Discussion Paper

Gender and Carbon Pricing
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List of Acronyms

ETS  Emissions Trading System
ILO  International Labour Organisation
IUCN International Union for Conservation of Nature
OECD Organisation for Economic Cooperation and Development
PMR Partnership for Market Readiness
Introduction

Climate change is an urgent and global issue, but its impacts will be felt differently among individuals, businesses and communities at large. Existing inequalities, for instance, those based on gender, ethnicity, age, etc. make some groups more vulnerable than others. The intersectionality of these aspects can also exacerbate those inequalities. For example, rural and low-income women, Indigenous groups in remote areas, the elderly and the disabled will be particularly affected by climate change. This paper focuses on the gender dimension in carbon pricing.

Gender is a relevant metric to consider in the design and implementation of a carbon price in terms of the inclusivity of the design, outreach and communications process, as well as the distributional impact. Alongside metrics like income and geography, how the impact of a carbon price may be affected by gender should also be considered by policymakers. This also allows additional measures to be designed and put in place to ameliorate any undesirable effects from the outset. As carbon pricing policies become more mainstreamed and increase in ambition, the impacts of a carbon price will become more significant, only increasing the need to consider its impact across a wide spectrum of metrics.

This paper adopts a simplified binary definition of gender, i.e. men versus women, as the research it draws upon also adopts this definition. It focuses on women specifically, given that they have been historically excluded from climate change policy-making, including carbon pricing policies. As such, their specific needs, vulnerabilities and interests may have been ignored. To the extent possible, the report also analyzes gender disparities across different categories (as individuals, heads of households, workers, entrepreneurs) and offers insights on the relevance of the intersectionality with other factors such as socio-economic conditions (high/low-income), ethnicity (Indigenous and minority groups) and so forth.

1.1 Gender equality and empowerment of women

Gender equality refers to the equal rights, responsibilities and opportunities of women and men and girls and boys. This implies that the interests, needs and priorities of both women and men are taken into consideration in decision-making, recognizing the diversity of different groups of women and men (Office of the Special Adviser to the Secretary-General on Gender Issues and Advancement of Women, 2001). As women and men have different roles and opportunities at the household, economic and community level, how climate change and climate change policies affect these two groups will also differ. Taking into consideration the ramifications of these different roles and existing gender inequalities when designing climate change policies can result in more nuanced and effective outcomes.

There is also a difference between formal and substantive equality. The former focuses on consistent treatment of individuals. Substantive equality factors in differences in people’s capacities and identities and may require that certain groups or individuals be treated differently in order to achieve equitable outcomes. This paper focuses on the latter.

The importance of gender equality and empowerment of women when addressing climate change has been acknowledged in the Preamble of the Paris Agreement. Likewise, the main multilateral climate financing mechanisms, such as the Global Environment Facility, the Adaptation Fund, the Climate Investments Funds and the Green Climate Fund, begun to undertake actions to advance towards gender equality, both internally and within their work.1

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1 Please see Annex I for more details on the commitment for gender equality for both, the Paris Agreement and the Climate Finance Mechanisms
Despite this acknowledgment, gender inequality remains a persistent issue. The gender issues and magnitude of these issues will vary by jurisdiction, but they can be broadly categorized into three closely interlinked domains: endowments, economic opportunities and agency (World Bank, 2011) (see figure 1). These domains are also exacerbated in developing countries.

**Figure 01**
*Gender gaps in endowment, economic opportunities and agency*

1.1 Gaps in endowment, economic opportunities and agency

Gaps in endowment refer to differing access to health services, education and social protection. While women are more likely to occupy caregiving roles, they unfortunately have limited access to health services for themselves. Access can also differ significantly across countries and regions. With less of a safety net, women may be less able to cope with damages or weather events exacerbated by climate change than men. Higher female illiteracy rates and limited access to public information also constrains their access to information about climate risks, as well as government programs that may be targeted to them or benefit them. Equally, an underrepresentation of women in Science, Technology, Engineering and Mathematics subjects at universities means climate policies and solutions, which draw on such expertise, are more likely to be designed by men and primarily consider their perspective.

Looking at the economic side, decarbonization will affect fossil fuel intensive sectors, may see significant job losses as these sectors contract. As these tend to be male dominated sectors, the low-carbon transition may have a significant affect on men.

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2 The WBG Gender Strategy (FY16-23) builds on the conceptual framework of the World Development Report 2012 and prioritizes four strategic objectives: (1) improving human endowments; (2) removing constraints for more and better jobs; (3) removing barriers to women’s ownership and control of assets; (4) enhancing women’s voice and agency and engaging with men and boys.

3 Possibly as a result of restrictions in their mobility and their lack of, or limited access to, household financial resources. For more, see WHO, 2019.

