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## **The Impact of Tax Policies on Gender Equality: The Italian Experience**

**Abstract:** Although tax policies are often not the best way to correct gender discrimination, they can contribute to limiting social inequalities and promoting substantive equality between men and women so as to foster greater equity and achieve economic growth and sustainable development. Gender-based taxation could thus become one of the tools to overcome differences between individuals of different sexes, achieving a balanced distribution of family tasks within the couple. In order to reduce the gender gap, a form of tax support to the secondary earner could be a reasonable equitable solution. Focusing on the Italian perspective, this essay aims at verifying whether and to what extent it is possible to introduce tax measures based on the principle of gender equality within the limits imposed by the domestic tax system.

**Keywords:** gender equality, tax policies, Italian experience, *de iure condendo* perspectives, constitutional constraints

### **Introduction**

Over time, gender inequalities have taken on considerable relevance in many areas of the legal system (Bartolucci, 2025, p. 727 ff.; Califano, 2021, p. 39; Cavaliere, 2025, p. 91; Faraguna, 2025, p. 451; Navarretta, 2023, p. 201; Santoro, 2025, p. 309), including taxation, as gender equality now cuts across all forms of public action (Cecconi, 2023, p. 61; Iacobellis, 2021a, p. 82; 2021b, p. 89; Natale, 2021, p. 239; Parente, 2025a, p. 451; Simonati, 2021, p. 9). Although they are not decisive with regard to the distribution of gender roles, tax policies (Doorley & Keane, 2024, p. 285; Martis, 2023, p. 135) can contribute to limiting discrimination and social ine-

qualities, promoting substantive equality between men and women so as to foster greater equity and achieve economic growth and sustainable development (Alfano, 2023a, pp. 160–161; 2023d, p. 113 ff.; Cecconi, 2023, p. 61; Gianoncelli, 2023; Iacobellis, 2021a, p. 88; 2021b, p. 89; Marini & Salvini, 2022, p. 220). As a deliberately unequal legislative measure, aimed at eliminating situations of social and economic inferiority or material inequalities that hinder the full exercise of fundamental rights, gender-based taxation could thus become a valid tool to overcome differences between individuals of different sexes, in accordance with the principle of substantial equality codified in Italy by article 3, paragraph 2, of the Constitution, as it is aimed at remedying situations of disadvantage and compensating them with new advantages (Pace, 2024, p. 930).

Although in the EU the field of direct taxes is left to the domestic legislation of the Member States, in order to implement the principle of gender equality (Casalino, 2024, p. 661) the European Parliament (January 2019, January 2021) has approved two resolutions on gender equality and tax policies and has asked the Commission to draw up specific guidelines and recommendations addressed to the Member States in order to eliminate gender gaps related to taxation through the preparation of 'gender-based taxation' (Alesina et al., 2007, p. 2; 2011, p. 1; Alfano, 2023b, p. 30; 2023c, p. 232; Cremer & Roeder, 2019, p. 71; Martis, 2023, p. 137; Sciortino, 2020, p. 19; Tevere, 2020, p. 76). The same invitation was also extended by the Council of the European Union (May 2019, November 2019) with the primary aim of preparing concrete measures to integrate the EU's economic policies from a gender perspective. This was followed by Directive (EU) 2023/970 of 10 May 2023, in which the European Parliament and the Council identified measures to strengthen the application of the principle of equal pay for men and women for equal work or work of equal value through pay transparency and its enforcement mechanisms (Ferrante, 2024, p. 313; Martelli, 2026, p. 1; Pace, 2024, p. 934). In this way, the individual Member States were given the possibility to design personal income taxation models aimed at actively promoting an equal distribution of work and income between women and men, also taking into account existing family systems (Jadach, 2025, p. 125), through the 'selective taxation of women's work' proposed in the past by authoritative economists (Alesina et al., 2007, p. 2; 2011, p. 1; Cremer & Roeder, 2019, p. 71). This would be in order to stimulate women's entry into the labour market and to encourage an increase in the birth rate and greater overall development aimed at making families more dynamic and economically secure (Marinello, 2022, p. 561; Pace, 2024, p. 919).

This essay adopts a dogmatic methodological approach based on systematic and axiological analysis, with specific reference to the Italian context, and aims to assess whether and to what extent it is possible to introduce tax measures inspired by the principle of gender equality, in compliance with the constraints imposed by the domestic tax system (Aulenta, 2025, p. 61).

