privatisation of public services and assets should be rejected.³⁹

The Women's Major Group's recommendations for a just, equal and sustainable transition to a better future for all, both during and beyond the COVID-19 pandemic, call on governments to refrain from implementing austerity measures, especially those related to social programmes and public services, and to end privatisation of public services.⁴⁰

The Women's Working Group on Financing for Development also warns against post-COVID-19 austerity measures for developing countries, noting that "austerity-driven cuts to public service budgets have negative impacts particularly to women as less access to public services has also meant an increase in unpaid domestic and care work carried out by women as they assume responsibilities, such as care for the sick or elderly".⁴¹

PSI advocates for measures needed to make public services gender-responsive. This includes redressing the historical gendered division of labour that places the burden of unpaid care predominantly on women and girls, and providing public services that specifically address the needs of women and girls and the intersectional nature of discrimination.⁴² PSI has called for a new approach to care that demands public services be in public hands, funded through a new approach to taxation (see above as well as taxation section below).⁴³

A recent report by Gender Action calls for international financial institutions (IFIs) to sustainably support public goods that genuinely improve the lives of poor women, men and sexual and gender minorities, based on analysis of gender policies and gender-sensitivity of IFIs' Environmental and Social Frameworks (ESFs). The report presses IFIs to improve their gender policies and the gender-sensitivity of their ESFs.⁴⁴

The European Network on Debt and Development (Eurodad) advocates for development financial institutions (DFIs) to refrain from investments that may further contribute to the privatisation and commercialisation of public services such as health and education.⁴⁵

The African Feminist Post-COVID-19 Economic Recovery Statement notes the need for the reinvigoration of the role of states, which has been hollowed out following the introduction of structural adjustment programmes. It highlights that "Public-Private Partnerships have dangerously obscured the role of states and created undemocratic hierarchies of access resulting from user fees".⁴⁶ The statement continues, "[t]his is a decisive moment and opportunity for African states to not only rebuild their administrative and resource capacity to deliver social services, but also recover their standing in the eyes of African people."⁴⁷

The Women's Major Group also calls for "ending or readjusting PPPs so that governments can provide life-saving essential public services, in a rights-based manner that promotes gender equality and justice over profit".⁴⁸

ActionAid calls for governments to focus on rebuilding the national social contract around public services and move away from privatisation and PPPs, including by refusing to accept loans or grants from any source that contributes to privatisation of public services.⁴⁹

2.3 Social protection systems

Social protection systems are also part of the care economy, ensuring basic income for all those eligible. In response to the pandemic, many governments have focused on social protection schemes.

Policy proposals

The *We Rise Coalition* – a Fiji women's rights coalition made up of seven feminist organisations from the Pacific region – have published a fact sheet outlining feminist social protection principles in the context of COVID-19: universal coverage (providing

basic safety nets and services for everyone including informal workers and immigrants, through non-contributory schemes), which are accessible to all (well designed and publicised with information in accessible formats), well-funded and shaped by gender-responsive budgeting and planning. It should also be targeted and impactful (focused on reaching those who need it most and measuring impact with disaggregated data), balancing short- and long-term needs, and supporting the sharing of South-South feminist experience and knowledge. This fact sheet also includes examples of innovative social protection responses to the pandemic.⁵⁰

The Women's Major Group calls for extension of and increased funding for social protection, especially for informal workers and women who have been excluded from such programmes, as well as a more just and equitable financial order in order to enable governments to adequately finance public services and robust social protection systems.⁵¹ Other demands from the Women's Major Group include avoiding reductions in spending on non-contributory social protection mechanisms as well as removing discrimination against gender non-binary people in accessing social protection programmes.⁵²

The Statement on Rights at the Intersection of Gender and Disability during COVID-19, led by Women Enabled International in consultation with regional and national partners, calls on states to ensure that women and girls with disabilities have access to social protection measures to ensure an adequate standard of living and that social protection goes directly to these individuals rather than to families or partners.⁵³

WIEGO's first rapid assessment of the situation of informal workers in the context of COVID-19 recommended that,

*“responses to secure incomes must include longer-term inclusion into social protection systems, while simultaneously supporting livelihood recovery tailored to the needs of different groups of workers in the informal economy and ensuring the inclusion of the most vulnerable. This will require creative collaboration between governments and organizations of informal workers”.*⁵⁴

ITUC is leading the call for a global social protection fund to “kickstart national social protection systems” funded by an increase in overseas development assistance commitments, corporation taxes including a tax on financial transactions and contributions from IFIs.⁵⁵ They are calling for universal, gender-responsive social protection available to all workers regardless of employment status or migrant status, race, disability, gender identity or sexual orientation.⁵⁶ ITUC is also advocating for a fund with a five-year guarantee for the poorest countries to avoid destitution, build jobs and ensure resilience.⁵⁷ This demand for a global social protection fund is supported by groups such as the Women's Working Group on Financing for Development.⁵⁸

The Gender and COVID-19 Working Group recommends special stimulus funds “for high risk groups, such as those who are not eligible under existing government schemes, are disproportionately experiencing financial hardship and poverty, and

already face barriers to accessing their rights to health, safety, independence and education".⁵⁹

The ESCR-Net Global Call to Action calls for the adoption of comprehensive social protection systems, such as universal basic income, non-contributory schemes and other measures beyond emergency relief.⁶⁰

3. Providing decent work

A just economic recovery must include decent work for women. Women are already heavily concentrated in informal employment with little recourse to labour regulations or social protection. Furthermore, women make up 70 percent of health and social sector workers, who are at a health higher risk in the COVID-19 pandemic than other workers.⁶¹

Research by the ILO reveals that the COVID-19 economic downturn is likely to hit women hardest, given sectors overexposed to the collapse in economic activity absorb a sizeable share of women's employment. The ILO has rated four sectors as being at high risk of severe COVID-19 impact in terms of job losses and a decline in working hours. In 2020, 527 million women, representing 41 per cent of total women's employment, are employed in these sectors.⁶² Of the 740 million women working in the informal economy, 42 per cent are found in the above-mentioned high-risk sectors.⁶³

Policy proposals

AWID calls for states to ratify the ILO Convention 190 on Violence and Harassment and address the barriers that "prevent people from accessing employment, compensation, recovery, and other financial packages including recognizing sex work as work and fully decriminalizing it; recognizing the household as a workplace and securing the human labour rights of domestic workers; and securing the rights and freedom of movement of migrant and undocumented workers".⁶⁴ The #AllWomenWork Global Campaign Statement demands governments to "end the marginalisation and criminalisation of informal workers, and instead acknowledge, promote and value their critical roles in the economy".⁶⁵

The Women's Major Group also calls for decent work, living wages, and safe physical work environments for all workers, including domestic and care workers, informal sector workers, migrant workers, and sex workers who are inadequately included in current systems, as part of post-COVID-19 reforms.⁶⁶

The Gender and COVID-19 Working Group echoes this call for support for "women in female dominated economic sectors particularly hard hit by the pandemic as well as historically marginalized women workers, such as Indigenous women and sex workers".⁶⁷

ActionAid advocates for removing public sector wage constraints and increased investment in non-military public sector personnel, with a focus on increasing the number of nurses, doctors and care workers.⁶⁸

The African Feminist Post-COVID-19 Economic Recovery Statement describes how African economies are predicated on the invisibilised informal (or rather, “popular” or “horizon”) economy, largely driven by the labour of women. This statement demands that states re-orient economic models to recognise this, including that GDP and GNP are ineffective measures of the enterprise that occurs in this sector. It calls for all workers to be guaranteed a dignified wage, safety protections in their workspace and paid sick leave.⁶⁹

WIEGO demands that “the principle of ‘Do No Harm’ must extend to informal livelihoods. It is critical at this time that governments do not use the health crisis as an excuse to threaten the policy gains, relationships, contracts, structures and infrastructure, which informal workers have built up over the years to better secure their incomes”.⁷⁰

A statement coordinated by the Feminist Alliance for Rights, and endorsed by more than 1600 individuals and women’s networks and organisations from more than 100 countries, demands states modify sick leave, parental and care leave and personal time-off policies, and direct businesses to invite employees to work remotely on the same financial conditions as agreed prior to pandemic.⁷¹

The International Domestic Workers Federation has developed recommendations for governments to incorporate both formal and informal domestic workers into social security plans and benefits, unemployment insurance, universal income and an immediate relief bonus. Calls to treat domestic work as work and to respect and enforce the labour rights of domestic workers have important implications for the post-COVID recovery.⁷² Sara Stevano, a feminist economist at SOAS University of London proposes that states should permanently adopt the classification of “essential worker” and move towards a global definition, not just as an an issue of terminology but a demand for equal pay and labour rights for essential workers, including migrant workers.⁷³

ITUC calls for decent work to be at the centre of building a new global economy “that puts people first”, advocating for income protection, minimum living wages and basic income for those in the informal economy.⁷⁴ In the context of their investment in care campaign, ITUC calls for decent pay and working conditions, including equal pay for work of equal value, training opportunities, occupational health and safety and equity and non-discrimination in recruitment, retention, access to training and promotion opportunities.⁷⁵

The ILO recommends that countries consider joining the Equal Pay International Coalition to support pay equity, and that the post-COVID-19 recovery focus on freedom from discrimination and stereotypes at work, in line with the ILO Discrimination (Employment and Occupation) Convention of 1958 (No. 111) and the Equal

Remuneration Convention of 1951 (No. 100).⁷⁶ ILO is also calling for improvement of the working conditions, including wages and representation rights of workers in essential care services.⁷⁷

The Organisation for Economic Cooperation and Development (OECD) offers policy responses to the COVID-19 pandemic that include measures to support informal workers including extending unemployment benefits to “non-standard workers”.⁷⁸ Meanwhile, the United Nations (UN) calls for basic social protection to be extended to informal workers.⁷⁹

4. Reprioritisation of government spending

Promoting a just recovery will require governments to ensure that existing resources are spent wisely, in ways that promote women’s rights.

4.1 Funding for gender equality and women’s rights

COVID-19 recovery plans should reprioritise government spending to include increased funding for gender equality and women’s rights, collecting disaggregated data and undertaking intersectional analyses to track the impact of spending decisions on the lives of women in all their diversity.

Policy proposals

Direct funding for women’s rights organisations and movements

The *Count Me In Consortium* – a joint initiative led by Mama Cash, including the sex worker-led Red Umbrella Fund (RUF), Creating Resources for Empowerment in Action (CREA), AWID, Just Associates (JASS) and Urgent Action Fund Africa – demands that governments and funders ensure that women’s rights and gender equality are at the centre of plans to address the pandemic, including channelling rapid-response funds and core and flexible funding to women’s rights organisations and using “innovative and tested mechanisms to reach local WROs, such as women’s funds”.⁸⁰

Gender Action for Peace and Security (GAPS UK) calls for women’s rights organisations to “be funded with core, long-term, flexible funding for their self-defined priorities as they adapt their work in the short and long term to deal with the gendered impact of COVID-19”.⁸¹

AWID also calls for funders and policymakers at state level and in multilateral institutions to prioritise core, multi-year, flexible funding to feminist movements and community-led organisations, and to eliminate any barriers to accessing resources from domestic and international sources.⁸²

The Feminist Response to COVID-19 also demands that funding is directed to women’s rights organisations and movements.⁸³

ActionAid advocates for investment in women-led analysis and research to guide immediate and longer-term response measures, as well as support for women-led response efforts like channelling resources directly to local women-led actors.⁸⁴

Additional funding to address violence against women and girls

Policy demands also call for the allocation of additional resources to address violence against women and girls during and after the pandemic, such as in COVID-19 national response plans.

A statement coordinated by the Feminist Alliance for Rights includes a demand “to increase resourcing for nongovernmental organisations that respond to domestic violence and provide assistance — including shelter, counselling and legal aid — to survivors”.⁸⁵

The collective website Feminist Response to COVID-19 also calls for the scaling-up and resourcing of essential services and mechanisms for reporting and responding to all forms of violence against women and girls, “including through public awareness campaigns to highlight hotlines, crisis centres, shelters and legal aid”.⁸⁶

IWDA calls for “additional funding to meet the increased demand on [ending violence against women] services and support them to remain open where safe to do so, or to adapt service provision to be delivered through alternative means”.⁸⁷

The Count Me In Consortium advocates for governments and funders to “treat GBV services as essential (including recognising GBV-response work as an essential, basic service) and fund women’s rights organisations to address the alarming increase in violence”.⁸⁸

IWRAW AP calls for state parties to maintain access to services for women and girls affected by violence and “establish adequate and appropriate support services for survivors of domestic and gender-based violence, such as hotline services for remote assistance and functional safe shelters”.⁸⁹

4.2 Understanding the impact of policy responses on women in all their diversity

In order to ensure that policy responses have a transformative impact on gender equality it is critical to assess and monitor the impact of policy decisions on women in all their diversity. Intersectional data is crucial to understanding the impact of economic policy decisions and COVID-19 resilience strategies and adjusting as needed. Worryingly, however, some governments have actually decreased data collection in the context of the pandemic. The UK government, for example, suspended collection of data on the gender pay gap because it was deemed non-essential.⁹⁰

Policy proposals

Feminist organisations and networks have called upon governments to collect data that is disaggregated by sex but also by geographic location, economic income, ethnicity,

religion and other characteristics as well as ensuring the inclusion of qualitative data in their data sets.⁹¹ For example, the Gender and COVID-19 Working Group recommends that “pandemic responses should be underpinned by data that is disaggregated by sex and other markers of inequity at the national and sub-national level. This data should be made public and used in decision making”.⁹²

The GATJ Tax and Gender Working Group calls for the High-Level Panel on International Financial Accountability, Transparency and Integrity for Achieving the 2030 Agenda (FACTI) to support collection of data disaggregated by the multiple and layered dimensions of group and individual identities, wherever they are pertinent to impact assessments on tax, expenditure, resource allocation and development and implementation of human rights instruments like the Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW).⁹³

IWRAW AP advocates that the CEDAW committee should call on all states to apply gender-based analysis to all economic stimulus and recovery policies and packages.⁹⁴

The Deliver for Good Campaign calls for the collection, analysis, and leveraging of sex- and age-disaggregated data in order to drive policies that benefit all and ensure accountability and inclusive, representative implementation.⁹⁵ The Campaign is also advocating for gender and age facilities or markers in all policy and funding vehicles for COVID-19, as well as future development, health and economic packages.⁹⁶

The 2X Challenge and Gender Finance Collaborative (a commitment mechanism for DFIs from G7 countries) calls for “investment in solutions to better collect, review and share gender-disaggregated data (and other data that can shed light on issues of intersectionality) with other DFIs and investors to monitor the effectiveness of rapid and longer-term interventions and improve the response to future crises”.⁹⁷

The OECD recommends gender budgeting, gender and intersectional analysis of all policy and structural adjustments, and measures to increase the role and numbers of women and women’s agencies in decision-making processes, including around prevention and response to COVID-19.⁹⁸

The UN also advocates for the integration of a gender assessment in all country assessments to understand the impact of COVID-19 on women and girls, including economic impact, and how to address it effectively.⁹⁹

UN Women has developed a technical brief to support governments to undertake gender responsive budgeting in the context of COVID-19, gender impact assessment, issuing a gender budget statement, a mechanism for parliamentary scrutiny, real-time expenditure tracking systems and a gender audit of expenditures by the state auditing institution.¹⁰⁰

4.3 Reprioritising national spending

The redirection of existing government budgets is also proposed as a way to raise revenue to address the COVID-19 pandemic and recovery in a people- and planet-centred way.

Policy proposals

The Feminist Response to COVID-19 calls for the reduction and redirection of national and global military budgets to generate the resources to address the pandemic.¹⁰¹ IWRAW AP also calls for this redirection of military expenditure.¹⁰²

AWID calls for redirecting taxes and stimulus packages away from corporate bailouts, military expenditures and physical infrastructure mega-projects.¹⁰³

The Kvinna till Kvinna Foundation calls on states “to prioritise funding which builds human security, including health, social security and employment opportunities, over military spending”.¹⁰⁴

Women’s Environment and Development Organization (WEDO) and Women Engage for a Common Future (WECF) also call for the reduction and redirection of national and global military budgets.¹⁰⁵

5. Raising resources

Any hope of a just and equitable economic recovery requires an immediate end to the drain of resources caused by debt repayments from countries in the Global South, alongside longer-term measures like fairer trade and investment regimes. To that end, more than 500 organisations and academics from 87 countries, including DAWN, issued a statement arguing that immediate steps, such as debt cancellation and restructuring, are critical to ensure the financial health of countries to respond to the pandemic. In the medium- and longer term, recovery efforts should include substantial measures such as new progressive international tax policies and curbing illicit financial flows and other tax abuses.¹⁰⁶

5.1 Debt and austerity

Debt cancellation is a key policy demand advanced by women’s rights organisations, international organisations and global coalitions in the COVID-19 context. It is estimated that cancellation of external debt payments in 2020 for 69 countries, classified by the IMF as lower income economies and for which data is available, would save US\$19.5 billion in external debt payments to bilateral and multilateral lenders and US\$6 billion to private lenders in 2020 alone. Extended to 2021, it would save a further US\$18.7 billion in multilateral and bilateral payments and US\$6.2 billion in payments to private lenders.¹⁰⁷

At the same time, there are also concerns that increased lending is being used to impose new conditionalities. #AllWomenWork Global Campaign Statement notes, the

response of the IMF, World Bank and G20 “has been to double down on the very conditionalities that will prevent States from pursuing the macroeconomic policies required to mitigate the economic, political, and social devastation of the COVID-19 pandemic”.¹⁰⁸

Policy proposals

The African Feminist Post-COVID-19 Economic Recovery Statement includes debt cancellation as a priority. It calls on African governments to reject conditionalities on financial assistance, and specifically conditions related to privatisation of key services and private sector deregulation.¹⁰⁹

Feminist Response to COVID-19 also calls for the cancellation of all outstanding sovereign debt of developing countries to create the fiscal space for immediate emergency responses. Alongside this, there must be a shift in “the liquidity needs responses of international and regional financial institutions, such as the World Bank, International Monetary Fund, from the extension of ‘loans’ – to be repaid through conditional austerity measures – to grants that target domestic social welfare and the provision of public goods and services”.¹¹⁰

An alliance of over 500 organisations have called on the IMF “to stop promoting austerity and instead support policies that advance gender justice, reduce inequality, and put people and planet first”.¹¹¹

WoMin and CADTM call for public and private external debt, as well as public domestic debt, to be cancelled, arguing that IFIs, private creditors, states of the Global North and China should “take note of the current health, economic and political situation in Africa, recognize their responsibilities and accept without concession the call for debt cancellation by African peoples and African States”.¹¹²

The Women’s Major Group demands the cancellation of all outstanding sovereign debt of low- and middle-income countries.¹¹³

The Asia Pacific Forum on Women, Law and Development (APWLD) also calls for debt work-out and/or cancellation.¹¹⁴

The Women’s Working Group on Financing for Development proposes that the UN should take the lead to move towards systematic debt restructuring, including agreement on a multilateral sovereign debt workout mechanism, with post-COVID-19 debt relief and restructuring that consider long-term financing needs for Sustainable Development Goals (SDGs), climate, human rights and gender equality commitments.¹¹⁵