4 The WEF Global Gender Gap Report (2020) shows a persistent gender gap in technical fields with only 15% female workers in engineering roles, for instance.
The secondary effects of these job losses, for instance, on those towns and communities dominated by fossil fuel industries, will also need to be examined. In terms of economic opportunities, female labor force participation tends to be lower than that of male, making women less likely to benefit from the jobs generated by a shift to a low-carbon economy. Women also dedicate more time than men to informal and/or unpaid work, including care and domestic work. This limits the financial capacity of women to absorb shocks from climate-related events and invest in/purchase low-carbon technologies for residential and productive use. This also suggests that policies affecting basic commodity prices, like carbon prices or fossil fuel subsidy reform, may also affect women and men differently. Gender bias and discrimination are also unfortunately common in shaping access and control over assets and resources. Lack of access to collateral and high transaction costs limit access to credit and investment opportunities for women in financial markets, including in climate finance markets.

Finally, women still face persistent challenges in accessing policy and decision-making process in many countries (United Nations Development Programme, 2013). Worldwide, women account for 25 percent in parliaments or lower houses (Inter-Parliamentary Union, 2020). Overall, power structures, norms and practices may prevent women from actively participating as both decision-makers and stakeholders in the policy making process. As such, climate policies and decisions on how to use – and who benefits – from the revenues generated by these policies are largely shaped by men and may overlook women’s needs and interests.

2 Scope of paper

There is a considerable body of literature focusing on gender and climate change. However, research has traditionally focused on gender and adaptation or gender and vulnerability. When looking at carbon pricing policies, there is a growing body of work and policy best practices that look at the social implications of putting a price on carbon, but the gender dimension has largely been unaddressed. Ex-post and ex-ante studies on the distributitional impact of carbon pricing have focused instead on different sectors, geographic regions and income levels. The lack of research on the nexus between gender and carbon pricing may be partly due to the absence of an established methodology or conceptual framework drawing from different disciplines and the variety in design of carbon pricing policies, the latter of which can make it hard to make more generalized findings (Chalifour et al., 2010, 2012). However, broader speculation is beyond the scope of this paper. Literature examining the nexus between gender and fiscal policy, a

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5 Notably land and financial services, with women making up 12.8% agricultural holders in the world (FAO, 2015). The indicator “Distribution of agricultural holders by sex” is one of the most prevalent of the available gender and land indicators. It measures the extent to which women and men have the management responsibility of agricultural production resources, not only land resources. However, such indicator typically identifies only one holder per holding, so it tends to underestimate the management role of household members (FAO, 2015).

6 According to the International Union for Conservation of Nature’s Environment and Gender Index, in 2015, women accounted for 7 percent of global finance ministers and 12 percent of global environmental-related ministers (International Union for Conservation of Nature(a) and International Union for Conservation of Nature(b), 2015). In the European Union, women occupy about 25% of high-level public sector positions such as in the transport, energy and environment departments (European Institute for Gender Equality, 2015). Studies show that environmental treaties are more likely to be endorsed in countries with higher proportions of women in Parliament (OECD, 2018. Policy Coherence for Sustainable Development and Gender Equality: Fostering an Integrated Policy Agenda). Also, experiences in India and Nepal suggest there is strong and clear evidence of the importance of including women in forest management groups for better resource governance and conservation outcomes (Leisher C., Temsoh G., Booker F. et al., 2010). Does the gender composition of forest and fishery management groups affect resource governance and conservation outcomes? A systematic map. Environ Evid 5, 6 (2016). https://doi.org/10.1186/s13750-016-0057-8).

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8 When looking at carbon pricing, this paper focuses on three explicit carbon pricing instruments: carbon taxes, Emissions Trading Systems (ETS also referred to as cap-and-trade programs) as well as crediting mechanisms (tradeable units are issued to actors that voluntarily implement approved emissions reduction or removal activities).

9 For more details, please see the German Technical Cooperation (GTZ) brief (2015) and Joshi (2017). The first focuses on the explicit and implicit gender biases of taxation, the second identifies four main issues to understand the gendered effects of taxation (especially in developing countries): i) bias in tax structures; ii) revenue levels; iii) women in tax administration; and iv) point of service payments.
the gendered impacts of environmental taxation\textsuperscript{10}, environmental equity of carbon pricing policies\textsuperscript{11} and distributional impact of fossil fuel subsidy reforms\textsuperscript{12} may offer some insights or analytical frameworks. This paper focuses on how women and men are represented in the policy making process (i.e. procedural issues) and offers some preliminary observations on how they may be differently affected by a carbon price (i.e. the distributional impacts).

2.1 Structure

The paper is structured in five parts: The first section looks at the World Bank’s FASTER\textsuperscript{14} principles of carbon pricing policy design from the lens of procedural and distributional gender justice. The second section focuses on the stakeholder participation process, highlighting the need to promote equal representation and active participation of women and men across stakeholders’ groups. The third section looks at the distributional impact of a carbon price on women and men, including the positive benefits, as well as any direct or indirect costs of a carbon price. Following this, the fourth section looks at the use of revenues from carbon pricing policies – and how these can be designed to ameliorate any negative benefits and promote gender equality. Finally, the last section of the paper concludes with some initial recommendations as to how policymakers can start to systematically identify and tackle gender inequalities in the policy process of a carbon pricing instrument, as well as the impacts of a carbon price.