## 1. Gender-based tax policies between supranational requests and interference with family income taxation models

Gender-differentiated taxation could achieve a more balanced distribution of family tasks between men and women, accelerating their relative evolutionary process, with greater bargaining power being granted to the woman in a couple (Pace, 2024, p. 924). Regressive changes in the taxation of labour and corporate income, consumption and overall wealth have resulted in a weakening of the redistributive power of domestic tax systems and have contributed to growing income inequalities, leading to a shift of the tax burden onto low-income groups (especially women) due to the unequal distribution of income wealth between women and men and the low proportion of women among the highest income earners (Gunnarsson et al., 2017, p. 15). In addition to in the EU, the topic of gender taxation has been addressed in various international forums (the UN, OECD and IMF) due to its interference with taxation models of family income, through the analysis of the impact of tax measures on men and women (Aassve et al, 2010, p. 189 ff.; Bunch, 2001, p. 132; Ceriani & Scabrosetti, 2011, p. 480 ff.; Coelho et al., 2022, p. 4; Lahey, 2018, p. 16; United Nations, 1995) in relation to the economic, social and physical characteristics of the genders, with the aim of a fairer redistribution of wealth (Alfano, 2023a, p. 163; Marini & Salvini, 2022, p. 221). At the OECD (2022, p. 4), the principle of gender equality has been the subject of in-depth study, leading to the preparation of a report illustrating the results of questionnaires sent to Member States on the relevance of gender taxation issues in their respective tax policies (Cecconi, 2023, p. 63; Marini & Salvini, 2022, p. 224).

In Italy, gender inequality with regard to income represents a persistent phenomenon rooted in deep historical foundations (Casadei, 2025, p. 563; Leuzzi, 2025, p. 642; Nunin, 2024, p. 145; Simonati, 2015, p. 361; Zizza, 2013, p. 7). Despite the long-standing formal recognition of the principle of equal pay (Berretta, 2024, p. 215; Bonardi, 2025, p. 639; Zilli, 2021, p. 956), gender disparities continue to manifest themselves not only in differences in hourly wages, but above all in levels of labour market participation (Izzi, 2024a, p. 15), career progression dynamics and cumulative earnings (Ricci, 2010, p. 6). In this context, women earn lower incomes than men on average and face structural barriers, such as the widespread use of fixed-term contracts, more limited access to top-level positions, a high incidence of part-time work (Pividori, 2024, p. 515) and frequent career interruptions linked to maternity and family care responsibilities (Addabbo et al., 2007, p. 7; Santoro, 2025, p. 309). Although some progress has been made – albeit to a limited extent – the gender pay gap (Blau & Kahn, 2000, p. 75; 2003, p. 106; Foffano & Pace, 2011, p. 663; Guarriello, 2024, p. 397; Lamberti, 2024, p. 248; Lazzeroni, 2019, p. 257) continues to represent a key indicator of persistent gender inequalities in the Italian labour market (Voza, 2025, p. 589). It cannot be interpreted solely as an expression of direct wage discrimination, but rather as the outcome of institutional and organisational arrangements that significantly af-

fect the distribution of economic opportunities (Addabbo & Favaro, 2007, p. 199; Giannini, 2012, p. 237; Gnesi et al., 2016, p. 109; Tarquini, 2024, p. 380).

From a diachronic point of view, the Italian legislature has intervened on the one hand on recruitment and retirement policies (Arnaldo, 2022, p. 1701; Fregni, 2009, p. 1017; Lovecchio, 2007, p. 1569; Petrucci, 2005, p. 2939; Uricchio, 1996, p. 668) through certain temporary tax concessions directed at companies for hiring female personnel, and on the other by trying to enhance, albeit timidly, the role of women in the sphere of family taxation (Iacobellis, 2021a, p. 89; 2021b, p. 89). With regard to income tax, the application of a higher rate to the taxation of women's income than to men's could be realised in the presence of taxation models that bundle household income and consider women's income as supplementary to men's, who are the main income earners. Family income taxation systems that are more favourable than single-parent taxation models tend to discriminate by gender, as the latter are predominantly formed by women (Marini & Salvini, 2022, p. 223, n. 12). Also the different mechanisms of family income cumulation almost always penalise women as 'second-income' recipients: the relative manifestations of income wealth are usually taxed at a higher rate than in an individually based taxation system, with a consequent disincentive for women to enter or remain in employment (Alfano, 2023a, p. 164; 2023d, p. 113 ff.).