ActionAid calls on governments to “immediately suspend debt payments in order to finance domestic responses to COVID-19 and renegotiate debt servicing for the future so that it does not exceed 12% of national budgets”.¹¹⁶

PSI has advocated for “the introduction of debt relief and debt restructuring for the most vulnerable economies ... as well as the removal of conditionalities such as labour market liberalisation, privatisation or tax breaks for the most wealthy from loans provided to countries”.¹¹⁷

ITUC's proposed social contract includes an extension of debt relief for the poorest and most vulnerable countries to two years, with the only conditionality being investment in the SDGs.¹¹⁸

Feminist organisations and networks have also supported global advocacy demands for extensive debt cancellations in the context of COVID-19 including the signatories of the Heads of State and Government Meeting open letter, calling for extensive debt cancellations and the establishment of a sovereign debt workout mechanism at the UN that would comprehensively address unsustainable and illegitimate debt.¹¹⁹ Another open statement, this time by 205 networks and organisations, called for cancellation of all external debt payments due to be made in 2020 by countries in the Global South as well as the provision of emergency additional finance which does not create additional debt.¹²⁰ This statement also includes specific demands in the absence of a wider, multilaterally agreed debt cancellation; advocates for the creation through the UN of a systematic, comprehensive and enforceable process for sovereign debt restructuring; and calls on the IMF to introduce clear guidelines on when a debt is unsustainable and follow its policy only to lend to countries with unsustainable debts if there is a default or debt restructuring.¹²¹

A letter from the International Chamber of Commerce, ITUC and Global also calls on G20 finance ministers to increase the debt relief provided through the G20's the Debt Service Suspension Initiative (DSSI).¹²²

An October 2020 open letter, endorsed by more than 550 civil society organisations and targeting the IMF and World Bank annual meetings and G20 Finance Ministers meeting, demanded immediate and unconditional debt cancellation, including debts to bilateral, private and multilateral lenders, for the next four years. The letter called on the G20 to support moves by any country to stop making payments on debt to private external lenders, and for these resources to be used for healthcare, social protection and other essential services and rights, as well as for urgent climate action. It also advocated for the creation through the UN of a systematic, comprehensive and enforceable process for sovereign debt restructurings as well as reparations for the damages caused to countries, peoples and nature due to the contracting, use and payment of unsustainable and illegitimate debts and the conditions imposed to guarantee their collection. This letter is signed by numerous feminist organisations including AWID, DAWN, APWLD, FEMNET and GADN.¹²³

Special drawing rights

The SDRs are a mechanism the IMF can use to increase national governments access to cash reserves - or liquidity. They have the advantage of being unconditional.¹²⁴ The Heads of State and Government Meeting open letter calls for a liquidity injection

commensurate with the level of need among developing countries through a new allocation of SDRs, combined with reallocation of unused ones.¹²⁵

The Women's Working Group on Financing for Development calls for progress on a new and large issuance of SDRs to boost liquidity in especially middle-income countries.¹²⁶ A civil society statement to the IMF calls for the issuing of a new allocation of SDRs.¹²⁷ The ITUC also calls on the IMF to increase finance available to poorer countries through the issuing of (SDRs).¹²⁸

5.2 Tax

Corporate tax abuse and other forms of illicit financial flows drain resources that are crucial to challenging inequalities, particularly gender inequality.¹²⁹ Every year, developing countries lose between US\$50 and US\$100 billion in public revenue as a result.¹³⁰ In addition, in order to attract foreign investment, governments tend towards tax terms that favour abuse. Research by FEMNET provides an example in Sierra Leone, where international companies were granted tax exemptions amounting to US\$224 million in 2012, equivalent to 55 per cent of government revenues, eight times the health budget and seven times the education budget.¹³¹

Policy proposals

Domestic reform

A key policy demand is a new approach to taxation domestically, with progressive taxation to fund public budgets and resource public services as part of COVID-19 recovery. Ensuring corporations pay fair taxes can also increase the resources available to governments, particular tackling tax avoidance and tax evasion such as illicit financial flows.¹³²

The African Feminist Post-COVID-19 Economic Recovery Statement demands progressive tax policies that target transnational corporations to pay their taxes, in order to address the African tax deficit and meet the needs of African people. This is noted as “critical for African revenue raising if economic recovery from COVID-19 beyond the short and medium term is to be realized, and our external debt reliance is to be decreased”.¹³³

WoMin and CADTM call on the G20 and other powerful countries to commit to closing all loopholes for tax evasion, trade mis-invoicing, unlawful transfer pricing and the corruption of government officials by corporations headquartered in their territories.¹³⁴

The Feminist Response to COVID-19 includes a demand for “special taxes on financial flows, short-term speculative currency, financial transactions, and concentration of wealth to serve as the basis to raise the necessary public resources to face the current crises”.¹³⁵

WEDO and WECF also advocate for special taxes on short-term speculative currency and other financial transactions, excessive capital gains, and concentration of wealth,

as well as introducing country-by-country reporting of taxes for all transnational corporations.¹³⁶

APMDD notes that “women increasingly shell out a bigger share of their income to indirect taxes such as consumption taxes like value-added taxes which exert a gender bias because of women’s different consumption patterns”. This violates CEDAW and national laws on gender equality. At the same time, “tax revenues or revenues foregone from illicit financial flows can and should be mobilized to fund critical and essential services women need and support other measures needed to address inequalities”. APMDD therefore calls for governments to:

- *Reduce unfair tax burdens on women and adopt progressive and gender just taxation, including repealing regressive consumption taxes such as value-added taxes or goods and services taxes.*
- *Remove gender bias and discrimination in tax policies and laws.*
- *Ensure tax and fiscal policies recognise and serve to represent, reduce and redistribute unpaid care work.*
- *Increase allocation of tax revenues for gender responsive social services.*
- *Stop illicit financial flows and harmful tax practices that facilitate tax avoidance and tax evasion and are biased towards wealthy countries, multinational corporations and the wealthy.*¹³⁷

ActionAid’s *Who Cares for the Future* report calls on governments to set ambitious targets for increasing tax to GDP ratios, targeting an increase of 5 per cent in the coming few years and an increase of 10 per cent by 2030 with a focus on a fair corporate tax as well as increasing taxes on the income, capital, land and property of the wealthy. ActionAid draws on a comparison with the post-World War II years, where tax rates for the highest earners were usually above 80 per cent and often over 90 per cent.¹³⁸

The Global Alliance for Tax Justice’s *Make Taxes Work for Women* campaign also calls for governments to realise the macroeconomic commitments in the Beijing Declaration, which called on nations to “review and modify macroeconomic policies especially tax policies to address the structural causes of poverty and reduce gender inequality”, including through gender budgeting, to ensure that tax revenues are raised and spent in ways that promote gender equality.¹³⁹ There is also a focus in policy demands on the potential of tax and fiscal policies to recognise, represent, reduce and redistribute unpaid care and domestic work (see section on the care economy).¹⁴⁰

Global reform

In the COVID-19 context, there have also been calls for a global UN tax body as well as a UN tax convention to strengthen international cooperation on tax and curb illicit financial flows and loopholes, which facilitate tax avoidance (see section on economic governance section).

New global taxes are also proposed including a financial transactions tax, a digital tax and a wealth tax. See, for example, ITUC’s social contract proposal and AWID’s call for

“special taxes on the financial transactions of pandemic profiteers such as the ‘big tech’ and e-commerce sectors that have benefitted exponentially from the COVID-19 crisis”.¹⁴¹ A civil society statement on this topic also calls on the IMF to stop promoting austerity and urges it to promote progressive tax reforms such as taxes on wealth and the excess profits of large corporations.¹⁴²

A global minimum corporate tax rate has also been proposed by groups like APMDD, which advocates for “a global minimum corporate tax rate that is sufficient to fund quality public services and universal social protection, including universal health coverage, but without any country being pressured to reduce their existing corporate tax rate”.¹⁴³ Alongside this, APMDD recommends taxing multinational companies as a single entity to prevent profits being shifted to low- and zero-tax countries, as well as levying excess profits taxes on multinational firms, especially those profiting from the crisis.¹⁴⁴

Details of these potential tax reforms are clearly articulated by PSI:

- *“Increase rates of corporate taxes to 50% for those making excess profits i.e. above 5%. At a time when companies are failing, public services are underfunded, and workers are making sacrifices, those companies which are making excess profits have a moral and economic obligation to contribute to the recovery. Unlike other taxes or levies, a tax on excess profits cannot make struggling businesses more vulnerable as they are only levied on profits already generated, and at excess levels. Struggling companies would pay no more tax but would benefit from the fiscal stimulus provided by ensuring excess profits are immediately redirected to fiscal stimulus.*
- *“Introduce a digital services tax immediately so that those tech companies which have made massive profits, previously avoided tax and stockpiled cash in tax havens (and are now making even more profit because of the confinement, i.e. Netflix, Amazon, etc.) pay their fair share immediately. Many countries wanted to introduce such taxes but were persuaded to wait until the outcomes of the OECD BEPS process. The BEPS process is now not able to provide a credible proposal, and certainly not in the timeframe required for urgent fiscal repair. All countries should be urged to introduce them immediately as a revenue raising tool.*
- *“No financial bailout measures should be made to any company that does not provide a public CBCR (country by country report), nor any that operates through tax havens. The response to the GFC and the recent tax giveaways in the USA show that without these measures many companies will redirect these benefits to shareholders, directors and management and not use them to protect employment and employees’ conditions.”¹⁴⁵*

These taxes provide an alternative to consumption taxes (such as value-added taxes) and austerity measures, which reinforce income and gender inequality by placing the tax burden on those who are least able to pay.¹⁴⁶

The Financial Transparency Coalition calls for tax transparency measures like automatic information exchange, public beneficial ownership of legal entities and arrangements, and public country-by-country reporting. The Coalition also recommends using mechanisms like the SWIFT financial transaction system, by which most cross-border financial flows are channelled, to document and track them in the name of accountability.¹⁴⁷

5.3 Trade and foreign investment

The Women's Working Group on Financing for Development and the Civil Society Financing for Development Group note how “the current trade and investment framework has played a major role both in intensifying this crisis and in constraining governments from responding adequately to it”. Factors including policy constraints on importation and exportation of goods, services and capital, profit-driven intellectual property regimes (including access to medical instruments and vaccines), and heavy import dependence for critical goods and services are all factors creating gendered consequences.¹⁴⁸

As the Gender and Trade Coalition describes, common trade and investment policy responses aim to increase the numbers of and roles for women in the free flow of capital, resources and labour, an approach that fails to address “any adverse discriminatory and exploitative consequences of the global, rules based neoliberal order on women’s human rights”.¹⁴⁹

Policy proposals

The Women’s Working Group on Financing for Development has called for governments, especially from developing and least developed countries:

*“to retain maximum policy flexibility in their trade and investment policies so that they are free to develop their economic policies in the immediate future based on their development needs. This means: no negotiations or signing of any binding trade and investment agreements including at the WTO, a moratorium on Investor-State-Dispute-Settlement (ISDS) cases, and non-implementation or violation of current trade and investment commitments, including Intellectual property rights rules through the TRIPS and TRIPS plus agreements, if these conflict with public policy objectives including economic and health objectives, during the pandemic”.*¹⁵⁰

The Gender and Trade Coalition's statement sets out key policy demands in relation to gender and trade:¹⁵¹

- *“Trade policies must affirm the primacy of governments’ human rights obligations under the UN Charter and international treaties and customary laws. Should trade policies diminish state capacity to meet human rights obligations, including the right to development, they must be modified.*
- *“...trade rules must not increase protections for multi-national corporations but must increase accountability of corporations who commit grave human rights*

violations, rather than provide corporations with unique recourse when judicial systems hold them accountable.

- *"...to meet sustainable development needs, trade policies should ensure the widest possible access to essential medicines, technologies and data and information, rather than restrict access..."*
- *"Trade rules should expand and not limit governments' capacities for broad-based and decent job creation based on living wages, especially for women."*
- *"Trade rules should support governments to develop pro-poor policies and access to food including through the provision of food subsidies, public stockholdings and through providing preferential support to local, especially small-scale, women producers."*
- *"...trade rules should support, not discourage, the growth of public spending on and ownership of public goods and services essential for human rights and the reduction and redistribution of women's disproportionate burden of unpaid care work. These include food, water and sanitation, energy, infrastructure, transport, early childcare and education, healthcare services—rather than encourage privatisation."*
- *"...powerful vested interests should be prevented from influencing trade policies or providing financial support to political parties where they stand to benefit from the outcomes of trade negotiations. Instead trade policies should be developed democratically and facilitate informed participation in decision and consent processes by representative organizations of those most potentially impacted, such as women farmers, women workers, and Indigenous women."*

The Feminist Response to COVID-19 calls for "suspension of bi-, pluri- and multilateral trade and investment agreements, because of their pressure to undermine states' capacity to regulate businesses to protect public interest by means of investor-state dispute settlement clauses, leading towards the lowest common denominator on labour rights, environmental protection, and current restrictions under intellectual property rights and service provisions that affect people's right to health".¹⁵²

The Women's Major Group advocates for an end to "unfair trade agreements that push reducing funding for and privatising public services and the investor-state dispute settlement that impose corporates' interests, extort public money and erode domestic policy space needed to advance sustainable development and the enjoyment of human rights".¹⁵³ An open letter to trade ministries and the World Trade Organisation, coordinated by the Civil Society Financing for Development Group and supported by over 400 endorsers including feminist organisations, calls for all trade and investment treaty negotiations to cease during the COVID-19 outbreak and a refocus on medical supplies and saving lives.¹⁵⁴

The African Feminist Post-COVID-19 Economic Recovery Statement calls for direct support to small-holder farmers across Africa to bolster localised food supply chains. At the same time, "the colonial legacy of resource extraction" through export-facing trade practices must cease.¹⁵⁵

The Women's Working Group on Financing for Development advocates for a global ban on short selling among all markets and increased regulation of high-frequency trading. Alongside this, the group proposes "a global agreement on the importance of capital account management to prevent capital flight, limit speculative trading and arrest declines in currency and asset prices".¹⁵⁶

5.4 Overseas development aid

Some groups are also calling for increased overseas development aid (ODA) in order to provide governments with the resources they need to promote gender equality and women's rights.

Policy proposals

For example, the Women's Working Group on Financing for Development calls on Development Assistance Community (DAC) members to immediately reverse the decline in ODA as a share of gross national income by fulfilling and where possible exceeding the 0.7 per cent target for ODA in the form of unconditional grants and technical support.¹⁵⁷

Alternatives to replace ODA have also been proposed: WoMin and CADTM call for official development assistance to be replaced with unconditional contributions as reparations, including the settlement of the ecological and climate debt owed towards the countries of the Global South, and funded by imposing taxes or fines on the corporations responsible for the pollution.¹⁵⁸

6. Supporting women's meaningful engagement in post-COVID-19 recovery

In order to shape the post COVID-19 economic future, women's rights organisations and networks working on economic justice advocate for the inclusion of women's voices, skills, experience and leadership in the recovery strategies and decision-making. Participants in a JASS dialogue on learning from the crisis agreed that "feminist movements have answers to the current crisis that they have been developing over decades including valuing care work and building care communities, confronting militarism, [and] establishing more respectful relations with each other and the planet".¹⁵⁹ However, while women have been on the frontlines of global COVID-19 responses, they only represent an average of 24 per cent of national-level decision-making bodies on COVID-19.¹⁶⁰

Policy proposals

In a survey conducted by APWLD with member organisations to document demands in relation to feminist responses to the pandemic, members called for "feminist spaces and measures to ensure women's meaningful engagement in decision making processes".¹⁶¹

The African Feminist Post-COVID-19 Economic Recovery Statement demands that the recovery process move “beyond just including ‘expert economists’ to also include groups which have been thus far marginalized by the current economic model”.¹⁶²

AWID’s *Feminist Bailout Manifesto* calls for “feminist voices and experiences from all communities – particularly marginalized and underrepresented ones – to be recognized as experts in decision-making platforms”.¹⁶³

WoMin advocates for “women’s organisations and movements [to be] fully engaged in planning and rolling out the COVID-19 emergency response, as well as in discussions on the reforms and development pathways to be pursued in the post-COVID-19 reconstruction effort”.¹⁶⁴

The Gender and COVID-19 Working Group recommends that women-led organisations, feminist academics and women’s experiences and ideas be “at the centre of recovery efforts in government bodies, official consultations and online spaces”.¹⁶⁵

The Count Me In Consortium also calls for an increase in the number of women in decision-making on all aspects of the COVID-19 response, including in fiscal and financial processes.¹⁶⁶

ActionAid is also advocating for an increase in women’s representation and power in COVID-19 decision-making spaces and structures at all levels, including government planning and recovery mechanisms, programme design and humanitarian cluster mechanisms.¹⁶⁷

The Women’s Major Group posits that, “given the central role women and girls are playing in every aspect of the response to the COVID-19 crisis and the cross-cutting nature of gender equality for achieving the 2030 Agenda, all responses must put the realities and the human rights of women and girls at the centre”.¹⁶⁸

Meanwhile, the GATJ Tax and Gender Working Group has called for meaningful consultations and participation for women’s rights groups in their full diversity in all financing for development and climate preservation decisions.¹⁶⁹ The Kvinna till Kvinna Foundation advocates for financial support plans to be drawn up “in dialogue with representatives from women’s rights organisations who know what measures could benefit and burden women respectively”.¹⁷⁰

The statement drafted by Women Enabled International and partners calls for women, girls and nonbinary or gender non-conforming persons with disabilities to be included in the design, implementation and monitoring of response efforts related to COVID-19.¹⁷¹ Feminist activists also call for “dialogue between feminist economics and the other economics and counter-hegemonic movements, such as ecology, small farmers movements, solidarity economy, food sovereignty and other forms of transformative economies that seek to break with the current model”.¹⁷²

The ILO recommends “proactive measures that increase the participation and representation of different groups of women in decision-making bodies, including in labour relations, social dialogue, including collective bargaining, and social partner institutions”.¹⁷³

The Deliver for Good campaign, initiated by Women Deliver with over 400 supporting organisations across 50 countries, demands a guarantee for inclusive and diverse representation in decision-making and leadership for COVID-19 response and recovery.¹⁷⁴ Likewise, UN Women and the W20 have urged G20 Finance Ministers and central bank governors to ensure women’s active participation and leadership in COVID-19 response and beyond.¹⁷⁵

IWDA calls for resourcing for multilateral bodies to prioritise the engagement of civil society in multilateral forums by “consulting with civil society on access requirements and safety concerns, especially for women human rights defenders; providing financial and technological assistance to Global South women’s rights organisations; and prioritising transparency and inclusivity”.¹⁷⁶

Increased meaningful engagement with civil society should also be built into the processes of IFIs. For example, Kvinna till Kvinna advocates for a scale-up in the IMF and World Bank’s civil-society engagement in countries, including mandatory consultation for any Article IV report with experts such as women’s rights groups and labour unions.¹⁷⁷

Supporting movement building is also a key demand articulated by women’s rights organisations to influence macroeconomic reform in the wake of COVID-19. AWID’s principles for a just economy highlight the importance of strong and diverse feminist and cross-movement solidarity to make change happen: “building collective power through movements helps convert the struggle for human rights, equality and justice into a political force for change that cannot be ignored”.¹⁷⁸

APWLD members also voiced a key demand to strengthen solidarity and care within feminist movements and between peoples’ movements.¹⁷⁹ Similarly, Awino Okech, a prominent feminist academic and activist from Kenya, stressed that feminists need to create stronger narratives in the context of the pandemic and engage in transnational solidarity led by activists from the Global South.¹⁸⁰

7. Global economic governance

Creating a just COVID-19 recovery depends on reform of the existing global financial architecture, including new measures for corporate accountability. These changes are seen as integral to driving the taxation, trade and investment and debt reform discussed above.

