Gender and Revenue Administration
ALBANIA

14/03/2023
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Gender Responsive in Albania

Gender Responsive Budgeting in Albania began with a decision of the Council of Ministers in 2012.

Albania’s gender budgeting initiative is driven in large measure by its candidacy for EU membership and support from UN Women.

It is also strongly influenced by the model in place in Austria.

As candidate for EU membership, the country has been working toward the restructuring of its economy and the reorganization of its administration in accordance with EU agreements.

**Since 1995 there have been many developments, in the area of gender equality, antidiscrimination etc....**

The legal framework for the promotion of legal equality has been considerably improved by the ratification of a series of important international instruments and by other amendments.
Developments, in the area of gender equality


Year 1998: The Constitution of the Republic of Albania
Year 1999: Law no. 8454, 04.02.1999 “For the Ombudsman”
Year 2004: Law no. 9198, 01.07.2004 “On Gender Equality in the Society” (repealed)
Year 2010:
1. Law no. 10221, 04.02.2010 “On the Protection from Discrimination”
2. Law no.10237, 18.02.2010 “On Health Security at Work”
Year 2011: Law no.10399, 17.03.2011 “On assistance and social services”
Year 2013: Common Instruction No. 21 dated 21.06.2013, between MoLSAO and the Ministry of Finance “on definition of procedures that must be followed for gender integration in medium term budget program”
Year 2014
3. Employment Promotion Program “For unemployed jobseekers in difficulty” no.48, 11.01.2012, amended with no. 192, 02.04.2014

MAY 2021 Council of Ministers Approved NATIONAL GENDER EQUALITY STRATEGY AND ACTION PLAN, 2021–2030,
Gender Responsive in Albania

Albania’s population at 1 January 2021 was 2,829,741, a of 0.6 % from 2020. During this year the number of women in Albania decreased by 0.4 %, while the population of men decreased by 0.7 %. The female population is 50.2 %.
Human resources in the tax administration

Tax Administration Organizational Structure is a function-based structure mixed with some territorial aspects. It is organized with three business streams and a network of 13 Regional Tax Offices (RTO) and a Large Taxpayer Office (LTO) contributes approximately 40% of GDT revenue:

- **Ministry of Finance and Economy**
- **General Directorate of Taxation (HQ are assigned 308 employees)**
- **Program composition**
- **Supporting program**
- **Operational delivery**
- **13 Regional Tax Offices (RTO) that contributes approximately 40% of GDT revenue (234 employees)**
- **LTO that contributes approximately 40% of GDT revenue (234 employees)**
Human resources in the tax administration

The GDT has autonomy for planning and managing decision regarding budgetary matters based on meeting objectives, although according to the law Ministerial approval is required for reallocations.

Human resource policies and processes assure merit-based selection, appraisal, and promotion within the Tax Administration

*Prime Minister Order Nr. 33/20 approved the last changes to Tax Administration Structure.*

**77% or 1122 are Civil Servants that apply requirement of Law 152/2013 and**

**23% or 328 are contracted based on Labor Code**

<table>
<thead>
<tr>
<th>Total number of staff approved is 1,450, while human recourses in place in 2022 are 1261, and;</th>
</tr>
</thead>
<tbody>
<tr>
<td>➢ 570 women’s 45.2%</td>
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<tr>
<td>➢ 691 men’s 54.8%</td>
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</table>

<table>
<thead>
<tr>
<th>Female in executive positions 38.8%</th>
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<tr>
<td>➢ From 4 high level positions 3 are women officials</td>
</tr>
<tr>
<td>➢ From 32 mid level directors 11 are women.</td>
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</tbody>
</table>
Revenue and taxpayer population

Structure of Revenue Income in Albania:

- Net revenue from taxes counts 58.5% of total net revenue.
- Health and social contributions counts 41.5% of total net revenue.

Net revenue from taxes collected in 2022, are 285.5 billion Albanian LEK or 14% more compared with 2021.

Taxpayers registered for each type of tax

Revenue from Health and Social Contribution Collected in 2022 are 118.4 billion Albanian LEK or 11.48% more compared with 2021.
Human resources taxpayer population

**Total number of declared employees in 2022 is 714,388:**

Regions with the largest number of female employees are:

- Tirana: 131,601
- LTO: 60,281
- Durrësi: 34,224

8.8% of total female employees are self-employed

<table>
<thead>
<tr>
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<tr>
<td>Constructions</td>
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<td><strong>Grand Total</strong></td>
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**Female leaders and decision makers**

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<td><strong>Grand Total</strong></td>
<td><strong>38,578</strong></td>
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</table>

Gender gap in wages:

- 2019: 10.1%
- 2020: 6.6%
- 2021: 4.5%
GENDER SOCIAL PROTECTION PROGRAM

From January 2023 the Government of Albania’s Ministry of Finance and Economy and Ministry of Health will have a Social Protection Program for mothers, who are the main pillars of the family. Mothers who have more than 3 minor children will be supported by the payment of social and health insurance for the first 5 years.

**Over 6500 mothers over the country are beneficiaries and can apply through e-Albania portal.**

**Institutions involved**

- Ministry of Health
- Social Insurance institute
- Tax Administration
Well and fair designed tax systems can help to reduce gender gaps, while improving labor-force participation, the use of gender budgeting and the enhanced economic participation of women can change quality of life.

TAX administration with a lot of data can help to build better tool kits to reduce gender inequality such as in: gender pay gap, and changing behaviors, such as participation in the workforce, consumption, and investment.