In addition to unequal tax treatment, such a taxation system generates an implicit form of gender bias, helping to sustain a family model in which the husband works and the woman performs mostly unpaid domestic work, almost encouraging less equal couples to remain so (Ceconi, 2023, p. 71). This is the case with the 'family quotient' mechanism, common in the French system (Lamarque et al., 2011, p. 855; Llau & Herschtel, 1986, p. 79; Turchi, 2013, p. 886; 2015a, p. 397), in which for taxation purposes, in addition to the income earned by spouses, the income earned by other family members is also taken into account and given a weight (i.e. a quotient) (Cernigliaro Dini, 2007, p. 391; Di Nicola, 2009, p. 10; Giovannini, 2013, p. 221; Turchi, 2022, p. 312). Even in a system based on the 'splitting' mechanism (Birk, 2006, p. 75; Fehr et al., 2015, p. 53; Kirchhof, 2007, p. 1037; Maiterth & Chirvi, 2015, p. 24; Steiner & Wrohlich, 2006, p. 2), common in the German and US legal systems (Logozzo, 2023, p. 637; Turchi, 2015a, p. 425; 2022, p. 314), gender distortions can arise due to the application of a higher marginal tax rate in the event of an increase in income, with a consequent disincentive for the married woman to increase her work activity (Contrino, 2020, p. 11; Contrino & Farri, 2024, p. 309).

## **2. Individually based taxation in the Italian system and possible distorting effects on gender policies**

In Italy, the issue, though attractive from a theoretical point of view, no longer appears to be strictly current, as tax legislation, with a view to fairness, has for several decades opted for a mechanism of individual taxation of the income produced within a family (Marinello, 2022, p. 561; Pace, 2014, p. 783; Parente, 2020, pp. 356–357; 2022, p. 207; 2023, p. 427; 2025b, p. 83). In particular, following the intervention of the Constitutional Court (Judgment of the Italian Constitutional Court, 1976), the matter of the taxation of family income was redesigned by the Law of 13 April 1977, no. 114, which marked the transition from a principle of legal cumulation to one of decumulation (Braccini, 1977, p. 1239; Cernigliaro Dini, 2005, p. 342; Declich & Polin, 2007, p. 5; Farri, 2018; Filippi, 1989, p. 1; Gaffuri & Cernigliaro Dini, 2005, p. 134; Gianoncelli, 2018, p. 406; Logozzo, 2014, p. 53; Pace, 2018, p. 71; Proto, 1991, p. 795; Rovelli, 1995, p. 1048; Sacchetto, 2010, p. 91; 2015; Scalinci, 2004, p. 864; Scarlata, 2007, pp. 344–345; Turchi, 2015b, p. 307), characterised by the individual (or separate) taxation of the income produced by each member of the family nucleus (Allena, 2018, p. 281; Antonini, 2025, p. 267; Cecconi, 2023, p. 73; Logozzo, 2022, p. 304; Miccinesi, 2018, p. 37; Parente, 2025c, p. 125; 2026, p. 203, n. 7; Turchi, 2022, p. 20; Uricchio, 2025, p. 120; Viotto, 2014, p. 925). This model is the only one that tends to be neutral with respect to the labour supply of women and of the second income earner in general, subjecting each taxpayer to taxation only for the income attributable to him/her (Cecconi, 2023, p. 72; Colonna & Marcassa, 2013, p. 1). In this way, entry into employment can be encouraged for the spouse (the second income earner), who generally but not necessarily is female, as individual taxation and the tax burden on one partner has no effect on the other.

Nonetheless, even in the presence of a ‘pure’ individual taxation system, some family support measures introduced with a corrective purpose could create distortions and reintroduce forms of implicit gender bias (Turchi, 2012, p. 117): we can think of the deductions for the dependent spouse, still present in the Italian legal system, which could discourage the female labour supply (which is already (and still) insufficient), giving rise to a new form of implicit bias (Bettio & Verashchagina, 2009, p. 28; Cecconi, 2023, p. 72).