7.1 International financial architecture

The coronavirus crisis and resulting economic downturn have made clear that fundamental steps need to be taken to regulate and reform the international financial architecture. At least to some extent, they have also created new political impetus for such steps.¹⁸¹

Policy proposals

The Count Me In Consortium calls on governments and funders to “take seriously the need for policy coherence across aid, development and trade policies, and [to] support calls for change of the global financial architecture coming from the Global South”.¹⁸² In the context of a sovereign debt workout mechanism, the *Spotlight Report* calls for an institution “that makes independent and binding decisions on sovereign debt restructurings based on objective criteria and is able to enforce it in an impartial manner”. The report also supports an intergovernmental tax body, with a strong mandate and universal membership, to be created under the auspices of the UN where all countries have a seat at the table and equal say in determining international tax rules.¹⁸³

This call for an intergovernmental tax body has widespread support – in a webinar organised by the GATJ Tax and Gender Working Group and the Women’s Working Group on Financing for Development, expert speakers all endorsed such a plan – and there is also demand for a UN tax convention.¹⁸⁴ The Tax and Gender Working Group also supports calls for establishment of a UN Tax Convention and Tax Commission that is transparent, coherent and promotes sustainable equality for all and climate security.¹⁸⁵

The Women’s Working Group on Financing for Development calls for “a truly universal, intergovernmental process at the UN to comprehensively address tax havens and illicit financial flows, including tax avoidance by multinational corporations”.¹⁸⁶

APMDD also calls for a global tax body under the auspices of the UN that can support the global reconstruction strategy.¹⁸⁷ A statement from 610 civil society organisations from 18 constituencies and 38 countries across Asia and the Pacific recommends a global tax body capable of ensuring corporations are taxed as single entities with those taxes distributed fairly across countries.¹⁸⁸

The Women’s Major Group also supports a global tax body.¹⁸⁹ The Heads of State and Government Meeting open letter also calls for a UN tax convention to comprehensively address tax havens, tax abuse by multinational corporations and other illicit financial flows through a universal, intergovernmental process at the UN.¹⁹⁰

The Financial Transparency Coalition proposes that this tax body could be achieved by the UN Committee of Experts in Tax Matters being upgraded into an intergovernmental funded body.¹⁹¹

Advocacy efforts are also calling for an International Economic Reconstruction and Systematic Reform Summit under the auspices of the UN. This demand is supported by the Women's Working Group on Financing for Development and the Feminist Response to COVID-19.¹⁹² The Heads of State and Government Meeting open letter also supports a potential summit to move towards a new global economic architecture "that works for the people and planet". Notably, at the Finance Ministers Meeting on 8 September 2020, Jamaica called for the UN to convene such a conference.¹⁹³

In relation to regional architecture, Eurodad calls on policymakers in the post-COVID-19 recovery "to embark on an ambitious effort to rethink the role and place of Development Financial Institutions (DFIs) in the development finance landscape". Eurodad outlines three priorities for this process:

- *"Reorientation of DFIs to go beyond a focus on economic growth and prioritise investments that promote a sustainable and inclusive economy focussed on development returns rather than financial returns.*
- *Going beyond "do no harm" to be transformative, including promoting gender equality and women's rights and making sure investments are gender inclusive.*
- *Improving governance in terms of human rights obligations, stakeholder engagement and accountability."*¹⁹⁴

7.2 Corporate accountability

Tax abuses by multinational corporations have impacted negatively on economies, including undermining the potential of taxes to address economic injustices and to resource public services like education, health, and social protection.¹⁹⁵

Policy proposals

The *Feminist Response to COVID-19* includes demands that corporate lobbying and undue influence on government responses end, with a focus instead on "supporting the well-being of all people, especially the most marginalised and at risk, rather than on large corporate bailouts".¹⁹⁶

APWLD advocates for corporate bailout packages to be eliminated on the basis that they prioritise corporate wellbeing over human and environmental rights.¹⁹⁷ Others like IWRAW AP demand that business bailouts should be conditional on gender-responsive action, specifically closing the gender pay gap.¹⁹⁸

The Financial Transparency Coalition calls for measures to increase corporate accountability, including publishing corporate structures and providing subsidiary accounts. The Coalition advocates that these should be combined with tax transparency measures like automatic information exchange, public beneficial ownership of legal entities and arrangements and public country-by-country reporting. In addition, existing mechanisms to document flows of finance and could underpin the accountability, as discussed above.¹⁹⁹

The ITUC proposes that public/state support to businesses come with conditionalities that prevent tax havens or shareholder buy-back; support living wages and occupational health and safety guarantees, with COVID-19 classified as an occupational disease; and institute social dialogue and just transition measures agreed with workers and their unions.²⁰⁰

AWID calls for states to put an end to trade and investment policies that put corporate interests above human rights, including stopping investor protection mechanisms, the most well-known of these being ISDS.²⁰¹ In March 2019, seven UN independent experts published a letter highlighting the ISDS mechanisms' well-established incompatibility with international human rights law and encroachment on states' fiscal space.²⁰²

The Financial Transparency Coalition has also called for ISDS reform, arguing that these mechanisms often violate state sovereignty and threaten social, economic and political rights. The Coalition therefore demands that, "any dispute resolution mechanisms ... be public, transparent and accountable to all parties".²⁰³

APMDD demands that public money not be diverted into paying ISDS awards or legal fees to fight a claim when such funds are needed to save lives, jobs and livelihoods. Policy demands in relation to ISDS include:

- *"permanently restrict the use of ISDS in all its forms in respect of claims regarding COVID-19 related measures*
- *suspend all ISDS cases on any issue against any government while it is fighting COVID-19 crises*
- *ensure that no public money is spent paying corporations for ISDS awards during the pandemic*
- *stop negotiating, signing, and or ratifying any new agreements that include ISDS*
- *terminate existing agreements with ISDS, ensuring that "survival clauses" do not allow cases to be brought subsequently."*²⁰⁴

8. A new macroeconomic model

A just economic recovery requires deliberate shifts in policy, based on an understanding of the impact of economic decision-making on the lives of women in all their diversity and shaped by a rights-based framework. Ultimately, a really transformative approach requires re-thinking the essential purpose of economic activity and the goals of society.

8.1 Implementing feminist economic recovery plans

Hawai'i's development of a feminist economic recovery plan, written by the Hawai'i State Commission on the Status of Women in collaboration with feminist organisations and collectives, demonstrates an option for governments globally.²⁰⁵ It contains key principles and guidelines to ensure a gender- and socially responsive recovery and

includes recommendations in relation to avoiding fiscal consolidation measures; supporting displaced workers from the tourist industry and women's access to jobs and capital; COVID-19 response funds for the Native community; funding for informal caregivers, healthcare, housing and public services; and a plan to diversify the economy by investing public funds in social services, improving deficits in maternal and neonatal health care in Hawaii, and addressing gender-based violence.²⁰⁶

Policy proposals

The Women's Major Group calls for governments to "create, implement, and resource human rights-based, gender-responsive COVID-19 recovery plans that first and foremost target the most marginalized groups and are designed to eradicate inequalities". These plans should take a whole-of-government approach and meaningfully engage feminist-, women- and youth-led organisations in the design, implementation, monitoring and review of recovery plans.²⁰⁷

A statement, endorsed by more than 1600 individuals and women's networks and organisations from more than 100 countries, also demands that states adopt a feminist policy to address the extraordinary challenges posed by the pandemic in a manner that is consistent with human rights standards and principles.²⁰⁸

APWLD members also call for feminist responses that are women- and people-centred, using intersectional analysis to map differentiated impacts on vulnerable groups.²⁰⁹

Civil society has also worked to develop country-specific feminist economic recovery plans to influence governments. For example, a feminist economic recovery plan for Canada has been developed jointly by YWCA Canada and the Institute for Gender and the Economy at the University of Toronto's Rotman School of Management.²¹⁰ Femme Fiscale has developed a Feminist Economic Recovery Plan for Austria.²¹¹ In Northern Ireland, the Women's Policy Group Northern Ireland has formulated its own COVID-19 Feminist Recovery Plan.²¹² In Chile, the Coordinadora Feminista 8M issued a document entitled *Feminist Emergency Plan in the Face of the Coronavirus Crisis*.²¹³ In Wales, Chwarae Teg has also developed a feminist economic recovery plan for Wales.²¹⁴ The Gender and COVID-19 Working Group has analysed the plans from Hawai'i and Canada, producing lessons and recommendations for policymakers.²¹⁵ The EWL has developed proposals for a financial solidarity plan for Europe in response to COVID-19.²¹⁶ The UK Women's Budget Group's Commission on a Gender-Equal Economy advocates for "a caring economy" as an alternative economic model which puts people and planet first.²¹⁷

The International Association of Feminist Economists (IAFFE) also advocates for an alternative feminist approach. In a statement on universal social provisioning, IAFFE calls for "essential services such as food and housing to be accompanied by universal healthcare, public care services including child and elder care and education, strengthened labor protections, and rigorous safeguarding of the public interest. These measures will recover the purchasing power of individuals and households, particularly

those in vulnerable situations, boosting aggregate demand. Through international collaboration and appropriate macroeconomic policies, national governments should be enabled to expand their fiscal space and finance these investments”.²¹⁸

UN Women has also developed a ten-point checklist for governments to guide a gendered response to the pandemic, together with a response to COVID-19 that includes policy advice and programmatic interventions.²¹⁹

International institutions could also articulate a feminist economic recovery plan. For example, a civil society statement aimed at the IMF advocates for a reorientation towards policies that support gender equality and reduce inequality. The statement also calls on the IMF to systematically assess the impacts of fiscal policy reforms on gender and economic inequality and reject those that have negative social impacts.²²⁰

Feminist and women-led civil society groups called on the Director General of the World Health Organisation (WHO) to support member states in reaching gender parity in national and global taskforces on COVID-19 response; champion the collection and use of robust disaggregated data; and establish a working group on gender equality and COVID-19 with geographically diverse membership.²²¹ Influencing the WHO to adopt a feminist economic agenda and, in turn, to influence others to do the same could be a means to demonstrate to IFIs and donor groups like the OECD the necessity of a feminist economic approach.²²²

8.2 A human-rights based approach to macroeconomic policy

A human rights-based approach to macroeconomic policy, which prioritises the rights of the most marginalised, is a key policy demand across feminist organisations and coalitions. The African Feminist Post-COVID-19 Economic Recovery Statement notes that the fundamental right to equality (as guaranteed in all African constitutions) must

*“underpin the vision and direction of any policy including economic and social policy around COVID-19 response and recovery. This necessarily means policy interventions and budgetary allocations that seek to reinforce rights for those most marginalized by current policies and thus more heavily affected by COVID-19 impacts including women broadly but also intersecting axes of structural marginalization including economic status/class, disability, HIV status, sexual orientation and gender identity”.*²²³

Policy proposals

AWID, FEMNET and the Center for Women's Global Leadership (CWGL), in their six feminist propositions for a just economy, declare their support for an alternative economic governance framework is based on applying human rights to macroeconomic policy. States have an obligation under international law to respect, protect and fulfil human rights and abide by human rights principles, including the economic and social rights of people within their jurisdiction.²²⁴ This has potentially important implications for governance of financial institutions and markets; for example, states have an obligation to use public expenditure in pursuit of human rights.²²⁵ CGWL

provides guidance on how to undertake an economic and social rights audit to identify applicable principles and relevant indicators to assess whether obligations are being met. CWGL has included example indicators for public expenditure and taxation in their analysis.²²⁶

The Tax and Gender Working Group notes that the UN's Guiding Principles for human rights impact assessments for economic reform programmes provide a useful tool to assess the human rights implications of economic policy in times of crisis.²²⁷

8.3 Re-thinking the goals of economic policy

The European Network of Migrant Women writes that the pandemic has

*“opened a window to re-evaluate our priorities as society and see clearly what yields benefits for the few, as opposed to prosperity for many. For us – feminist activists and allies – it opened the window to re-envision the world free from men’s violence, sexual objectification of women and girls, patriarchal corruption within institutions and global exploitation”.*²²⁸

Nalu Faria of the Latin American Network of Women Transforming the Economy (REMTE) and the International Committee of the World March of Women argues that,

*“our response must be comprehensive in proposing both a break from the rationale of capital and the construction of a new model. In feminist economics, we flag the need to put the sustainability of life at the centre ... We need to think about what, how and for whom we are going to produce to respond to our needs. We must also take reproduction into account, as it is vital when considering domestic and care work”.*²²⁹

GDP growth as a measure of any sort of progress is outdated and unfit for purpose, yet it has “relegated all other measures of human and sustainable development to peripheral importance”.²³⁰ Feminist proposals for an alternate macroeconomic approach posit new goals for economic policy that challenge this preoccupation with economic growth, arguing that “prescriptions in the name of ‘economic growth’ have done little more than entrench a system of lopsided wealth accumulation while leaving threadbare our collective mechanisms to cope with a mounting number of systemic shocks, disasters and crises”.²³¹

Policy proposals

A de-growth model

AWID, FEMNET and CWGL's propositions for a just economy suggests a “de-growth model with a shift towards a lower and sustainable level of production and consumption by downsizing resource- energy- and emission-intensive superfluous production, particularly in the North, and directing investments instead into the care sector, social infrastructure and environmental restoration”. Feminist de-growth theory argues that this also needs to “redefine and revalidate unpaid and paid, care and market labour to

overcome traditional gender stereotypes as well as the prevailing wage gaps and income inequalities that devalue care work”.²³² One way to do this is to develop effective alternative indicators of wellbeing, including social and economic equity and work-time data to demonstrate the importance of unpaid work for the economy.²³³

The Feminist Degrowth Statement on the COVID-19 Pandemic calls for “the recognition, regeneration and strengthening of the spheres of social and ecological reproduction”; a caring economy that equitably re-values both paid and unpaid care work; North-South solidarity and the implementation of a global green New Deal; and debt cancellation and the refusal of austerity and structural adjustment.²³⁴

ESCR-Net’s global call to action demands alternative economic models “grounded on solidarity, cooperation, mutual support and participatory economies, which value the social contribution of care and other forms of work and the mutual well-being of people and nature”.²³⁵

ActionAid’s *Who Cares for the Future* report advocates for all governments to move away from the practice of measuring GDP to factor in progress on human rights and the SDGs, including unpaid care and domestic work, into national economic measurements and targets.²³⁶

APWLD members also call for structural change, including dismantling neoliberal capitalism, which will arguably prolong the pandemic crisis.²³⁷

At the same time, AWID notes the importance of recognising the plurality of economic models – community economies, informal economies and solidarity economies, amongst others – “and their potential for reimagining and reshaping the global economy”.²³⁸

Eurodad advocates for DFIs to go beyond a narrow focus on economic growth and “prioritise investments that promote the transition to a sustainable and inclusive economy in developing countries. This requires a focus on development returns instead of financial returns”.²³⁹

Feminist green economy

The African Feminist Post-COVID-19 Economic Recovery Statement contends that the outbreak of COVID-19 has demonstrated the clear link between health and environment, and calls on African governments to prioritise conservation and sustainable use of biodiversity for the benefit of communities who are custodians of these resources and whose livelihoods are directly dependent on natural resources.²⁴⁰

WoMin points to the need for a just development agenda defended by and proposed by women, taking into account the “ways they produce food, conserve and steward natural resources, and take care of their families and communities. [This would constitute] a radically transformed way of living together in relations of care and harmony with nature”.²⁴¹

The Feminist Agenda for a Green New Deal, a global coalition advocating for feminist principles to guide climate action, has developed guiding principles applicable for global advocacy:

- *Requiring intersectional gender analysis across all actions.*
- *Systemically confronting exploitative and unsustainable production patterns and tackling these patterns through “engaged citizenship, movement building, organising with labor, public education, and mobilization aimed at transforming our economy to one grounded in justice, equity, rights, sustainability, and respect for nature and ecological balance”.*
- *Creating regenerative economies that “centre systemic, feminist alternatives and address inequalities in power and wealth while transitioning from fossil fuels to renewable energy”, including understanding that GDP is an insufficient and detrimental economic indicator and that alternatives are required that measure quality of life and well-being rather than production.*
- *Recognising that our society is constructed and dependent on care work, and it is valuable, low-carbon, community-based work that should be revalued and centred in our new economy.*²⁴²

The Gender and COVID-19 Working Group, drawing on analysis of the feminist economic recovery plans of Hawaii and Canada, notes that “a feminist recovery is aligned with a ‘green’ recovery and the two should be considered in conjunction”.²⁴³

The International Women’s Health Coalition urges “banks and insurance companies to divest out of fossil fuels, and international finance institutions to withdraw from fossil fuel projects, while reinvesting in rights-based, gender-transformative, sustainable projects”.²⁴⁴

AWID calls for states to push back against corporate influence over climate policy and advance gender-just, equitable and sustainable climate solutions.²⁴⁵

The Women’s Earth and Climate Action Network International (WECAN) articulates that in order to ensure the long-term potential for a post-COVID economic recovery, “a reciprocal relationship between human needs and natural resources must be implemented in accordance with Indigenous knowledge of respect and reciprocity with the Earth and each other”.²⁴⁶

Friends of the Earth contend that “we need to figure out a response to the crisis that permits distancing ourselves from the fossil fuel dependent economy and to foster a fair and just transition”. They note this must be built around the working classes and local communities, guaranteeing climate justice, the fundamental human right to energy and decommodification and nationalisation of energy.²⁴⁷

WEDO calls for a feminist, green New Deal that would centre the right of access to clean air, water and land for all. This would “remediate gendered food insecurity and nutritional disparities by bolstering social safety nets that include healthy food access as a human right. It would invest in regenerative agriculture and food provision

strategies that transition away from extractive land practices that only fuel environmental degradation".²⁴⁸

WEDO and WECF also call for "integrating Indigenous traditional knowledge and solutions to climate mitigation and adaptation and delivering support and benefits directly to Indigenous Peoples and local communities with their continuous, free prior and informed consent".²⁴⁹

Eurodad advocates that all the policies and operations of DFIs should be aligned with the Paris Agreement and actively contribute to the fight against climate change.²⁵⁰ Notably, the Paris Development Bank's statement on gender equality of November 2020 includes a commitment to gender-responsive climate response through a better alignment of gender equality with climate and biodiversity commitments.²⁵¹ This could provide an entry point to engage with other institutions on the relationship between gender equality and climate-related goals.