## **3. Gender discrimination generated by tax policy choices made by individual domestic systems**

The work of tax legislators can be influenced by real ‘gender bias’ (Barnett & Grown, 2004, p. 1; Bettio & Verashchagina, 2009, p. 5 ff.; Coelho et al., 2022, p. 4; Gunnarsson, 2020, p. 1; Stotsky, 1996, p. 1; Thomas & O’Reilly, 2016, p. 4), which consists of forms of prejudice based on the different roles played by men and women

and the expression of social and cultural norms in force at a given historical moment (Cecconi, 2023, p. 64). In principle, tax policy choices made by an individual domestic system can generate both explicit and implicit gender discrimination (Alfano, 2023a, p. 159; Martis, 2023, p. 135). The former, which is certainly forbidden and not very widespread, is qualified by European law in terms of direct discrimination (article 2(1)(a) of Directive 2006/54/EC of 5 July 2006) and occurs when a tax provision is applied differently according to gender through the provision of favourable or unfavourable tax measures expressly reserved for one gender only. On the other hand, regarding implicit or indirect discrimination (pursuant to article 2(1)(b) of Directive 2006/54/EC), the tax provision, while applying to all genders equally, nevertheless produces discriminatory effects due to its different impacts on men or women, interfering with socio-economic reality and cultural models (Cecconi, 2023, pp. 64–65; Marinello, 2023, p. 561; Marini & Salvini, 2022, p. 220).

Explicit gender bias, which is certainly easier to recognise, has been almost completely eliminated from modern tax systems, with the exception of ‘reverse gender bias’ (Bettio & Verashchagina, 2009, p. 19), which consists of measures aimed at improving the situation of women (Cecconi, 2023, p. 65). Implicit discrimination, although tied to gender-related situations, may occur to the detriment of the economically disadvantaged or those who carry out their activity in certain ways (e.g. as sole proprietorships instead of using corporate models), irrespective of gender: in such a case, the reasonableness of the tax measure aimed at mitigating or eliminating discrimination should be assessed on the basis of non-gender-related elements (Marini & Salvini, 2022, p. 228; Martis, 2023, p. 136).

The complete elimination of implicit bias is quite difficult (Iervolino, 2022, p. 48); since the tax system operates in the context of socio-economic dynamics in which various human behaviours are relevant, there cannot be total neutrality with respect to the choices made by men and women, since there is always a diversified effect according to gender (Bettio & Verashchagina, 2009, p. 120). One form of implicit discrimination that is a disincentive to women’s participation in the labour market resides in the overall regressive trend in the taxation of certain types of income, with the consequent significant weakening of the redistributive function proper to modern tax systems (Alfano, 2023a, p. 164, n. 16). This is a distortion that results from the different composition within the family of the income produced by the man and the woman, and requires an enhancement of the tax situation of the ‘secondary family earner’ through a facilitated taxation mechanism (Marinello, 2022, p. 561).

#### 4. The compatibility of the 'gender tax' with the constitutional principles governing the Italian tax system

It is therefore necessary to ask ourselves what could be the most appropriate interventions in the field of income taxation to incentivise female participation in employment that are still consistent with the general principles of the Italian tax system. One possible tool could be the provision of a 'gender tax' (Alesina et al., 2007, p. 2; 2011, p. 1), a form of facilitated taxation of women's income (Marinello, 2022, p. 561). Given the greater elasticity in the female labour supply compared to the male (Cecconi, 2023, pp. 67–68), which is ascribable to an allocation of domestic work within the family that favours the husband, such a rewards-based system should create a lower tax rate on women's work, in line with the principle of optimal taxation (Ramsey, 1927, p. 47), whereby tax bases with greater tax elasticity should benefit from lower taxation (Alfano, 2023a, pp. 166–167; Marini & Salvini, 2022, p. 227). Conceived in this way, the gender tax would have no effect on the deficit, since the lower taxation of women would be compensated for by higher taxation on men (Colonna & Marcassa, 2013, p. 5; Stefanutto, October 2020, p. 8), although it could contribute to reducing the gender gap – in terms of labour supply, the minimum wage and training – through non-tax measures (e.g. parental leave or 'pink' quotas). Such a model could present critical issues in terms of its constitutional legitimacy (Marini & Salvini, 2022, pp. 227–228), in addition to its disregarding of families other than the traditional husband and wife and the fact that it does not take into account the different stratifications that exist in society and that are equally deserving of attention.

Above all, reference to the principle of the ability to pay, under article 53(1) of the Constitution, is part of a network of values that characterise the Italian Constitution of 1948 with a clear openness to the model of functional finance, aimed at directing tax revenues to remove the economic obstacles that effectively limit the freedom and equality of individuals and preventing the full development of the person (Gallo, 2026, p. 7 ff.; Marinello, 2022, p. 561; Uricchio, 2026, p. 2). This brings to the fore the relationship between the principle of the ability to pay enshrined in article 53(1) and the fundamental principles contained in articles 2 and 3: on the one hand, the principle of equality in tax matters (Gallo, 2012a, p. 7; 2013, p. 321), which postulates equal treatment of identical situations and different treatment of different situations, implies the equal taxation of situations that are compliant in terms of the ability to pay and unequal treatment in the presence of different attitudes to contribution, unless there are particular conditions that can legitimise identical regulations for different situations or different regimes for identical cases (Judgments of the Italian Constitutional Court, 1960, 1980, 2004). On the other hand, the tax legislation does not violate the principle of equality in the presence of favourable tax treatments aimed at achieving constitutionally relevant purposes (Iacobellis, 2021a, p. 90; 2021b, p. 89; Marinello, 2022, p. 561).