Wellbeing

A representative from the International Committee of the World March of Women describes how, "in feminist economics, we flag the need to put the sustainability of life at the centre, starting with well-being". This requires a radical reorganisation of the model of production, consumption and reproduction, and "the need to think about what, how and for whom we are going to produce to respond to our needs".²⁵²

The African Feminist Post-COVID-19 Economic Recovery Statement notes that "it is necessary to consider responses that do not just seek to address direct impacts of COVID-19 but build the broader strength of health and social protection systems horizontally, acknowledging that this is fundamentally political, and about designing and sustaining systems for the wellbeing of the majority".²⁵³

The UK Women's Budget Group's Commission on a Gender-Equal Economy advocates for a caring economy, which means "simultaneously ensuring the achievement of gender equality, sustainability and wellbeing".²⁵⁴

Global Alliance for Green and Gender Action (GAGGA), a network of more than 400 mostly women-led grassroots organisations, describe the alternative economies they are creating centred on the wellbeing of all people and the planet over profit through more than 60 audio recordings. Actions include the community exchange of food, collective care, community financial support and collective community shopping.²⁵⁵

Several countries have introduced wellbeing budgets. New Zealand, for example, introduced a wellbeing budget last year that suggests a four-day working week to mitigate rising unemployment, support a better work-life balance and boost local tourism.²⁵⁶

9. Conclusion

In this briefing we have touched upon some of the many alternative proposals being generated by feminists in the Global South, as well as the Global North, in an attempt to spotlight the vast array of important work that is so often overlooked. The proposals demonstrate that there is a way to create better, more sustainable and just economies and societies post-pandemic. Practical examples further demonstrate that a just economic recovery may indeed be possible. What is required now is the political will to make these alternatives a reality, and the wisdom to listen to those who are providing the solutions.

Acknowledgements

The Gender and Development Network (GADN), NAWI Afrifem Macroeconomics Collective and The African Women's Development and Communication Network (FEMNET) would like to acknowledge the work of the very many people whose analysis and ideas are covered in this briefing. This briefing was written by Sharon Smee and Jessica Woodroffe as part of GADN's Feminist Reframing of Macro-level Economics (REFRAME) project. GADN would like to thank Megan Diagle for editing this paper.

GADN brings together expert NGOs, consultants, academics and individuals committed to working on gender, development and women's rights issues. Our vision is of a world where social justice and gender equality prevail and where all women and girls are able to realise their rights free from discrimination. Our goal is to ensure that international development policy and practice promotes gender equality and women's and girls' rights.

Gender and Development Network

c/o ActionAid
33–39 Bowling Green Lane
London EC1R 0BJ

T: +44(0)20 3122 0609
E: info@gadnetwork.org
www.gadnetwork.org

Registered charity no. 1140272

For more information

For more information about GADN,
please email the GADN Coordinator
at coordinator@gadnetwork.org

Disclaimer

GADN produces a series of
briefings for use by our members
and others in consultation with
our Advisory Group and relevant
Working Groups. They do not
necessarily represent the views
of all our members.

Annex: Feminist statements

Feminist and women's rights organisations and networks

African Feminist Post-COVID-19 Economic Recovery Statement, 7 July 2020,
<https://femnet.org/2020/07/african-feminist-post-covid-19-economic-recovery-statement/>

#AllWomenWork Global Campaign Statement, Invest in the Care Economy for a Just, Green, Feminist COVID-19 Response and Recovery, 8 May 2020,
<https://www.apmdd.org/programs/women-gender/invest-in-the-care-economy-for-a-just-green-feminist-covid19-response-recovery>

APWLD, APWLD Survey on COVID-19, <https://apwld.org/apwld-survey-on-covid-19/>

APWLD, COVID-19 Highlights the Failure of Neoliberal Capitalism: We Need Feminist Global Solidarity, 25/3/20, <https://apwld.org/covid-19-highlights-the-failure-of-neoliberal-capitalism-we-need-feminist-global-solidarity/>

AWDF. 2020. Surviving COVID-19: Why We Need To Listen to African Women's Organisations, <https://awdf.org/surviving-covid19-why-we-need-to-listen-african-womens-organisation/> 9 April 2020.

AWID. 2020. From a Feminist Bailout to a Global Feminist Economic Recovery, <https://www.awid.org/sites/default/files/atoms/files/bailoutmanifesto-en-final.pdf>

Centre for Women's Global Leadership, 'How to Apply a Human Rights Framework to Macroeconomic Strategies', *Nexus: Shaping Feminist Visions in the 21st Century*, Brief No. 3, December 2012, <https://cwgl.rutgers.edu/docman/economic-and-social-rights-publications/nexus/517-nexusbrief3/file> accessed 30 October 2020

Chwarae Teg. 2020. A Feminist Economic Recovery Plan for Wales, June 2020, <https://chwaraeteg.com/wp-content/uploads/2020/08/Feminist-Economic-Recovery-plan-for-Wales.pdf>

Civil Society Financing for Development Group. 2020. An Open Letter to Trade Ministries and the World Trade Organisation, 30 April 2020, <https://csoforffd.org/2020/04/17/stop-all-trade-and-investment-treaty-negotiations-during-the-covid-19-outbreak/>

Commission on a Gender-Equal Economy. 2020. Creating a caring economy: a call to action, Women's Budget Group, <http://www.wbg.org.uk/commission>

Count Me in Consortium. 2020. CMI! Recommendations on COVID-19 and women's human rights, https://www.mamacash.org/media/cmi/_cmi__recommendations_on_covid-19_and_women_rsquo_s_human_rights_2.pdf

DAWN, Social Watch, PSI, Global Policy Forum, Centre for Economic and Social Rights, Society for International Development, Aran NGO Network for Development (eds). 2020. Spotlight on Sustainable Development 2020 Shifting policies for systemic change: Lessons from the global COVID-19 crisis, <https://dawnnet.org/publication/spotlight-report-2020-shifting-policies-for-systemic-change/>

ESCR-Net. 2020. ESCR-Net Global Call to Action in response to the COVID-19, 1 May 2020, <https://www.escr-net.org/news/2020/escr-net-global-call-action-response-covid-19>

Feminist Agenda for a Green New Deal, 2019.
<http://feministgreennewdeal.com/principles/>

Feminist Alliance for Rights. 2020. Call for a Feminist COVID-19 Policy,
<http://feministallianceforrights.org/blog/2020/03/20/action-call-for-a-feminist-covid-19-policy/>

The Feminists and Degrowth Alliance (FADA). 2020. Feminist Degrowth Statement on the COVID-19 Pandemic, May 2020, <https://globaldeepnetwork.org/wp-content/uploads/2020/05/FADA-Statement.pdf>

Feminist Response to COVID-19. 2020.
<https://www.feministcovidresponse.com/principles/>

Femme Fiscale, *Feminist Economic Recovery Plan for Austria*,
<https://www.attac.at/gruppen/querschnittsgruppen/feministattac/femme-fiscale>. See also summaries here: <https://www.feministcovidresponse.com/feminist-recovery-plans/>

Friends of the Earth International, World March of Women, and Latin American on Women Transforming the Economy. 2020. "Feminist Economics and Environmentalism Outlooks for a just recovery: Outlooks from the South, October 2020"
<https://www.foei.org/wp-content/uploads/2020/11/foei-wmw-remte-feminist-economics-and-environmentalism-eng-pages.pdf>

GAPS UK. 2020. Call to Action: Now and the Future COVID-19 and Gender Equality, Global Peace and Security, <https://gaps-uk.org/wp-content/uploads/2020/04/Call-to-Action-Now-and-the-Future-COVID-19-and-WPS-2.pdf>

Gender and Trade Coalition, *Unity Statement*,
[https://sites.google.com/regionsrefocus.org/gtc/unity-statement\](https://sites.google.com/regionsrefocus.org/gtc/unity-statement/)

Global Alliance for Green and Gender Action (GAGGA). 2020. GAGGA voices on COVID-19: Alternative economies, <https://gaggaalliance.org/gagga-voices-on-covid-19-alternative-economies/>

Global Women's Strike, Open letter to governments – a Care Income Now!, March 2020, <https://globalwomenstrike.net/open-letter-to-governments-a-care-income-now/>

International Domestic Workers Federation. 2020. *Care for those who Care for you*, 30 April 2020. <https://idwfed.org/en/covid-19/advocacy-to-the-target-groups>

IWDA. 2020. Inquiry into The Implications of The COVID-19 Pandemic For Australia's Foreign Affairs, Defence and Trade, *Policy Submission*, June 2020, https://iwda.org.au/assets/files/IWDA-COVID-inquiry-submission_30-June-2020.pdf

IWRAP AP & Centre for Economic and Social Rights. 2020. "Governments' Obligation to Ensure Substantive Gender Equality," *Realising Rights series*, August 2020. <https://www.iwraw-ap.org/wp-content/uploads/2020/08/Recovering-Rights-Brief-8-Gender-Equality.pdf>

IWRAP AP. 2020. Civil Society Statement on the impacts of COVID-19 on women and girls Presenters: Marisa Hutchinson and Shanti Uprety, 76th CEDAW Session 29 June 2020, <https://www.iwraw-ap.org/wp-content/uploads/2020/06/CEDAW76-Civil-Society-Statement-on-the-Impacts-of-COVID-19-on-Women-and-Girls.pdf>

Just Associates (JASS). 2020. Dialogue 2: Learning from the Crisis, Moderated by JASS executive director, Shereen Essof, the online forum brought together four feminist leaders: Alda Facio (Costa Rica), Dina Lumbantobing (Indonesia), Bella Matambanadzo (Zimbabwe) and Margo Okazawa-Rey (United States), 21 May 2020, <https://www.justassociates.org/en/dialogue-2-learning-crisis>

Kvinna till Kvinna. 2020. Statement: A feminist perspective on the global response to COVID-19, April 2020, <https://kvinnatillkvinna.org/wp-content/uploads/2020/04/Kvinna-till-Kvinna-Covid-19-Statement-3-April-2020.pdf>

Simeoni, C. Growth for Whom? A Pan-African Feminist Reflection on Macro Level Economic Policies, <https://femnet.org/2019/04/growth-for-whom-a-pan-african-feminist-reflection-on-macro-level-economic-policies/>, 8 April 2019

Tax and Gender Working Group of the Global Alliance for Tax Justice (GATJ), "Reshaping International Financial Accountability, Transparency and Taxation to Ensure Gender Equality", Submission to the UN High Level Panel on International Financial Accountability, Transparency and Integrity (FACTI), https://www.globaltaxjustice.org/sites/default/files/GATJ%20tax%20%26%20gender%20FACTI%20submission_Submitted.pdf

WEDO. 2020. COVID-19's Impact Foreshadows Gendered Food Insecurity in the Age of Climate Change, September 2020, <https://wedo.org/wp-content/uploads/2020/09/WEDO-COVID-4-2-1.pdf>

We Rise Coalition. 2020. "Social Protections during COVID-19," *Fact Sheet*, https://iwda.org.au/assets/files/WeRise_FactSheet_Social_Protection.pdf

Women's Earth and Climate Action Network. 2020. WECAN's Feminist Response to COVID-19: A Summary, <https://www.wecaninternational.org/covid19>

Women Enabled International in consultation with Red movimiento estamos tod@s en acción (META), Disabled Women in Africa (DIWA), CIMUNIDIS, Women with Disabilities India Network, and L. Adams. 2020. Statement on Rights at the Intersection of Gender and Disability during COVID-19, April 2020, <https://docs.google.com/forms/d/e/1FAIpQLSdgrf14DRGtDam8hkL6spXTxBkAXI5IijAcF58mMWcbAulmzg/viewform>

Women's Environment and Development Organization (WEDO), Women Engage for a Common Future (WECF), Heinrich Böll Stiftung Washington D.C., and Equidad de Genero: Ciudadania, Trabajo y Familia. 2020. Feminist Finance: A Brief for the Finance in Common Summit (FiC), November 2020. https://wedo.org/wp-content/uploads/2020/11/FEMINIST-FINANCE_FiC_Brief.pdf

WoMin and CADTM. 2020. Call to the African Union, African Heads of State, International Financial Institutions, Chinese Lending Bodies and Private Creditors for a total and unconditional cancellation of African debt!, https://womin.africa/wp-content/uploads/2020/10/Debt-Statement-Womin_CATDM_EN_13102020-1.pdf

WoMin. 2020. COVID-19 – Crisis Upon Crisis in Africa: An Ecofeminist Perspective, 8 April 2020, <https://womin.africa/covid-19-crisis-upon-crisis-in-africa-an-ecofeminist-perspective/>

Women's Major Group 2020 High Level Political Forum Position Paper "Accelerated action and transformative pathways: realizing the decade of action and delivery for sustainable development" 29 May 2020, <https://www.womensmajorgroup.org/wp-content/uploads/2020/05/WMG-HLPF-2020-Position-Paper.pdf>

Women's Major Group. 2020. From the Pandemic to 2030: Feminists Want System Change, June 2020, <https://www.womensmajorgroup.org/wp-content/uploads/2020/06/Cross-Cutting-Recommendations.pdf>

Women's Policy Group NI, 2020. COVID-19 Feminist Recovery Plan, <https://wrda.net/wp-content/uploads/2020/07/WPG-NI-Feminist-Recovery-Plan-2020.pdf>

Women's Working Group on Financing for Development (FfD) and the Civil Society FfD Group, Statement at the FfD Forum Meeting on Financing a Sustainable Recovery from COVID-19, 2 June 2020, <https://www.un.org/development/desa/financing/sites/www.un.org.development.desa.financing/files/2020-06/June%20nd%20intervention%20by%20Emilia%20Reyes.pdf>

Coalitions and other civil society organisations

2X Challenge & Gender Finance Collaborative. 2020. 2X Challenge and Gender Finance Collaborative response to the COVID-19 pandemic, *press release*, 7 April 2020, https://www.2xchallenge.org/press-news/2020/04/07/2x-challenge-and-gender-finance-collaborative-response-to-covid19-pandemic?utm_source=hootsuite&utm_medium=&utm_term=&utm_content=&utm_campaign=

ActionAid. 2020. 'Who Cares for the Future: finance gender responsive public services! Report Summary. April 2020. <https://actionaid.org/sites/default/files/publications/Who%20Cares%20-%20Summary%20Report%20-%20final%20revised.pdf>

ActionAid. 2020. Creating Lasting Impact: The Power of Women-Led Localised Responses to COVID-19, https://actionaid.nl/wp-content/uploads/2020/05/creating_lasting_impact-the_power_of_women-led_localised_responses_to_covid-19.pdf.

APMDD, 2020. Civil Society steps up call for debt cancellation, <https://www.apmdd.org/programs/development-finance/uid/civil-society-steps-up-call-for-debt-cancellation> ; Open letter: <https://debtgwa.net/sites/default/files/2020-10/20201026-Letter-on-Debt-Justice-English.pdf> 14 October 2020.

APMDD, A debt jubilee to tackle the COVID-19 health and economic crisis, Open Statement, signed by 205 networks and organisations, <https://www.apmdd.org/programs/development-finance/uid/a-debt-jubilee-to-tackle-the-covid-19-health-and-economic-crisis>

APMDD, Open letter to governments on ISDS and COVID-19, 14 August 2020, <https://apmdd.org/news/open-letter-to-governments-on-isds-and-covid-19>.

APMDD, Tax and Fiscal Justice Asia calls for heavy taxes on big business and the wealthy, and cutting corporate tax perks, as key steps in raising public finance for COVID-19 responses, 6 May 2020, <https://www.apmdd.org/programs/development-finance/tj/tax-and-fiscal-justice-asia-calls-for-heavy-taxes-on-big-business-and-the-wealthy>.

APMDD, Statement on the Global Days of Action on #TaxJustice for Women's Rights, 8-20 March 2020, <https://apmdd.org/campaigns/global-public-finance/tax-justice/women-make-noise-for-tax-justice>.

DAWN, (500 organisations and academics from 87 countries). 2020. Call on IMF to stop promoting austerity in the Coronavirus recovery period, Open letter, 6 October 2020, <https://dawnnet.org/2020/10/imf-stop-promoting-austerity/>.

Deliver for Good. 2020. "Open Letter Calling on Governments to Apply a Gender Lens to COVID-19 Preparedness, Response, and Recovery," <https://deliverforgood.org/sign-on-to-this-open-letter-calling-on-governments-to-apply-a-gender-lens-to-covid-19-preparedness-response-and-recovery/>.

Financial Transparency Coalition. 2020. Policy recommendations for G77 countries on the occasion of the virtual consultation between UN Member States and the FACTI Panel, 29 April 2020, <https://www.apmdd.org/programs/development-finance/iff/ftc-response-to-the-facti-panel-interim-report>.

Global Alliance for Tax Justice and its members, *Make Taxes Work for Women*, Campaign. March 2020, <https://www.globaltaxjustice.org/en/action/make-taxes-work-for-women>.

Global Economic Solutions Now! Open Letter to Heads of State Meeting at the United Nations 25 September 2020, <https://csoforffd.files.wordpress.com/2020/09/global-economic-solutions-now-with-signatures-eng-2.pdf>.

International Trade Union Confederation, 2020. 'Invest in care now! For recovery and resilience', *news*, 28 October 2020, <https://www.ituc-csi.org/invest-in-care-now>.

Blomstrom. E. International Women's Health Coalition. 2020. MACROSCOPE: Forging a Feminist Future in the COVID-19 Recovery, <https://www.fesny.org/article/macroscope-forging-a-feminist-future-in-the-covid-19-recovery/> 15 May 2020.

Joint Statement by ITUC, UNI Global Union, Public Services International, Education International, International Domestic Workers Federation and Women in Informal Employment: Globalizing and Organizing, Global Day of Action for Care: Unions and civil society mobilising to demand investments in care for building more inclusive, accessible, resilient, and caring economies, 27 October 2020, <https://www.ituc-csi.org/global-day-of-action-for-care>.

MenCare. #HowICare Campaign. 2020. <https://men-care.org/what-we-do/advocacy/howicare/>.

Statement: Solidarity and System Change – The Antidotes to COVID-19: *A Statement by the Asia Pacific Regional Civil Society Organisations Engagement Mechanism (AP RCEM) on the COVID-19 Pandemic*, <https://apwld.org/statment-solidarity-and-system-change-the-antidotes-to-covid-19/>.

Public Services International. 2020. *COVID-19 Emergency – PSI priorities and perspectives*, 16 April 2020, <https://publicservices.international/resources/news/covid-19-emergency--psi-priorities-and-perspectives?id=10694&lang=en>.

YWCA Canada et al. 2020. *Feminist Economic Recovery Plan for Canada*, <https://www.feministrecovery.ca/>

Other analysis

Al-Ali, N. 2020. "COVID-19 and feminism in the Global South: Challenges, initiatives and dilemmas," *European Journal of Women's Studies*, Vol 27, Issue 4, 2020, <https://journals.sagepub.com/doi/full/10.1177/1350506820943617>

Alfers, L., R. Moussié, & J. Harvey. 2020. "The COVID-19 crisis: income support to informal workers is necessary and possible." *Development Matters*, OECD, 22 April 2020, <https://oecd-development-matters.org/2020/04/22/the-covid-19-crisis-income-support-to-informal-workers-is-necessary-and-possible/>

Herten-Crab, A & S E Davies. 2020. "Why WHO needs a feminist economic agenda," *The Lancet*, Volume 395, Issue 10229, P1018-1020, MARCH 28, 2020, [https://www.thelancet.com/journals/lancet/article/PIIS0140-6736\(20\)30110-0/fulltext#seccestitle10](https://www.thelancet.com/journals/lancet/article/PIIS0140-6736(20)30110-0/fulltext#seccestitle10)

https://www.globaltaxjustice.org/sites/default/files/GATJ%20tax%20%26%20gender%20FACTI%20submission_Submitted.pdf

Okech, A (2020) Contribution to webinar 'Feminist realities: Transforming democracy in times of crisis. Transnational Institute and AWID, 28 May, <https://youtu.be/XFEBINxZUAQ>

Pavanelli, PSI International. 2020. *The pandemic has shown the failure of the globalised economic system*, speech, UK Gender and Development Network's Women's Economic Justice working group meeting on the theme of 'Covid-19: What does feminist economic recovery look like, and what are we going to do about it?' 16/6/20.

Rizq, A. Kvinna till Kvinna. 2020. "Building a feminist recovery for all: Gender transformative policies are more urgent than ever," *virtual Civil Society Policy Forum sponsored by ActionAid UK, ActionAid, Fight Inequality Alliance, International Women's Rights Action Watch Asia Pacific, BWP, Kvinna till Kvinna, Gender Action, Oxfam, 1 October 2020*, <https://www.brettonwoodsproject.org/2020/10/building-a-feminist-recovery-for-all-gender-transformative-policies-are-more-urgent-than-ever/>.

Solomon, A., Hawkins, K., & Morgan, R. (2020). Hawaii and Canada: Providing lessons for feminist pandemic recovery plans to COVID-19. The Gender and COVID-19 Working Group. <https://www.genderandcovid-19.org/wp-content/uploads/2020/10/Gender-and-COVID-19-feminist-recovery-plans.pdf>.

Stevano. S. 2020. SOAS Department of Economics and the SOAS Open Economics Forum. "The Feminist Economics of COVID-19," *Webinar*, 16 April 2020. <https://www.soas.ac.uk/economics/events/16apr2020-the-feminist-economics-of-covid-19-webinar.html>.

Umurungi, C. 2020. Every cent lost to tax havens could be used to strengthen our health and social systems, 25 March 2020, <https://www.opendemocracy.net/en/oureconomy/every-cent-lost-tax-havens-could-be-used-strengthen-our-health-and-social-systems/>.

Wenham, C. et al. "Women are most affected by pandemics — lessons from past outbreaks," *Nature*, Vol 583, 9 July 2020, <https://media.nature.com/original/magazine-assets/d41586-020-02006-z/d41586-020-02006-z.pdf>.

- ¹ Asia Pacific Regional Engagement Mechanism. 2020. Statement: Solidarity and System Change – The Antidotes to COVID-19: A Statement by the Asia Pacific Regional Civil Society Organisations Engagement Mechanism (AP RCEM) on the COVID-19 Pandemic, <https://apwld.org/statment-solidarity-and-system-change-the-antidotes-to-covid-19/>
- ² Spotlight on Sustainable Development 2020 Shifting policies for systemic change Lessons from the global COVID-19 crisis, <https://dawnnet.org/publication/spotlight-report-2020-shifting-policies-for-systemic-change/>
- ³ International Trade Union Confederation, 2020. 'Invest in care now! For recovery and resilience', *news*, 28 October 2020, <https://www.ituc-csi.org/invest-in-care-now>
- ⁴ International Trade Union Confederation, 2020. 'Invest in care now! For recovery and resilience', *news*, 28 October 2020, <https://www.ituc-csi.org/invest-in-care-now>
- ⁵ ILO. 2020. 'A gender-responsive employment recovery: Building back fairer,' *Policy Brief*, July 2020. https://www.ilo.org/wcmsp5/groups/public/---ed_emp/documents/publication/wcms_751785.pdf
- ⁶ AWID. 2020. From a Feminist Bailout to a Global Feminist Economic Recovery, <https://www.awid.org/sites/default/files/atoms/files/bailoutmanifesto-en-final.pdf>, p.4.
- ⁷ Spotlight on Sustainable Development 2020 Shifting policies for systemic change Lessons from the global COVID-19 crisis, <https://dawnnet.org/publication/spotlight-report-2020-shifting-policies-for-systemic-change/>
- ⁸ African Feminist Post-COVID-19 Economic Recovery Statement, 7 July 2020, <https://femnet.org/2020/07/african-feminist-post-covid-19-economic-recovery-statement/>
- ⁹ IWRAP AP & Centre for Economic and Social Rights. 2020. "Governments' Obligation to Ensure Substantive Gender Equality," *Realising Rights series*, August 2020. <https://www.iwraw-ap.org/wp-content/uploads/2020/08/Recovering-Rights-Brief-8-Gender-Equality.pdf>
- ¹⁰ WoMin. 2020. COVID-19 – Crisis Upon Crisis in Africa: An Ecofeminist Perspective, 8 April 2020, <https://womin.africa/covid-19-crisis-upon-crisis-in-africa-an-ecofeminist-perspective/>
- ¹¹ #AllWomenWork Global Campaign Statement, Invest in the Care Economy for a Just, Green, Feminist COVID-19 Response and Recovery, 8 May 2020, <https://www.apmdd.org/programs/women-gender/invest-in-the-care-economy-for-a-just-green-feminist-covid19-response-recovery>
- ¹² European Women's Lobby. 2020. Women must not pay the price for COVID-19! Putting equality between women and men at the heart of the response to COVID-19 across Europe, April 2020, https://womenlobby.org/IMG/pdf/ewl_policy_brief_on_covid-19_impact_on_women_and_girls-2.pdf
- ¹³ IWDA. 2020. Inquiry into The Implications of The COVID-19 Pandemic For Australia's Foreign Affairs, Defence and Trade, *Policy Submission*, June 2020, https://iwda.org.au/assets/files/IWDA-COVID-inquiry-submission_30-June-2020.pdf
- ¹⁴ The Feminists and Degrowth Alliance (FADA). 2020. Feminist Degrowth Statement on the Covid-19 Pandemic, May 2020, <https://globaldeepnetwork.org/wp-content/uploads/2020/05/FADA-Statement.pdf>
- ¹⁵ Global Women's Strike, Open letter to governments – a Care Income Now!, March 2020, <https://globalwomensstrike.net/open-letter-to-governments-a-care-income-now/>
- ¹⁶ Pavanelli, PSI International. 2020. *The pandemic has shown the failure of the globalised economic system*, speech, UK Gender and Development Network's Women's Economic Justice working group meeting on the theme of 'Covid-19: What does feminist economic recovery look like, and what are we going to do about it?' 16/6/20.
- ¹⁷ Tax and Gender Working Group of the Global Alliance for Tax Justice (GATJ). 2020. "Reshaping International Financial Accountability, Transparency and Taxation to Ensure Gender Equality", Submission to the UN High Level Panel on International Financial Accountability, Transparency and Integrity (FACTI), https://www.globaltaxjustice.org/sites/default/files/GATJ%20tax%20%26%20gender%20FACTI%20submission_Submitted.pdf, p.3-4.
- ¹⁸ Tax and Gender Working Group of the Global Alliance for Tax Justice (GATJ). 2020. "Reshaping International Financial Accountability, Transparency and Taxation to Ensure Gender Equality", Submission to the UN High Level Panel on International Financial Accountability, Transparency and Integrity (FACTI), https://www.globaltaxjustice.org/sites/default/files/GATJ%20tax%20%26%20gender%20FACTI%20submission_Submitted.pdf, p.5.
- ¹⁹ ESCR-Net. 2020. ESCR-Net Global Call to Action in response to the COVID-19, 1 May 2020, <https://www.escr-net.org/news/2020/escr-net-global-call-action-response-covid-19>
- ²⁰ Joint Statement by ITUC, UNI Global Union, PSI, Education International, International Domestic Workers Federation and Women in Informal Employment: Globalizing and Organizing, Global Day of Action for Care: Unions and civil society mobilising to demand investments in care for building more inclusive, accessible, resilient, and caring economies, 27 October 2020, <https://www.ituc-csi.org/global-day-of-action-for-care>
- ²¹ Joint Statement by ITUC, UNI Global Union, PSI, Education International, International Domestic Workers Federation and Women in Informal Employment: Globalizing and Organizing, Global Day of Action for Care: Unions and civil society mobilising to demand investments in care for building more inclusive, accessible, resilient, and caring economies, 27 October 2020, <https://www.ituc-csi.org/global-day-of-action-for-care>
- ²² ILO. 2020. "COVID-19: G7 nations need to get gender equality right for a better future for women at work," *Press Release*, 14 May 2020, https://www.ilo.org/global/about-the-ilo/newsroom/news/WCMS_744753/lang--en/index.htm
- ²³ Lieberman. A. 2020. How are women spending time? Overlooked survey method gains prominence during pandemic, *Devex*, 5 August 2020, <https://www.devex.com/news/how-are-women-spending-time-overlooked-survey-method-gains-prominence-during-pandemic-97798>
- ²⁴ MenCare. #HowICare Campaign. 2020. <https://men-care.org/what-we-do/advocacy/howicare/>

- ²⁵ ILO. 2020. "The COVID-19 response: Getting gender equality right for a better future for women at work," *ILO Policy Brief*, May 2020, https://www.ilo.org/wcmsp5/groups/public/---dgreports/---gender/documents/publication/wcms_744685.pdf, p.7.
- ²⁶ International Trade Union Confederation, 2020. 'Invest in care now! For recovery and resilience', *news*, 28 October 2020, <https://www.ituc-csi.org/invest-in-care-now>
- ²⁷ AWFDF. 2020. Surviving COVID-19: Why We Need To Listen to African Women's Organisations, <https://awdf.org/surviving-covid19-why-we-need-to-listen-african-womens-organisation/> 9 April 2020.
- ²⁸ #AllWomenWork Global Campaign Statement, Invest in the Care Economy for a Just, Green, Feminist COVID-19 Response and Recovery, 8 May 2020, <https://www.apmdd.org/programs/women-gender/invest-in-the-care-economy-for-a-just-green-feminist-covid19-response-recovery>
- ²⁹ Spotlight on Sustainable Development 2020 Shifting policies for systemic change Lessons from the global COVID-19 crisis, <https://dawnnet.org/publication/spotlight-report-2020-shifting-policies-for-systemic-change/>
- ³⁰ African Feminist Post-COVID-19 Economic Recovery Statement, 7 July 2020, <https://femnet.org/2020/07/african-feminist-post-covid-19-economic-recovery-statement/>
- ³¹ N. Porobić Isaković. 2020. COVID-19: What has COVID-19 Taught Us about Neoliberalism? WILPF, <https://www.wilpf.org/covid-19-what-has-covid-19-taught-us-about-neoliberalism/>
- ³² Spotlight on Sustainable Development 2020 Shifting policies for systemic change Lessons from the global COVID-19 crisis, <https://dawnnet.org/publication/spotlight-report-2020-shifting-policies-for-systemic-change/>
- ³³ ActionAid. 2020. 'Who Cares for the Future: finance gender responsive public services! Report Summary. April 2020. <https://actionaid.org/sites/default/files/publications/Who%20Cares%20-%20Summary%20Report%20-%20final%20revised.pdf> p.24.
- ³⁴ APMDD, Tax and Fiscal Justice Asia calls for heavy taxes on big business and the wealthy, and cutting corporate tax perks, as key steps in raising public finance for COVID-19 responses, 6 May 2020, <https://www.apmdd.org/programs/development-finance/tj/tax-and-fiscal-justice-asia-calls-for-heavy-taxes-on-big-business-and-the-wealthy>
- ³⁵ Call on IMF to stop promoting austerity in the Coronavirus recovery period, Open letter, 6 October 2020, <https://dawnnet.org/2020/10/imf-stop-promoting-austerity/>
- ³⁶ IWRAW AP & Centre for Economic and Social Rights. 2020. "Governments' Obligation to Ensure Substantive Gender Equality," *Realising Rights series*, August 2020. <https://www.iwraw-ap.org/wp-content/uploads/2020/08/Recovering-Rights-Brief-8-Gender-Equality.pdf>
- ³⁷ Solomon, A., Hawkins, K., & Morgan, R. (2020). Hawaii and Canada: Providing lessons for feminist pandemic recovery plans to COVID-19. The Gender and COVID-19 Working Group. <https://www.genderandcovid-19.org/wp-content/uploads/2020/10/Gender-and-COVID-19-feminist-recovery-plans.pdf>
- ³⁸ Friends of the Earth International, World March of Women, and Latin American on Women Transforming the Economy. 2020. "Feminist Economics and Environmentalism Outlooks for a just recovery: Outlooks from the South, October 2020" <https://www.foei.org/wp-content/uploads/2020/11/foei-wmw-remte-feminist-economics-and-environmentalism-eng-pages.pdf>
- ³⁹ WoMin and CADTM. 2020. Call to the African Union, African Heads of State, International Financial Institutions, Chinese Lending Bodies and Private Creditors for a total and unconditional cancellation of African debt!, https://womin.africa/wp-content/uploads/2020/10/Debt-Statement-Womin_CATDM_EN_13102020-1.pdf
- ⁴⁰ Women's Major Group. 2020. From the Pandemic to 2030: Feminists Want System Change sharing economic benefits, June 2020, <https://www.womensmajorgroup.org/wp-content/uploads/2020/06/Sharing-economic-benefits.pdf>. See also Women's Major Group 2020 High Level Political Forum Position Paper "Accelerated action and transformative pathways: realizing the decade of action and delivery for sustainable development" 29 May 2020, <https://www.womensmajorgroup.org/wp-content/uploads/2020/05/WMG-HLPF-2020-Position-Paper.pdf>, p.12.
- ⁴¹ Statement on Behalf of the Women's Working Group on FfD and the Civil Society FfD Group at the FfD Forum Meeting on Financing a Sustainable Recovery from COVID-19, 2 June 2020, <https://www.un.org/development/desa/financing/sites/www.un.org.development.desa.financing/files/2020-06/June%20nd%20intervention%20by%20Emilia%20Reyes.pdf>
- ⁴² PSI. *Gender Equality and Equity*, <https://publicservices.international/resources/page/gender-equality-and-equity?id=9779&lang=en>
- ⁴³ Pavanelli, PSI International. 2020. *The pandemic has shown the failure of the globalised economic system*, speech, UK Gender and Development Network's Women's Economic Justice working group meeting on the theme of 'COVID-19: What does feminist economic recovery look like, and what are we going to do about it?' 16/6/20.
- ⁴⁴ See pages 41 to 44 for list of recommendations – Gender Action. 2020. Unmet Gender Promises: Making IFI policies and projects deliver on gender equal rights. October 2020, http://genderaction.org/docs/Unmet_Gender_Promises_Report.pdf
- ⁴⁵ Van de Poel, J. 2020. Development Finance Institutions and COVID-19: Time to reset, *Briefing Paper*, November 2020, <https://d3n8a8pro7vhmx.cloudfront.net/eurodad/pages/1758/attachments/original/1604565421/dfi-and-covid-nov05.pdf?1604565421>, p.5.
- ⁴⁶ African Feminist Post-COVID-19 Economic Recovery Statement, 7 July 2020, <https://femnet.org/2020/07/african-feminist-post-covid-19-economic-recovery-statement/>
- ⁴⁷ African Feminist Post-COVID-19 Economic Recovery Statement, 7 July 2020, <https://femnet.org/2020/07/african-feminist-post-covid-19-economic-recovery-statement/>

⁴⁸ Women's Major Group. 2020. From the Pandemic to 2030: Feminists Want System Change - Bolstering Local Action: <https://www.womensmajorgroup.org/wp-content/uploads/2020/06/Bolstering-local-action-to-accelerate-implementation.pdf>.

⁴⁹ ActionAid. 2020. 'Who Cares for the Future: finance gender responsive public services! Report Summary. April 2020. <https://actionaid.org/sites/default/files/publications/Who%20Cares%20-%20Summary%20Report%20-%20final%20revised.pdf> p.26.

⁵⁰ We Rise Coalition. 2020. "Social Protections during COVID-19," *Fact Sheet*, https://iwda.org.au/assets/files/WeRise_FactSheet_Social_Protection.pdf

⁵¹ Women's Major Group.2020. From the Pandemic to 2030: Feminists Want System Change – Advancing Human Wellbeing, June 2020, https://www.womensmajorgroup.org/wp-content/uploads/2020/06/Advancing-Human-Wellbeing_FINAL_EN-4.pdf; Women's Major Group. 2020. From the Pandemic to 2030: Feminists Want System Change – Cross cutting recommendations, June 2020, <https://www.womensmajorgroup.org/wp-content/uploads/2020/06/Cross-Cutting-Recommendations.pdf>

⁵² Women's Major Group 2020 High Level Political Forum Position Paper "Accelerated action and transformative pathways: realizing the decade of action and delivery for sustainable development" 29 May 2020, <https://www.womensmajorgroup.org/wp-content/uploads/2020/05/WMG-HLPF-2020-Position-Paper.pdf>

⁵³ Women Enabled International in consultation with Red movimiento estamos tod@s en acción (META), Disabled Women in Africa (DIWA), CIMUNIDIS, Women with Disabilities India Network, and L. Adams. 2020. Statement on Rights at the Intersection of Gender and Disability during COVID-19, April 2020, <https://docs.google.com/forms/d/e/1FAIpQLSdgrf14DRGtDam8hkL6spXTxBkAXI5lijAcF58mMWcbAulmzg/viewform>

⁵⁴ Alfers, L., R. Moussié, & J. Harvey. 2020. "The COVID-19 crisis: income support to informal workers is necessary and possible." *Development Matters*, OECD, 22 April 2020, <https://oecd-development-matters.org/2020/04/22/the-covid-19-crisis-income-support-to-informal-workers-is-necessary-and-possible/>

⁵⁵ International Trade Union Confederation. 2020. ITUC Campaign Brief – A global social protection fund is possible. <https://www.ituc-csi.org/globalsocial-protection-fund>

⁵⁶ International Trade Union Confederation, 2020. 'Invest in care now! For recovery and resilience', *news*, 28 October 2020, <https://www.ituc-csi.org/invest-in-care-now>

⁵⁷ ITUC. 2020. "A New Social Contract Crisis >> Recovery >> Resilience" *Statement*, https://www.ituc-csi.org/IMG/pdf/a_new_social_contract_-_crisis_-_recovery_-_resilience_en.pdf

⁵⁸ Statement on Behalf of the Women's Working Group on FfD and the Civil Society FfD Group at the FfD Forum Meeting on Financing a Sustainable Recovery from COVID-19, 2 June 2020, <https://www.un.org/development/desa/financing/sites/www.un.org.development.desa.financing/files/2020-06/June%202nd%20intervention%20by%20Emilia%20Reyes.pdf>

⁵⁹ Solomon, A., Hawkins, K., & Morgan, R. (2020). Hawaii and Canada: Providing lessons for feminist pandemic recovery plans to COVID-19. The Gender and COVID-19 Working Group. <https://www.genderandcovid-19.org/wp-content/uploads/2020/10/Gender-and-COVID-19-feminist-recovery-plans.pdf>

⁶⁰ ESCR-Net. 2020. ESCR-Net Global Call to Action in response to the COVID-19, 1 May 2020, <https://www.escr-net.org/news/2020/escr-net-global-call-action-response-covid-19>

⁶¹ APWLD, COVID-19 Highlights the Failure of Neoliberal Capitalism: We Need Feminist Global Solidarity, 25/3/20, <https://apwld.org/covid-19-highlights-the-failure-of-neoliberal-capitalism-we-need-feminist-global-solidarity/>

⁶² ILO. 2020. "The COVID-19 response: Getting gender equality right for a better future for women at work," *ILO Policy Brief*, May 2020, https://www.ilo.org/wcmsp5/groups/public/---dgreports/---gender/documents/publication/wcms_744685.pdf, p.1.