## **5. The constitutional justification of tax treatments differentiated on the basis of gender**

In the abstract, an advantageous system based exclusively on the gender of the taxpayers could give rise to a form of reverse discrimination of dubious constitutional legitimacy, inasmuch as it is aimed at establishing an explicit positive differentiation to the advantage of one gender without considering the situation of taxpayers who, although they belong to a different gender, find themselves in the same starting position (Alfano, 2023a, p. 168). In reality, there is no doubt that even incomes of equal amounts, if they have a different nature, are capable of manifesting a different economic potentiality (Carpentieri, 2021, p. 323; Lupi, 2011, p. 400): prospectively, even if the incomes earned by taxpayers of different genders are identical in absolute value, the social and cultural problems that characterise the socio-economic context bring to light a different ability to pay, thus legitimising different taxation (Pace, 2024, p. 928).

While it is true that the principle of the ability to pay represents the presupposition of taxation, identifying the maximum amount of tax (Judgment of the Italian Constitutional Court, 1966), this does not exclude, provided that this limit is respected, that the same acts or facts may at different times give rise to tax levies of different amounts, according to the tax policy objectives pursued from time to time by the legislature (Cecconi, 2023, p. 78). From this point of view, the incomes of men and of women generate profoundly heterogeneous situations that could justify the provision of a reduced rate for the latter in order to incentivise women's work, so as to put it on a par with men's (Pace, 2024, pp. 929–930). Men's employment status, which has undeniable privileges compared to women, would thus legitimise a differentiated taxation, which would be suitable for expressing the ability to pay of those who derive an economic advantage from it (Gallo, 2013, p. 329).

In the same way that taxpayers living in different territorial areas may have differentiated tax treatments justified by quantitatively equal manifestations of wealth, identical wealth produced by taxpayers of different genders may justify different taxation so as to give effect to the duty of social solidarity expressed in article 2 of the Constitution (Antonini, 2022, p. 1 ff.; La Rosa, 1968, p. 294) because of the particularly disadvantageous conditions that characterise female labour (Pace, 2024, pp. 928–929; Voza, 2025, p. 589). A choice for differentiated taxation could thus respond to that canon of reasonableness that allows for derogation to the constitutional principle of equality, bringing situations that are only formally equal back to substantial equality (Giovannini, 2022, p. 76; Pace, 2024, p. 929).

## **6. The adoption of extra-fiscal measures and taxation mechanisms aimed at supporting the secondary earner**

Alternatively, rather than the use of purely fiscal measures, women's access to the labour market could be incentivised through the provision of non-repayable financing. This is the case of the 'Fund in support of women's enterprise', established in Italy by article 1(97) of the Law of 30 December 2020, no. 178, in order to promote and support the establishment and strengthening of women-led enterprises with non-repayable grants and low-interest loans, so as to contribute to spreading the values of entrepreneurship among women and to maximise their contribution to the economic and social development of the nation.

A further solution could lie in the implementation of a promotional taxation aimed not so much at differentiated taxation on the basis of gender, but at providing a taxation mechanism aimed at supporting the income of the secondary earner within the family unit, regardless of their gender, which would be alongside the typical tax deductions for dependent family members (Marinello, 2022, p. 561). The main beneficiaries of this tax treatment would be working women (Bettio & Verashchagina, 2013, p. 168; Gunnarsson, 2020, p. 4; Gunnarsson & Spangenberg, 2019, p. 141; Rastrigina & Verashchagina, 2015, p. 7; Spangenberg, 2021, p. 15), who, much more than men, are sometimes forced to significantly sacrifice their professional ambitions and produce the smallest income within the household, bearing the burden of care and assistance for their children or other more needy family members (Marinello, 2022, p. 561; Pace, 2024, p. 917; for a comparative analysis, see Stefanutto, November 2020, p. 1). The imbalance in the distribution of family care responsibilities, which continue to fall predominantly on women, constitutes a structural factor of inequality capable of directly influencing decisions regarding labour market participation (Del Boca & Vuri, 2007, p. 805; Giancola & Salmieri, 2011, p. 233). It fosters family arrangements in which women's income plays a secondary or fragmented role, with cumulative effects in terms of reduced economic autonomy, weaker social security protection, and greater exposure to the risk of poverty (Addabbo et al., 2010, p. 123).