⁶³ ILO. 2020. "The COVID-19 response: Getting gender equality right for a better future for women at work," *ILO Policy Brief*, May 2020, https://www.ilo.org/wcmsp5/groups/public/---dgreports/---gender/documents/publication/wcms_744685.pdf, p.2.

⁶⁴ AWID. 2020. From a Feminist Bailout to a Global Feminist Economic Recovery, <https://www.awid.org/sites/default/files/atoms/files/bailoutmanifesto-en-final.pdf>, p.4.

⁶⁵ #AllWomenWork Global Campaign Statement, Invest in the Care Economy for a Just, Green, Feminist COVID-19 Response and Recovery, 8 May 2020, <https://www.apmdd.org/programs/women-gender/invest-in-the-care-economy-for-a-just-green-feminist-covid19-response-recovery>

⁶⁶ Women's Major Group.2020. From the Pandemic to 2030: Feminists Want System Change sharing economic benefits, June 2020, <https://www.womensmajorgroup.org/wp-content/uploads/2020/06/Sharing-economic-benefits.pdf>.

⁶⁷ Solomon, A., Hawkins, K., & Morgan, R. (2020). Hawaii and Canada: Providing lessons for feminist pandemic recovery plans to COVID-19. The Gender and COVID-19 Working Group. <https://www.genderandcovid-19.org/wp-content/uploads/2020/10/Gender-and-COVID-19-feminist-recovery-plans.pdf>

⁶⁸ ActionAid. 2020. 'Who Cares for the Future: finance gender responsive public services! Report Summary. April 2020. <https://actionaid.org/sites/default/files/publications/Who%20Cares%20-%20Summary%20Report%20-%20final%20revised.pdf> p.25.

⁶⁹ African Feminist Post-COVID-19 Economic Recovery Statement, 7 July 2020, <https://femnet.org/2020/07/african-feminist-post-covid-19-economic-recovery-statement/>

⁷⁰ Alfers, L., R. Moussié, & J. Harvey. 2020. "The COVID-19 crisis: income support to informal workers is necessary and possible." *Development Matters*, OECD, 22 April 2020, <https://oecd-development-matters.org/2020/04/22/the-covid-19-crisis-income-support-to-informal-workers-is-necessary-and-possible/>

- ⁷¹ Feminist Alliance for Rights. 2020. Call for a Feminist COVID-19 Policy, <http://feministallianceforrights.org/blog/2020/03/20/action-call-for-a-feminist-covid-19-policy/>
- ⁷² International Domestic Workers Federation. 2020. *Care for those who Care for you*, 30 April 2020. <https://idwfed.org/en/covid-19/advocacy-to-the-target-groups>
- ⁷³ Stevano. S. 2020. SOAS Department of Economics and the SOAS Open Economics Forum. "The Feminist Economics of COVID-19," *Webinar*, 16 April 2020. <https://www.soas.ac.uk/economics/events/16apr2020-the-feminist-economics-of-covid-19-webinar.html>
- ⁷⁴ ITUC. 2020. "A New Social Contract Crisis >> Recovery >> Resilience" *Statement*, https://www.ituc-csi.org/IMG/pdf/a_new_social_contract_-_recovery_-_resilience_en.pdf
- ⁷⁵ International Trade Union Confederation, 2020. 'Invest in care now! For recovery and resilience', *news*, 28 October 2020, <https://www.ituc-csi.org/invest-in-care-now>
- ⁷⁶ ILO. 2020. "The COVID-19 response: Getting gender equality right for a better future for women at work," *ILO Policy Brief*, May 2020, https://www.ilo.org/wcmsp5/groups/public/---dgreports/---gender/documents/publication/wcms_744685.pdf, p.7.
- ⁷⁷ ILO. 2020. "The COVID-19 response: Getting gender equality right for a better future for women at work," *ILO Policy Brief*, May 2020, https://www.ilo.org/wcmsp5/groups/public/---dgreports/---gender/documents/publication/wcms_744685.pdf, p.7.
- ⁷⁸ OECD. 2020. Women at the core of the fight against COVID-19 crisis, 1st April 2020, <http://www.oecd.org/coronavirus/policy-responses/women-at-the-core-of-the-fight-against-covid-19-crisis-553a8269/#section-d1e339>
- ⁷⁹ United Nations. 2020. Policy Brief: The Impact of COVID-19 on Women, April 2020. <https://www.unwomen.org/-/media/headquarters/attachments/sections/library/publications/2020/policy-brief-the-impact-of-covid-19-on-women-en.pdf?la=en&vs=1406>, p.9.
- ⁸⁰ Count Me in Consortium. 2020. CMI! Recommendations on COVID-19 and women's human rights, https://www.mamacash.org/media/cmi/_cmi_recommendations_on_covid-19_and_women_rsquo_s_human_rights_2.pdf
- ⁸¹ GAPS UK. 2020. Call to Action: Now and the Future COVID-19 and Gender Equality, Global Peace and Security, <https://gaps-uk.org/wp-content/uploads/2020/04/Call-to-Action-Now-and-the-Future-COVID-19-and-WPS-2.pdf>
- ⁸² AWID. 2020. From a Feminist Bailout to a Global Feminist Economic Recovery, <https://www.awid.org/sites/default/files/atoms/files/bailoutmanifesto-en-final.pdf>, p.4.
- ⁸³ Feminist Response to COVID-19. 2020. <https://www.feministcovidresponse.com/principles/>
- ⁸⁴ ActionAid. 2020. Creating Lasting Impact: The Power of Women-Led Localised Responses to Covid-19, https://actionaid.nl/wp-content/uploads/2020/05/creating_lasting_impact-the_power_of_women-led_localised_responses_to_covid-19.pdf
- ⁸⁵ Feminist Alliance for Rights. 2020. Call for a Feminist COVID-19 Policy, <http://feministallianceforrights.org/blog/2020/03/20/action-call-for-a-feminist-covid-19-policy/>
- ⁸⁶ Feminist Response to COVID-19. 2020. <https://www.feministcovidresponse.com/principles/>
- ⁸⁷ IWDA. 2020. Inquiry into The Implications of The COVID-19 Pandemic For Australia's Foreign Affairs, Defence and Trade, *Policy Submission*, June 2020, https://iwda.org.au/assets/files/IWDA-COVID-inquiry-submission_30-June-2020.pdf
- ⁸⁸ Count Me in Consortium. 2020. CMI! Recommendations on COVID-19 and women's human rights, https://www.mamacash.org/media/cmi/_cmi_recommendations_on_covid-19_and_women_rsquo_s_human_rights_2.pdf
- ⁸⁹ IWRAP AP. 2020. Civil Society Statement on the impacts of COVID-19 on women and girls Presenters: Marisa Hutchinson and Shanti Uprety, 76th CEDAW Session 29 June 2020, <https://www.iwraw-ap.org/wp-content/uploads/2020/06/CEDAW76-Civil-Society-Statement-on-the-Impacts-of-COVID-19-on-Women-and-Girls.pdf>
- ⁹⁰ Wenham, C. et al. "Women are most affected by pandemics — lessons from past outbreaks," *Nature*, Vol 583, 9 July 2020, <https://media.nature.com/original/magazine-assets/d41586-020-02006-z/d41586-020-02006-z.pdf>
- ⁹¹ C. Simeoni, Growth for Whom? A Pan-African Feminist Reflection on Macro Level Economic Policies, <https://femnet.org/2019/04/growth-for-whom-a-pan-african-feminist-reflection-on-macro-level-economic-policies/>, 8 April 2019
- ⁹² Solomon, A., Hawkins, K., & Morgan, R. (2020). Hawaii and Canada: Providing lessons for feminist pandemic recovery plans to COVID-19. The Gender and COVID-19 Working Group. <https://www.genderandcovid-19.org/wp-content/uploads/2020/10/Gender-and-COVID-19-feminist-recovery-plans.pdf>
- ⁹³ Tax and Gender Working Group of the Global Alliance for Tax Justice (GATJ). 2020. "Reshaping International Financial Accountability, Transparency and Taxation to Ensure Gender Equality", Submission to the UN High Level Panel on International Financial Accountability, Transparency and Integrity (FACTI), https://www.globaltaxjustice.org/sites/default/files/GATJ%20tax%20%26%20gender%20FACTI%20submission_Submitted.pdf, p.5.
- ⁹⁴ IWRAP AP. 2020. Civil Society Statement on the impacts of COVID-19 on women and girls Presenters: Marisa Hutchinson and Shanti Uprety, 76th CEDAW Session 29 June 2020, <https://www.iwraw-ap.org/wp-content/uploads/2020/06/CEDAW76-Civil-Society-Statement-on-the-Impacts-of-COVID-19-on-Women-and-Girls.pdf>
- ⁹⁵ Deliver for Good. 2020. "Open Letter Calling on Governments to Apply a Gender Lens to COVID-19 Preparedness, Response, and Recovery," <https://deliverforgood.org/sign-on-to-this-open-letter-calling-on-governments-to-apply-a-gender-lens-to-covid-19-preparedness-response-and-recovery/>

- ⁹⁶ Deliver for Good. 2020. "Open Letter Calling on Governments to Apply a Gender Lens to COVID-19 Preparedness, Response, and Recovery," <https://deliverforgood.org/sign-on-to-this-open-letter-calling-on-governments-to-apply-a-gender-lens-to-covid-19-preparedness-response-and-recovery/>
- ⁹⁷ 2X Challenge & Gender Finance Collaborative. 2020. 2X Challenge and Gender Finance Collaborative response to the COVID-19 pandemic, *press release*, 7 April 2020, https://www.2xchallenge.org/press-news/2020/04/07/2x-challenge-and-gender-finance-collaborative-response-to-covid-19-pandemic?utm_source=hootsuite&utm_medium=&utm_term=&utm_content=&utm_campaign=
- ⁹⁸ OECD. 2020. Women at the core of the fight against COVID-19 crisis, 1st April 2020, <http://www.oecd.org/coronavirus/policy-responses/women-at-the-core-of-the-fight-against-covid-19-crisis-553a8269/#section-d1e339>
- ⁹⁹ United Nations. 2020. Policy Brief: The Impact of COVID-19 on Women, April 2020. <https://www.unwomen.org/-/media/headquarters/attachments/sections/library/publications/2020/policy-brief-the-impact-of-covid-19-on-women-en.pdf?la=en&vs=1406>, p.9.
- ¹⁰⁰ UN Women. 2020. Gender Responsive Budgeting in the Context of COVID-19, Technical brief, Sept. 2020, <https://www2.unwomen.org/-/media/files/un%20women/grb/grb%20technical%20brief%20in%20context%20of%20covid-30%20sept%202020.pdf?vs=3127>
- ¹⁰¹ Feminist Response to COVID-19. 2020. <https://www.feministcovidresponse.com/principles/>
- ¹⁰² IWRAP AP. 2020. Civil Society Statement on the impacts of COVID-19 on women and girls Presenters: Marisa Hutchinson and Shanti Uprety, 76th CEDAW Session 29 June 2020, <https://www.iwraw-ap.org/wp-content/uploads/2020/06/CEDAW76-Civil-Society-Statement-on-the-Impacts-of-COVID-19-on-Women-and-Girls.pdf>
- ¹⁰³ AWID. 2020. From a Feminist Bailout to a Global Feminist Economic Recovery, <https://www.awid.org/sites/default/files/atoms/files/bailoutmanifesto-en-final.pdf>, p.4.
- ¹⁰⁴ Kvinna till Kvinna. 2020. Statement: A feminist perspective on the global response to COVID-19, April 2020, <https://kvinna.tillkvinna.org/wp-content/uploads/2020/04/Kvinna-till-Kvinna-Covid-19-Statement-3-April-2020.pdf>
- ¹⁰⁵ Women's Environment and Development Organization (WEDO), Women Engage for a Common Future (WECF), Heinrich Böll Stiftung Washington D.C., and Equidad de Genero: Ciudadania, Trabajo y Familia. 2020. Feminist Finance: A Brief for the Finance in Common Summit (FiC), November 2020. https://wedo.org/wp-content/uploads/2020/11/FEMINIST-FINANCE_FiC_Brief.pdf
- ¹⁰⁶ Call on IMF to stop promoting austerity in the Coronavirus recovery period, Open letter, 6 October 2020, <https://dawnnet.org/2020/10/imf-stop-promoting-austerity/>
- ¹⁰⁷ APMD, A debt jubilee to tackle the COVID-19 health and economic crisis, Open Statement, signed by 205 networks and organisations, <https://www.apmdd.org/programs/development-finance/uid/a-debt-jubilee-to-tackle-the-covid-19-health-and-economic-crisis>
- ¹⁰⁸ #AllWomenWork Global Campaign Statement, Invest in the Care Economy for a Just, Green, Feminist COVID-19 Response and Recovery, 8 May 2020, <https://www.apmdd.org/programs/women-gender/invest-in-the-care-economy-for-a-just-green-feminist-covid19-response-recovery>
- ¹⁰⁹ African Feminist Post-COVID-19 Economic Recovery Statement, 7 July 2020, <https://femnet.org/2020/07/african-feminist-post-COVID-19-economic-recovery-statement/>
- ¹¹⁰ Feminist Response to COVID-19. 2020. <https://www.feministcovidresponse.com/principles/>
- ¹¹¹ Call on IMF to stop promoting austerity in the Coronavirus recovery period, Open letter, 6 October 2020, <https://dawnnet.org/2020/10/imf-stop-promoting-austerity/>
- ¹¹² WoMin and CADTM. 2020. Call to the African Union, African Heads of State, International Financial Institutions, Chinese Lending Bodies and Private Creditors for a total and unconditional cancellation of African debt!, https://womin.africa/wp-content/uploads/2020/10/Debt-Statement-Womin_CATDM_EN_13102020-1.pdf
- ¹¹³ Women's Major Group. 2020. From the Pandemic to 2030: Feminists Want System Change – Cross cutting recommendations, June 2020, <https://www.womensmajorgroup.org/wp-content/uploads/2020/06/Cross-Cutting-Recommendations.pdf>
- ¹¹⁴ APWLD, COVID-19 Highlights the Failure of Neoliberal Capitalism: We Need Feminist Global Solidarity, 25/3/20, <https://apwld.org/covid-19-highlights-the-failure-of-neoliberal-capitalism-we-need-feminist-global-solidarity/>
- ¹¹⁵ Statement on Behalf of the Women's Working Group on FfD and the Civil Society FfD Group at the FfD Forum Meeting on Financing a Sustainable Recovery from COVID-19, 2 June 2020, <https://www.un.org/development/desa/financing/sites/www.un.org.development.desa.financing/files/2020-06/June%20nd%20intervention%20by%20Emilia%20Reyes.pdf>
- ¹¹⁶ ActionAid. 2020. 'Who Cares for the Future: finance gender responsive public services! Report Summary. April 2020. <https://actionaid.org/sites/default/files/publications/Who%20Cares%20-%20Summary%20Report%20-%20final%20revised.pdf> p.25.
- ¹¹⁷ PSI. 2020. *COVID-19 Emergency – PSI priorities and perspectives*, 16 April 2020, <https://publicservices.international/resources/news/covid-19-emergency--psi-priorities-and-perspectives?id=10694&lang=en>
- ¹¹⁸ ITUC. 2020. "A New Social Contract Crisis >> Recovery >> Resilience" *Statement*, https://www.ituc-csi.org/IMG/pdf/a_new_social_contract_-_crisis_-_recovery_-_resilience_en.pdf
- ¹¹⁹ Global Economic Solutions Now! Open Letter to Heads of State Meeting at the United Nations 25 September 2020, <https://csoforffd.files.wordpress.com/2020/09/global-economic-solutions-now-with-signatures-eng-2.pdf>

¹²⁰ APMDD, A debt jubilee to tackle the COVID-19 health and economic crisis, Open Statement, signed by 205 networks and organisations, <https://www.apmdd.org/programs/development-finance/uid/a-debt-jubilee-to-tackle-the-covid-19-health-and-economic-crisis>

¹²¹ APMDD, A debt jubilee to tackle the COVID-19 health and economic crisis, Open Statement, signed by 205 networks and organisations, <https://apmdd.org/campaigns/global-public-finance/cancel-the-debt/a-debt-jubilee-to-tackle-the-covid-19-health-and-economic-crisis>

¹²² ICC, ICTU, Global Citizen, Open Letter to G20 Finance Ministers: Global business, workers and civil society call for comprehensive emergency debt relief to enable developing countries to combat the COVID-19 pandemic. July 2020, https://www.ituc-csi.org/IMG/pdf/2020_open_letter_2_finance_ministers_final_13-7-2020.pdf

¹²³ APMDD, 2020. Civil Society steps up call for debt cancellation, <https://www.apmdd.org/programs/development-finance/uid/civil-society-steps-up-call-for-debt-cancellation> ; Open letter: <https://debtgwa.net/sites/default/files/2020-10/20201026-Letter-on-Debt-Justice-English.pdf> 14 October 2020.

¹²⁴ For information on special drawing rights see E. Ugurlu. 2020. Financing Needs of Developing Countries in the wake of COVID-19: The Role of Special Drawing Rights, *Developing Economic*, 11 May 2020, <https://developingeconomics.org/2020/05/11/financing-needs-of-developing-countries-in-the-wake-of-covid-19-the-role-of-special-drawing-rights/>

¹²⁵ Global Economic Solutions Now! Open Letter to Heads of State Meeting at the United Nations 25 September 2020, <https://csoforffd.files.wordpress.com/2020/09/global-economic-solutions-now-with-signatures-eng-2.pdf>

¹²⁶ Statement on Behalf of the Women's Working Group on FfD and the Civil Society FfD Group at the FfD Forum Meeting on Financing a Sustainable Recovery from COVID-19, 2 June 2020, <https://www.un.org/development/desa/financing/sites/www.un.org.development.desa.financing/files/2020-06/June%20nd%20intervention%20by%20Emilia%20Reyes.pdf>

¹²⁷ Call on IMF to stop promoting austerity in the Coronavirus recovery period, Open letter, 6 October 2020, <https://dawnnet.org/2020/10/imf-stop-promoting-austerity/>

¹²⁸ ITUC. 2020. "A New Social Contract Crisis >> Recovery >> Resilience" *Statement*, https://www.ituc-csi.org/IMG/pdf/a_new_social_contract_-_crisis_-_recovery_-_resilience_en.pdf

¹²⁹ Statement on Behalf of the Women's Working Group on FfD and the Civil Society FfD Group at the FfD Forum Meeting on Financing a Sustainable Recovery from COVID-19, 2 June 2020, <https://www.un.org/development/desa/financing/sites/www.un.org.development.desa.financing/files/2020-06/June%20nd%20intervention%20by%20Emilia%20Reyes.pdf>

¹³⁰ Umurungi. C. 2020. Every cent lost to tax havens could be used to strengthen our health and social systems, 25 March 2020, <https://www.opendemocracy.net/en/oureconomy/every-cent-lost-tax-havens-could-be-used-strengthen-our-health-and-social-systems/>

¹³¹ Umurungi. C. 2020. Every cent lost to tax havens could be used to strengthen our health and social systems, 25 March 2020, <https://www.opendemocracy.net/en/oureconomy/every-cent-lost-tax-havens-could-be-used-strengthen-our-health-and-social-systems/> ; FEMNET. 2017. What are the Gender Dimensions of IFFs? Strengthening African Women's Engagement and Contribution, July 2017, <https://femnet.org/wp-content/uploads/2017/07/FEMNET.-Full-Research-paper-on-Gender-Dimensions-of-IFFs-21.7.2017.pdf>

¹³² See Umurungi. C. 2020. Every cent lost to tax havens could be used to strengthen our health and social systems, 25 March 2020, <https://www.opendemocracy.net/en/oureconomy/every-cent-lost-tax-havens-could-be-used-strengthen-our-health-and-social-systems/>

¹³³ African Feminist Post-COVID-19 Economic Recovery Statement, 7 July 2020, <https://femnet.org/2020/07/african-feminist-post-covid-19-economic-recovery-statement/>

¹³⁴ WoMin and CADTM. 2020. Call to the African Union, African Heads of State, International Financial Institutions, Chinese Lending Bodies and Private Creditors for a total and unconditional cancellation of African debt!, https://womin.africa/wp-content/uploads/2020/10/Debt-Statement-Womin_CATDM_EN_13102020-1.pdf

¹³⁵ Feminist Response to COVID-19. 2020. <https://www.feministcovidresponse.com/principles/>

¹³⁶ Women's Environment and Development Organization (WEDO), Women Engage for a Common Future (WECF), Heinrich Böll Stiftung Washington D.C., and Equidad de Genero: Ciudadania, Trabajo y Familia. 2020. Feminist Finance: A Brief for the Finance in Common Summit (FiC), November 2020. https://wedo.org/wp-content/uploads/2020/11/FEMINIST-FINANCE_FiC_Brief.pdf

¹³⁷ Asian People's Movement on Debt and Development, Statement on the Global Days of Action on #TaxJustice for Women's Rights, 8-20 March 2020, <https://www.apmdd.org/programs/development-finance/tj/women-make-noise-for-tax-justice> . See also APMDD, Tax and Fiscal Justice Asia calls for heavy taxes on big business and the wealthy, and cutting corporate tax perks, as key steps in raising public finance for COVID-19 responses, 6 May 2020, <https://www.apmdd.org/programs/development-finance/tj/tax-and-fiscal-justice-asia-calls-for-heavy-taxes-on-big-business-and-the-wealthy>

¹³⁸ ActionAid. 2020. 'Who Cares for the Future: finance gender responsive public services! Report Summary. April 2020. <https://actionaid.org/sites/default/files/publications/Who%20Cares%20-%20Summary%20Report%20-%20final%20revised.pdf> p.25.

¹³⁹ Global Alliance for Tax Justice and its members, *Make Taxes Work for Women*, Campaign. March 2020, <https://www.globaltaxjustice.org/en/action/make-taxes-work-for-women>

¹⁴⁰ Tax and Gender Working Group and the WWG on FfD. 2020. How To Improve Our Tax System: Make It Work For All, webinar, Speakers:

Veronica Serafini (Economics and Gender Specialist at LATINDADD), Hoang Phuong Thao (Country Director of ActionAid Vietnam), Leah Eryenyu (Research, Advocacy and Movement Building Manager at Akina Mama wa Afrika) and Kate Donald (Director of the Human Rights in Economic and Social Policy Program at CESR), 1 July 2020, <https://www.globaltaxjustice.org/en/latest/taxes-are-matter-human-rights>

¹⁴¹ ITUC. 2020. "A New Social Contract Crisis >> Recovery >> Resilience" *Statement*, https://www.ituc-csi.org/IMG/pdf/a_new_social_contract_-_crisis_-_recovery_-_resilience_en.pdf; AWID. 2020. From a Feminist Bailout to a Global Feminist Economic Recovery, <https://www.awid.org/sites/default/files/atoms/files/bailoutmanifesto-en-final.pdf>, p.4.

¹⁴² Call on IMF to stop promoting austerity in the Coronavirus recovery period, Open letter, 6 October 2020, <https://dawnnet.org/2020/10/imf-stop-promoting-austerity/>

¹⁴³ APMDD, Tax and Fiscal Justice Asia calls for heavy taxes on big business and the wealthy, and cutting corporate tax perks, as key steps in raising public finance for COVID-19 responses, 6 May 2020, <https://www.apmdd.org/programs/development-finance/tj/tax-and-fiscal-justice-asia-calls-for-heavy-taxes-on-big-business-and-the-wealthy>

¹⁴⁴ APMDD, Tax and Fiscal Justice Asia calls for heavy taxes on big business and the wealthy, and cutting corporate tax perks, as key steps in raising public finance for COVID-19 responses, 6 May 2020, <https://www.apmdd.org/programs/development-finance/tj/tax-and-fiscal-justice-asia-calls-for-heavy-taxes-on-big-business-and-the-wealthy>

¹⁴⁵ PSI. 2020. *COVID-19 Emergency – PSI priorities and perspectives*, 16 April 2020, <https://publicservices.international/resources/news/covid-19-emergency--psi-priorities-and-perspectives?id=10694&lang=en>

¹⁴⁶ Tax and Gender Working Group and the WWG on FfD. 2020. How To Improve Our Tax System: Make It Work For All, webinar, Speakers:

Veronica Serafini (Economics and Gender Specialist at LATINDADD), Hoang Phuong Thao (Country Director of ActionAid Vietnam), Leah Eryenyu (Research, Advocacy and Movement Building Manager at Akina Mama wa Afrika) and Kate Donald (Director of the Human Rights in Economic and Social Policy Program at CESR), 1 July 2020, <https://www.globaltaxjustice.org/en/latest/taxes-are-matter-human-rights>

¹⁴⁷ Financial Transparency Coalition. 2020. Policy recommendations for G77 countries on the occasion of the virtual consultation between UN Member States and the FACTI Panel, 29 April 2020, <https://www.apmdd.org/programs/development-finance/iff/ftc-response-to-the-facti-panel-interim-report>

¹⁴⁸ Statement on Behalf of the Women's Working Group on FfD and the Civil Society FfD Group at the FfD Forum Meeting on Financing a Sustainable Recovery from COVID-19, 2 June 2020, <https://www.un.org/development/desa/financing/sites/www.un.org.development.desa.financing/files/2020-06/June%202nd%20intervention%20by%20Emilia%20Reyes.pdf>

¹⁴⁹ Gender and Trade Coalition, *Unity Statement*, <https://sites.google.com/regionsrefocus.org/gtc/unity-statement>

¹⁵⁰ Statement on Behalf of the Women's Working Group on FfD and the Civil Society FfD Group at the FfD Forum Meeting on Financing a Sustainable Recovery from COVID-19, 2 June 2020, <https://www.un.org/development/desa/financing/sites/www.un.org.development.desa.financing/files/2020-06/June%202nd%20intervention%20by%20Emilia%20Reyes.pdf>

¹⁵¹ The first Steering Group of the Coalition was constituted in May 2019 with a total of 14 groups, including 8 women's organisations and 6 allies. Gender and Trade Coalition, *Unity Statement*, <https://sites.google.com/regionsrefocus.org/gtc/unity-statement>

¹⁵² Feminist Response to COVID-19. 2020. <https://www.feministcovidresponse.com/principles/>

¹⁵³ Women's Major Group. 2020. From the Pandemic to 2030: Feminists Want System Change – Cross cutting recommendations, June 2020, <https://www.womensmajorgroup.org/wp-content/uploads/2020/06/Cross-Cutting-Recommendations.pdf>

¹⁵⁴ Civil Society Financing for Development Group. 2020. An Open Letter to Trade Ministries and the World Trade Organisation, 30 April 2020, <https://csoforffd.org/2020/04/17/stop-all-trade-and-investment-treaty-negotiations-during-the-covid-19-outbreak/>

Stop all trade and investment treaty negotiations during the COVID-19 outbreak and refocus on access to medical supplies and saving lives

¹⁵⁵ African Feminist Post-COVID-19 Economic Recovery Statement, 7 July 2020, <https://femnet.org/2020/07/african-feminist-post-covid-19-economic-recovery-statement/>

¹⁵⁶ Statement on Behalf of the Women's Working Group on FfD and the Civil Society FfD Group at the FfD Forum Meeting on Financing a Sustainable Recovery from COVID-19, 2 June 2020, <https://www.un.org/development/desa/financing/sites/www.un.org.development.desa.financing/files/2020-06/June%202nd%20intervention%20by%20Emilia%20Reyes.pdf>

¹⁵⁷ Statement on Behalf of the Women's Working Group on FfD and the Civil Society FfD Group at the FfD Forum Meeting on Financing a Sustainable Recovery from COVID-19, 2 June 2020, <https://www.un.org/development/desa/financing/sites/www.un.org.development.desa.financing/files/2020-06/June%202nd%20intervention%20by%20Emilia%20Reyes.pdf>

¹⁵⁸ WoMin and CADTM. 2020. Call to the African Union, African Heads of State, International Financial Institutions, Chinese Lending Bodies and Private Creditors for a total and unconditional cancellation of African debt!, https://womin.africa/wp-content/uploads/2020/10/Debt-Statement-Womin_CATDM_EN_13102020-1.pdf

- ¹⁵⁹ Just Associates (JASS). 2020. Dialogue 2: Learning from the Crisis, Moderated by JASS executive director, Shereen Essof, the online forum brought together four feminist leaders: Alda Facio (Costa Rica), Dina Lumbantobing (Indonesia), Bella Matambanadzo (Zimbabwe) and Margo Okazawa-Rey (United States), 21 May 2020, <https://www.justassociates.org/en/dialogue-2-learning-crisis>
- ¹⁶⁰ UN Special Rapporteur on the rights to freedom of peaceful assembly and of association. 2020. "COVID-19 Recovery "Unattainable" Without Women-Led Organizations & Movements," November 2020. <https://www.ohchr.org/EN/NewsEvents/Pages/Womens-movements-and-freedoms-of-assembly-and-association.aspx>
- ¹⁶¹ APWLD. 2020. APWLD Survey on COVID-19, <https://apwld.org/apwld-survey-on-covid-19/>.
- ¹⁶² African Feminist Post-COVID-19 Economic Recovery Statement, 7 July 2020, <https://femnet.org/2020/07/african-feminist-post-covid-19-economic-recovery-statement/>
- ¹⁶³ AWID. 2020. From a Feminist Bailout to a Global Feminist Economic Recovery, <https://www.awid.org/sites/default/files/atoms/files/bailoutmanifesto-en-final.pdf>, p.4.
- ¹⁶⁴ WoMin. 2020. COVID-19 – Crisis Upon Crisis in Africa: An Ecofeminist Perspective, 8 April 2020, <https://womin.africa/covid-19-crisis-upon-crisis-in-africa-an-ecofeminist-perspective/>
- ¹⁶⁵ Solomon, A., Hawkins, K., & Morgan, R. (2020). Hawaii and Canada: Providing lessons for feminist pandemic recovery plans to COVID-19. The Gender and COVID-19 Working Group. <https://www.genderandcovid-19.org/wp-content/uploads/2020/10/Gender-and-COVID-19-feminist-recovery-plans.pdf>
- ¹⁶⁶ Count Me in Consortium. 2020. CMI! Recommendations on COVID-19 and women's human rights, https://www.mamacash.org/media/cmi/cmi_recommendations_on_covid-19_and_women_rsquo_s_human_rights_2.pdf
- ¹⁶⁷ ActionAid. 2020. Creating Lasting Impact: The Power of Women-Led Localised Responses to COVID-19, https://actionaid.nl/wp-content/uploads/2020/05/creating_lasting_impact-the_power_of_women-led_localised_responses_to_covid-19.pdf
- ¹⁶⁸ Women's Major Group. 2020. From the Pandemic to 2030: Feminists Want System Change – Cross cutting recommendations, June 2020, <https://www.womensmajorgroup.org/wp-content/uploads/2020/06/Cross-Cutting-Recommendations.pdf>
- ¹⁶⁹ Tax and Gender Working Group of the Global Alliance for Tax Justice (GATJ), "Reshaping International Financial Accountability, Transparency and Taxation to Ensure Gender Equality", Submission to the UN High Level Panel on International Financial Accountability, Transparency and Integrity (FACTI), https://www.globaltaxjustice.org/sites/default/files/GATJ%20tax%20%26%20gender%20FACTI%20submission_Submitted.pdf, p.5.
- ¹⁷⁰ Kvinna till Kvinna. 2020. Statement: A feminist perspective on the global response to COVID-19, April 2020, <https://kvinnaillkvinna.org/wp-content/uploads/2020/04/Kvinna-till-Kvinna-Covid-19-Statement-3-April-2020.pdf>
- ¹⁷¹ Women Enabled International in consultation with Red movimiento estamos tod@s en acción (META), Disabled Women in Africa (DIWA), CIMUNIDIS, Women with Disabilities India Network, and L. Adams. 2020. Statement on Rights at the Intersection of Gender and Disability during COVID-19, April 2020, <https://docs.google.com/forms/d/e/1FAIpQLSdgrf14DRGtDam8hKL6spXTxBkAXI5lijAcF58mMWcbAulmzg/viewform>
- ¹⁷² Friends of the Earth International, World March of Women, and Latin American on Women Transforming the Economy. 2020. "Feminist Economics and Environmentalism Outlooks for a just recovery: Outlooks from the South, October 2020" <https://www.foei.org/wp-content/uploads/2020/11/foei-wmw-remte-feminist-economics-and-environmentalism-eng-pages.pdf>
- ¹⁷³ ILO. 2020. "The COVID-19 response: Getting gender equality right for a better future for women at work," *ILO Policy Brief*, May 2020, https://www.ilo.org/wcmsp5/groups/public/---dgreports/---gender/documents/publication/wcms_744685.pdf, p.8.
- ¹⁷⁴ Deliver for Good. 2020. "Open Letter Calling on Governments to Apply a Gender Lens to COVID-19 Preparedness, Response, and Recovery," <https://deliverforgood.org/sign-on-to-this-open-letter-calling-on-governments-to-apply-a-gender-lens-to-covid-19-preparedness-response-and-recovery/>
- ¹⁷⁵ Statement by UN Women and Women 20 (W20) to G20 Finance Ministers and Central Bank Governors, Women as drivers of economic recovery and resilience during COVID-19 and beyond, 14 July 2020, <https://www.unwomen.org/en/news/stories/2020/7/statement-joint-w20-women-during-covid-19-and-beyond>
- ¹⁷⁶ IWDA. 2020. Inquiry into The Implications of The COVID-19 Pandemic For Australia's Foreign Affairs, Defence and Trade, *Policy Submission*, June 2020, https://iwda.org.au/assets/files/IWDA-COVID-inquiry-submission_30-June-2020.pdf
- ¹⁷⁷ A. Rizq. Kvinna till Kvinna. 2020. "Building a feminist recovery for all: Gender transformative policies are more urgent than ever," virtual Civil Society Policy Forum sponsored by ActionAid UK, ActionAid, Fight Inequality Alliance, International Women's Rights Action Watch Asia Pacific, BWP, Kvinna till Kvinna, Gender Action, Oxfam, 1 October 2020, <https://www.brettonwoodsproject.org/2020/10/building-a-feminist-recovery-for-all-gender-transformative-policies-are-more-urgent-than-ever/>
- ¹⁷⁸ AWID. *Our Vision: Economic Justice in a Feminist World*, <https://www.awid.org/our-vision-economic-justice-feminist-world>
- ¹⁷⁹ APWLD, APWLD Survey on COVID-19, <https://apwld.org/apwld-survey-on-covid-19/>.
- ¹⁸⁰ Okech, A. (2020) Contribution to webinar 'Feminist realities: Transforming democracy in times of crisis. Transnational Institute and AWID, 28 May. Available at: <https://youtu.be/XFEBINxZUAQ>
- ¹⁸¹ Spotlight on Sustainable Development 2020 Shifting policies for systemic change Lessons from the global COVID-19 crisis, <https://dawnnet.org/publication/spotlight-report-2020-shifting-policies-for-systemic-change/>