In this context, the tax system is liable to produce distortions that are incompatible with the principles of substantive equality and the ability to pay, insofar as it regulates situations that are substantially unequal through formally neutral rules (Aulenta, 2022, p. 100; Gallo, 2012a, p. 19; 2013, p. 321). The lack of full individualisation of taxation, together with the limited fiscal recognition of unpaid care work, contributes to an underestimation of households' actual ability to pay and to an inequitable distribution of the tax burden. Attention to the imbalance in care responsibilities therefore strengthens the theoretical and methodological foundations of the research and legitimises the exploration of targeted support instruments aimed at assisting secondary earners from a gender perspective, promoting greater substantive equity and improving the overall efficiency of the system by enhancing currently un-

derutilised productive potential and fostering a more balanced sharing of family responsibilities (Ciarini, 2011, p. 269).

From a pragmatic point of view, such a favourable tax system could take the form of an automatic reduction of the marginal rate applicable to the secondary earner's income, while the primary earner's income would be taxed according to the ordinary rates: in order to characterise this regime in a more redistributive sense (Gallo, 2026, p. 7 ff.), the amount of the reduction would then be adapted to the different income brackets, with a percentage reduction that would be greater for the lowest bracket and gradually decreasing for the higher brackets (Marinello, 2022, p. 561). This solution is fully in line with the principle of substantial equality, as it places 'weaker' earners of family incomes on the same level without giving direct importance to gender. It also complies with the principle of the ability to pay, since it is based on an economically assessable parameter, consisting in the secondary earner's subjectively lower aptitude to contribute. An intervention on the marginal rate would further enhance the principle of progressiveness in the tax system pursuant to article 53(2) of the Constitution (Schiavolin, 2006, p. 151) – which today is in deep crisis as a result of recent changes to the income tax system (Canè, 2018, p. 439; Carpentieri, 2012, p. 68; 2025, p. 257; Gallo, 2012a, p. 39; 2012b, p. 292; Stevanato, 2016, p. 7) – and its redistributive scope (Gallo, 2026, p. 7 ff.; Marinello, Pellegrino, 2025, p. 468).

## Conclusions

An attempt in this direction, which has remained substantially unimplemented and was not proposed again in the current tax reform (Law of 9 August 2023, no. 111, and subsequent legislative decrees for implementation) (Alfano, 2023a, p. 169; Gianoncelli, 2023), was made during the 18th legislative period with article 3(1)(b) (1) of the draft enabling act for tax reform (A. C. 3343, approved by the Council of Ministers on 5 October 2021). In conferring the delegation to the government for revision of the personal income tax system, this draft identified, among the guiding criteria for the reform of personal income tax, respect for the principle of progressivity of tax according to increasing rates applied to income brackets and the gradual reduction of average effective rates. This was also in order to incentivise supply and participation in the labour market, with particular reference to young people and second-income earners (Alfano, 2023a, p. 166; Marini & Salvini, 2022, p. 229; Pace, 2024, p. 920, n. 15).

This was a timid experiment, aimed at reducing the distorting effects of the tax system rather than using the tax lever for concrete equality between men and women (Ceconi, 2023, p. 63). The apparently neutral choice of taxing the second income earner less heavily has been criticised, as it is considered an unsuitable solution to expressing real support for families and is liable to even favour male taxpayers, thus

making the measure arbitrary and unmotivated, despite it being designed to favour women (Alfano, 2023a, p. 169; Pace, 2024, p. 931). In reality, though, this objection does not seem convincing, since the favourable treatment, aimed at the generality of taxpayers, could contribute to limiting gender inequalities.

Therefore, in the family sphere, in order to reduce the gender gap (Izzi, 2024b, p. 645) in a model of individual personal taxation, a form of tax support for the secondary earner (whether male, female or other), even outside the traditional family unit, becomes an equitable solution that is reasonable from an equality point of view, is in accordance with the general principles that inform the Italian tax system and does not create any discrimination to the detriment of one-parent families (Marinello, 2022, p. 561). A review from a gender perspective of the tax policies reserved for families could thus make it possible to intervene effectively in the dynamics of the labour market, facilitating access to it by the second income earner (Marini & Salvini, 2022, p. 236).

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