- ¹⁸²Count Me in Consortium. 2020. CMI! Recommendations on COVID-19 and women's human rights, https://www.mamacash.org/media/cmi/_cmi__recommendations_on_covid-19_and_women_rsquo_s_human_rights_2.pdf
- ¹⁸³ Spotlight on Sustainable Development 2020 Shifting policies for systemic change Lessons from the global COVID-19 crisis, <https://dawnnet.org/publication/spotlight-report-2020-shifting-policies-for-systemic-change/>
- ¹⁸⁴ Tax and Gender Working Group and the WWG on FfD. 2020. How To Improve Our Tax System: Make It Work For All, webinar, Speakers:
Veronica Serafini (Economics and Gender Specialist at LATINDADD), Hoang Phuong Thao (Country Director of ActionAid Vietnam), Leah Eryenyu (Research, Advocacy and Movement Building Manager at Akina Mama wa Afrika) and Kate Donald (Director of the Human Rights in Economic and Social Policy Program at CESR), 1 July 2020, <https://www.globaltaxjustice.org/en/latest/taxes-are-matter-human-rights>
- ¹⁸⁵ Tax and Gender Working Group of the Global Alliance for Tax Justice (GATJ), "Reshaping International Financial Accountability, Transparency and Taxation to Ensure Gender Equality", Submission to the UN High Level Panel on International Financial Accountability, Transparency and Integrity (FACTI), https://www.globaltaxjustice.org/sites/default/files/GATJ%20tax%20%26%20gender%20FACTI%20submission_Submitted.pdf, p.5.
- ¹⁸⁶ Statement on Behalf of the Women's Working Group on FfD and the Civil Society FfD Group at the FfD Forum Meeting on Financing a Sustainable Recovery from COVID-19, 2 June 2020, <https://www.un.org/development/desa/financing/sites/www.un.org.development.desa.financing/files/2020-06/June%20nd%20intervention%20by%20Emilia%20Reyes.pdf>
- ¹⁸⁷ APMDD, Tax and Fiscal Justice Asia calls for heavy taxes on big business and the wealthy, and cutting corporate tax perks, as key steps in raising public finance for COVID-19 responses, 6 May 2020, <https://www.apmdd.org/programs/development-finance/tj/tax-and-fiscal-justice-asia-calls-for-heavy-taxes-on-big-business-and-the-wealthy>.
- ¹⁸⁸ Asia Pacific Regional Civil Society Organisations Engagement Mechanism, Statement: Solidarity and System Change – The Antidotes to COVID-19: A Statement by the Asia Pacific Regional Civil Society Organisations Engagement Mechanism (AP RCEM) on the COVID-19 Pandemic, <https://apwld.org/statment-solidarity-and-system-change-the-antidotes-to-covid-19/>
- ¹⁸⁹ Women's Major Group. 2020. From the Pandemic to 2030: Feminists Want System Change – Cross cutting recommendations, June 2020, <https://www.womensmajorgroup.org/wp-content/uploads/2020/06/Cross-Cutting-Recommendations.pdf>
- ¹⁹⁰ Global Economic Solutions Now! Open Letter to Heads of State Meeting at the United Nations 25 September 2020, <https://csoforffd.files.wordpress.com/2020/09/global-economic-solutions-now-with-signatures-eng-2.pdf>
- ¹⁹¹ Financial Transparency Coalition. 2020. Policy recommendations for G77 countries on the occasion of the virtual consultation between UN Member States and the FACTI Panel, 29 April 2020, <https://www.apmdd.org/programs/development-finance/iff/ftc-response-to-the-facti-panel-interim-report>
- ¹⁹² Statement on Behalf of the Women's Working Group on FfD and the Civil Society FfD Group at the FfD Forum Meeting on Financing a Sustainable Recovery from COVID-19, 2 June 2020, <https://www.un.org/development/desa/financing/sites/www.un.org.development.desa.financing/files/2020-06/June%20nd%20intervention%20by%20Emilia%20Reyes.pdf>; Feminist Response to COVID-19. 2020. <https://www.feministcovidresponse.com/principles/>
- ¹⁹³ Global Economic Solutions Now! Open Letter to Heads of State Meeting at the United Nations 25 September 2020, <https://csoforffd.files.wordpress.com/2020/09/global-economic-solutions-now-with-signatures-eng-2.pdf>
- ¹⁹⁴ Van de Poel, J. 2020. Development Finance Institutions and COVID-19: Time to reset, *Briefing Paper*, November 2020, <https://d3n8a8pro7vhm.cloudfront.net/eurodad/pages/1758/attachments/original/1604565421/dfi-and-COVID-nov05.pdf?1604565421>, p.5.
- ¹⁹⁵ Asian People's Movement on Debt and Development, Statement on the Global Days of Action on #TaxJustice for Women's Rights, 8-20 March 2020, <https://www.apmdd.org/programs/development-finance/tj/women-make-noise-for-tax-justice>.
- ¹⁹⁶ Feminist Response to COVID-19. 2020. <https://www.feministcovidresponse.com/principles/>
- ¹⁹⁷ APWLD, COVID-19 Highlights the Failure of Neoliberal Capitalism: We Need Feminist Global Solidarity, 25/3/20, <https://apwld.org/covid-19-highlights-the-failure-of-neoliberal-capitalism-we-need-feminist-global-solidarity/>
- ¹⁹⁸ IWRAP AP & Centre for Economic and Social Rights. 2020. "Governments' Obligation to Ensure Substantive Gender Equality," *Realising Rights series*, August 2020. <https://www.iwraw-ap.org/wp-content/uploads/2020/08/Recovering-Rights-Brief-8-Gender-Equality.pdf>
- ¹⁹⁹ Financial Transparency Coalition. 2020. Policy recommendations for G77 countries on the occasion of the virtual consultation between UN Member States and the FACTI Panel, 29 April 2020, <https://www.apmdd.org/programs/development-finance/iff/ftc-response-to-the-facti-panel-interim-report>
- ²⁰⁰ ITUC. 2020. "A New Social Contract Crisis >> Recovery >> Resilience" *Statement*, https://www.ituc-csi.org/IMG/pdf/a_new_social_contract_-_crisis_-_recovery_-_resilience_en.pdf
- ²⁰¹ AWID. 2020. From a Feminist Bailout to a Global Feminist Economic Recovery, <https://www.awid.org/sites/default/files/atoms/files/bailoutmanifesto-en-final.pdf>, p.4.
- ²⁰² Financial Transparency Coalition. 2020. Policy recommendations for G77 countries on the occasion of the virtual consultation between UN Member States and the FACTI Panel, 29 April 2020, <https://apmdd.org/resources/global-public-finance/tax-justice/ftc-letter-to-g77-countries-for-facti-member-states-consultation>

- ²⁰³ Financial Transparency Coalition. 2020. Policy recommendations for G77 countries on the occasion of the virtual consultation between UN Member States and the FACTI Panel, 29 April 2020, <https://www.apmdd.org/programs/development-finance/iff/ftc-response-to-the-facti-panel-interim-report>
- ²⁰⁴ APMDD, Open letter to governments on ISDS and COVID-19, 14 August 2020, <https://apmdd.org/news/open-letter-to-governments-on-isds-and-covid-19>.
- ²⁰⁵ Hawai'i State Commission on the Status of Women Department of Human Services State of Hawai'i. 2020. *Building bridges, not walking on backs: a feminist economic recovery plan for COVID-19*, 14 April, <https://humanservices.hawaii.gov/wp-content/uploads/2020/04/4.13.20-Final-Cover-D2-Feminist-Economic-Recovery-D1.pdf>
- ²⁰⁶ See summary at <https://www.feministcovidresponse.com/feminist-recovery-plans/>
- ²⁰⁷ Women's Major Group. 2020. From the Pandemic to 2030: Feminists Want System Change – Cross cutting recommendations, June 2020, <https://www.womensmajorgroup.org/wp-content/uploads/2020/06/Cross-Cutting-Recommendations.pdf>
- ²⁰⁸ Feminist Alliance for Rights. 2020. Call for a Feminist COVID-19 Policy, <http://feministallianceforrights.org/blog/2020/03/20/action-call-for-a-feminist-covid-19-policy/>
- ²⁰⁹ APWLD, APWLD Survey on COVID-19, <https://apwld.org/apwld-survey-on-COVID-19/>.
- ²¹⁰ YWCA Canada et al. 2020. *Feminist Economic Recovery Plan for Canada*, <https://www.feministrecovery.ca/>
- ²¹¹ Femme Fiscale, *Feminist Economic Recovery Plan for Austria*, <https://www.attac.at/gruppen/querschnittsgruppen/feministattac/femme-fiscale>. See also summaries here: <https://www.feministcovidresponse.com/feminist-recovery-plans/>
- ²¹² Women's Policy Group NI, 2020. COVID-19 Feminist Recovery Plan, <https://wrda.net/wp-content/uploads/2020/07/WPG-NI-Feminist-Recovery-Plan-2020.pdf>
- ²¹³ N. Al-Ali. 2020. "COVID-19 and feminism in the Global South: Challenges, initiatives and dilemmas," *European Journal of Women's Studies*, Vol 27, Issue 4, 2020, <https://journals.sagepub.com/doi/full/10.1177/1350506820943617>
- ²¹⁴ Chwarae Teg. 2020. A Feminist Economic Recovery Plan for Wales, June 2020, <https://chwaraeteg.com/wp-content/uploads/2020/08/Feminist-Economic-Recovery-plan-for-Wales.pdf>
- ²¹⁵ Solomon, A., Hawkins, K., & Morgan, R. (2020). Hawaii and Canada: Providing lessons for feminist pandemic recovery plans to COVID-19. The Gender and COVID-19 Working Group. <https://www.genderandcovid-19.org/wp-content/uploads/2020/10/Gender-and-COVID-19-feminist-recovery-plans.pdf>
- ²¹⁶ European Women's Lobby. 2020. Women must not pay the price for COVID-19! Putting equality between women and men at the heart of the response to COVID-19 across Europe, April 2020, https://womenlobby.org/IMG/pdf/ewl_policy_brief_on_covid-19_impact_on_women_and_girls-2.pdf
- ²¹⁷ Commission on a Gender-Equal Economy. 2020. Creating a caring economy: a call to action, Women's Budget Group, <http://www.wbg.org.uk/commission>
- ²¹⁸ International Association of Feminist Economists (IAFFE), 2020. Statement on Universal Social Provisioning, <http://www.iaffe.org/covid19-pandemic/>
- ²¹⁹ UN Women. 2020. Checklist for COVID-19 response by UN Women Deputy Executive Director Åsa Regnér, 20 March 2020, <https://www.unwomen.org/en/news/stories/2020/3/news-checklist-for-covid-19-response-by-ded-regner>; UN Women. 2020. 'UN Women's response to COVID-19,' *In Brief*, <https://www.unwomen.org/-/media/headquarters/attachments/sections/library/publications/2020/brief-un-womens-response-to-covid-19-en.pdf?la=en&vs=4846>
- ²²⁰ Call on IMF to stop promoting austerity in the Coronavirus recovery period, Open letter, 6 October 2020, <https://dawnnet.org/2020/10/imf-stop-promoting-austerity/>
- ²²¹ DIVA for Equality FIJI, Facebook post, 3 September 2020, <https://ne-np.facebook.com/DIVAFiji/posts/forwarding-feedback-from-feminist-and-womens-group-allies-who-are-discussing-cov/1651407538356520/>
- ²²² Herten-Crab, A & S E Davies. 2020. "Why WHO needs a feminist economic agenda," *The Lancet*, Volume 395, Issue 10229, P1018-1020, MARCH 28, 2020, [https://www.thelancet.com/journals/lancet/article/PIIS0140-6736\(20\)30110-0/fulltext#seccetitle10](https://www.thelancet.com/journals/lancet/article/PIIS0140-6736(20)30110-0/fulltext#seccetitle10)
- ²²³ African Feminist Post-COVID-19 Economic Recovery Statement, 7 July 2020, <https://femnet.org/2020/07/african-feminist-post-covid-19-economic-recovery-statement/>
- ²²⁴ See also Tax and Gender Working Group of the Global Alliance for Tax Justice (GATJ), "Reshaping International Financial Accountability, Transparency and Taxation to Ensure Gender Equality", Submission to the UN High Level Panel on International Financial Accountability, Transparency and Integrity (FACTI), https://www.globaltaxjustice.org/sites/default/files/GATJ%20tax%20%26%20gender%20FACTI%20submission_Submitted.pdf p.2. for a good summary of international legal obligations in relation to gender and macroeconomic policy.
- ²²⁵ AWID, "Alternative framework for economic governance," available: <https://www.awid.org/alternative-framework-economic-governance>
- ²²⁶ Centre for Women's Global Leadership, 'How to Apply a Human Rights Framework to Macroeconomic Strategies', *Nexus: Shaping Feminist Visions in the 21st Century*, Brief No. 3, December 2012, <https://cwgl.rutgers.edu/docman/economic-and-social-rights-publications/nexus/517-nexusbrief3/file>.
- ²²⁷ Tax and Gender Working Group of the Global Alliance for Tax Justice (GATJ), "Reshaping International Financial Accountability, Transparency and Taxation to Ensure Gender Equality", Submission to the UN High Level Panel on International Financial Accountability, Transparency and Integrity (FACTI), https://www.globaltaxjustice.org/sites/default/files/GATJ%20tax%20%26%20gender%20FACTI%20submission_Submitted.pdf, p.1.

- ²²⁸ European Network of Migrant Women. 2020. Global Feminist Perspective on the Pandemic: What “Normal” Do We Expect When The Crisis Is Over?, 31 March 2020, <http://www.migrantwomennetwork.org/2020/03/31/global-feminist-perspective-on-the-pandemic-what-normal-do-we-expect-when-the-crisis-is-over/>
- ²²⁹ Friends of the Earth International, World March of Women, and Latin American on Women Transforming the Economy. 2020. “Feminist Economics and Environmentalism Outlooks for a just recovery: Outlooks from the South, October 2020” <https://www.foei.org/wp-content/uploads/2020/11/foei-wmw-remte-feminist-economics-and-environmentalism-eng-pages.pdf>
- ²³⁰ #AllWomenWork Global Campaign Statement, Invest in the Care Economy for a Just, Green, Feminist COVID-19 Response and Recovery, 8 May 2020, <https://www.apmdd.org/programs/women-gender/invest-in-the-care-economy-for-a-just-green-feminist-covid19-response-recovery>
- ²³¹ #AllWomenWork Global Campaign Statement, Invest in the Care Economy for a Just, Green, Feminist COVID-19 Response and Recovery, 8 May 2020, <https://www.apmdd.org/programs/women-gender/invest-in-the-care-economy-for-a-just-green-feminist-covid19-response-recovery>
- ²³² AWID, “Challenging the Economic Growth Model,” <https://www.awid.org/challenging-economic-growth-model>
- ²³³ Perkins, Patricia E. Ellie. *Equitable, Ecological Degrowth: Feminist Contributions*. yorkspace.library.yorku.ca, 2010, <https://yorkspace.library.yorku.ca/xmlui/bitstream/handle/10315/37059/Equitable%2c%20Ecological%20Degrowth%20Feminist%20Contributions%20.pdf?sequence=1&isAllowed=y>, p.6.
- ²³⁴ The Feminists and Degrowth Alliance (FADA). 2020. Feminist Degrowth Statement on the Covid-19 Pandemic, May 2020, <https://globaldeepnetwork.org/wp-content/uploads/2020/05/FADA-Statement.pdf>
- ²³⁵ ESCR-Net. 2020. ESCR-Net Global Call to Action in response to the COVID-19, 1 May 2020, <https://www.escr-net.org/news/2020/escr-net-global-call-action-response-covid-19>
- ²³⁶ ActionAid. 2020. ‘Who Cares for the Future: finance gender responsive public services! Report Summary. April 2020. <https://actionaid.org/sites/default/files/publications/Who%20Cares%20-%20Summary%20Report%20-%20final%20revised.pdf> p.25.
- ²³⁷ APWLD, APWLD Survey on COVID-19, <https://apwld.org/apwld-survey-on-covid-19/>.
- ²³⁸ AWID. 2020. From a Feminist Bailout to a Global Feminist Economic Recovery, <https://www.awid.org/sites/default/files/atoms/files/bailoutmanifesto-en-final.pdf>, p.3.
- ²³⁹ Van de Poel, J. 2020. Development Finance Institutions and COVID-19: Time to reset, *Briefing Paper*, November 2020, <https://d3n8a8pro7vhmx.cloudfront.net/eurodad/pages/1758/attachments/original/1604565421/dfi-and-covid-nov05.pdf?1604565421>, p.5.
- ²⁴⁰ African Feminist Post-COVID-19 Economic Recovery Statement, 7 July 2020, <https://femnet.org/2020/07/african-feminist-post-covid-19-economic-recovery-statement/>
- ²⁴¹ WoMin. 2020. COVID-19 – Crisis Upon Crisis in Africa: An Ecofeminist Perspective, 8 April 2020, <https://womin.africa/covid-19-crisis-upon-crisis-in-africa-an-ecofeminist-perspective/>
- ²⁴² Feminist Agenda for a Green New Deal, 2019. *Principles*, <http://feministgreennewdeal.com/principles/>
- ²⁴³ Solomon, A., Hawkins, K., & Morgan, R. (2020). Hawaii and Canada: Providing lessons for feminist pandemic recovery plans to COVID-19. The Gender and COVID-19 Working Group. <https://www.genderandcovid-19.org/wp-content/uploads/2020/10/Gender-and-COVID-19-feminist-recovery-plans.pdf>
- ²⁴⁴ E. Blomstrom. International Women’s Health Coalition. 2020. MACROSCOPE: Forging a Feminist Future in the COVID-19 Recovery, <https://www.fesny.org/article/macroscope-forging-a-feminist-future-in-the-covid-19-recovery/> 15 May 2020.
- ²⁴⁵ AWID. 2020. From a Feminist Bailout to a Global Feminist Economic Recovery, <https://www.awid.org/sites/default/files/atoms/files/bailoutmanifesto-en-final.pdf>, p.4.
- ²⁴⁶ WE CAN. 2020. WE CAN’s Feminist Response to COVID-19: A Summary, <https://www.wecaninternational.org/covid19>
- ²⁴⁷ Friends of the Earth International, World March of Women, and Latin American on Women Transforming the Economy. 2020. “Feminist Economics and Environmentalism Outlooks for a just recovery: Outlooks from the South, October 2020” <https://www.foei.org/wp-content/uploads/2020/11/foei-wmw-remte-feminist-economics-and-environmentalism-eng-pages.pdf>
- ²⁴⁸ WEDO. 2020. COVID-19’s Impact Foreshadows Gendered Food Insecurity in the Age of Climate Change, September 2020, <https://wedo.org/wp-content/uploads/2020/09/WEDO-COVID-4-2-1.pdf>
- ²⁴⁹ Women’s Environment and Development Organization (WEDO), Women Engage for a Common Future (WECF), Heinrich Böll Stiftung Washington D.C., and Equidad de Genero: Ciudadania, Trabajo y Familia. 2020. Feminist Finance: A Brief for the Finance in Common Summit (FiC), November 2020. https://wedo.org/wp-content/uploads/2020/11/FEMINIST-FINANCE_FiC_Brief.pdf
- ²⁵⁰ Van de Poel, J. 2020. Development Finance Institutions and COVID-19: Time to reset, *Briefing Paper*, November 2020, <https://d3n8a8pro7vhmx.cloudfront.net/eurodad/pages/1758/attachments/original/1604565421/dfi-and-covid-nov05.pdf?1604565421>, p.5.
- ²⁵¹ Finance in Common Summit – Declaration In Addition To The Main Declaration Of All Development Banks, “Paris Development Banks Statement On Gender Equality And Women’s Empowerment,” November 2020, <https://www.wecf.org/wp-content/uploads/2020/11/Paris-Development-banks-statement-on-gender-equality-and-womens-empowerment.pdf> See also advocacy from WECF: <https://www.wecf.org/finance-in-common-summit-hear-our-call-feminist-finance-for-all/>
- ²⁵² Friends of the Earth International, World March of Women, and Latin American on Women Transforming the Economy. 2020. “Feminist Economics and Environmentalism Outlooks for a just recovery: Outlooks from the South,

October 2020" <https://www.foei.org/wp-content/uploads/2020/11/foei-wmw-remte-feminist-economics-and-environmentalism-eng-pages.pdf>

²⁵³ African Feminist Post-COVID-19 Economic Recovery Statement, 7 July 2020, <https://femnet.org/2020/07/african-feminist-post-covid-19-economic-recovery-statement/>

²⁵⁴ Commission on a Gender-Equal Economy. 2020. Creating a caring economy: a call to action, Women's Budget Group, <http://www.wbg.org.uk/commission>

²⁵⁵ Global Alliance for Green and Gender Action (GAGGA). 2020. GAGGA voices on COVID-19: Alternative economies, <https://gaggaalliance.org/gagga-voices-on-covid-19-alternative-economies/>

²⁵⁶ Wenham, C. et al. "Women are most affected by pandemics — lessons from past outbreaks," *Nature*, Vol 583, 9 July 2020, <https://media.nature.com/original/magazine-assets/d41586-020-02006-z/d41586-020-02006-z.pdf>; See: go.nature.com/2bjt1qa