3 The FASTER principles for carbon pricing policies

To support the effective implementation of carbon pricing, the World Bank has developed the FASTER principles (World Bank Group, 2015). As outlined in the table below, these principles establish a framework in which policymakers can assess how women and men are affected by carbon pricing policies, as well as how both are included in the policymaking process.

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10 Cottrell et. al. (2018) identifies the results of existing research on gender and environmental taxation and gives insights on the potential gendered impacts on a sectoral basis, including in energy, natural resources, transport and water and wastewater.
12 Rebosio et. al., (2015) and International Institute for Sustainable Development (2016) focus on the relevance to apply gender lens to energy subsidies reforms.
14 Faster, Alignment of policy objectives, Stability and predictability, Transparency, Efficiency and cost-effectiveness, and Reliability and environmental integrity.
### FASTER principles and its gender dimension

<table>
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<tr>
<th>Principle</th>
<th>Definition</th>
<th>Gender dimension</th>
<th>Gender concerns</th>
</tr>
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| **Fairness** |  ● Carbon pricing policies reflect the “polluter pays” principle  
● Contributes to equitably distributing costs and benefits  
● Avoids disproportionate burden on vulnerable groups | Distributional |  ● Are the costs and benefits distributed equally among men and women (including households, male- vs. female-led firms and other segments?)\(^{15}\)  
● Are additional measures needed to prevent any undue burden? |
| **Alignment of policies and objectives** |  ● A carbon price is part of a suite of measures facilitating competitiveness and openness  
● Ensures equal opportunities for low-carbon alternatives  
● Interacts with a broader set of climate and non-climate policies | Distributional  
Procedural |  ● Is the policy aligned with international frameworks or national policies on gender equality?  
● Should policymakers include specific assistance or programs to support women in the carbon pricing design?\(^{16}\) |
| **Stability and predictability** |  ● Embedded within a stable policy framework  
● Provides constant, credible and strong investment signal  
● The intensity of the signal increases over time | Distributional | A gradual and phased in approach may help smaller businesses and low-income households, included those headed by women, adapt to the carbon price. |
| **Transparency** | Clear in design and implementation | Procedural |  ● Are there barriers preventing women from accessing and understanding information on the carbon pricing policy?\(^{17}\)  
● Can women equally participate in the policy design process (e.g. stakeholder consultations)? Are there barriers that need to be addressed? |

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\(^{15}\) From a gender standpoint this would include a consideration of how female-led firms are affected compared to male-led firms, employment opportunities for female and male employers, as well as the vulnerability of women and men from different income levels. Differences across such categories are likely to skew the distribution of the costs and benefits of a carbon price policy, so undermining its potential to promote fairness.

\(^{16}\) Policymakers could include specific assistance or targets for women in green jobs programs based on national gender targets. The global energy transition is generating an array of social and economic benefits, including growing employment in green jobs. IRENA estimates that the number of jobs in the sector could increase from 10.3 million in 2017 to nearly 29 million in 2050. Yet, persisting barriers such as gender roles and stereotypes, imbalances in the STEM fields and constraints for inclusive institutions and networks in both public and private sector, may prevent job opportunities from being equally accessible to women and men. As such, many countries are defining/implementing strategies to achieve specific targets on this.

\(^{17}\) Numerous barriers may prevent women, especially those from vulnerable groups (e.g. illiterate, indigenous, etc.), from having adequate information and effectively participating in stakeholder consultations. Lack of access to information and participation may lead to misunderstanding over the rules/procedures to be applied and eventually to overall mistrust in the policy. For instance, REDD+ provides for carbon offset credits in the forestry sector, a sector which is overwhelmingly male dominated. Existing evidence suggest that REDD+ programs often fail to reach out women and provide them with adequate information or involve them in decision-making (Sellers, 2016).
Beyond reduction in GHG emissions, carbon pricing policies can generate multiple benefits, including improved health, energy security, jobs creation, etc. (For more see Heine et. al., 2019). Analyses that factor in the distributional impact of carbon pricing like the reduction in air pollution, should be able to give policymakers an indication as to how this differ along gender lines. An ETS will require additional institutional and administrative frameworks, including legislation and institutional bodies, and this may give the opportunity to design mechanisms to ensure equal participation and representation of interests of women and men in policy process. Alternatively, it could also entrench existing gender inequities and let large firms and industry groups have a greater say in the policy process. In the case of carbon taxes, they can be inserted and implemented within existing frameworks. On one hand, this would allow less flexibility in terms of designing mechanisms for formal and effective participation of women and men. On the other hand, it creates no new opportunities to influence the policy process. However, broadly speaking, neither an ETS or carbon tax by itself are preferable in terms of the opportunities it offers for equal gender participation.

As a principle of procedural fairness, female and male stakeholders should be adequately represented and balanced in their negotiating power to ensure their concerns are addressed. The rationale for procedural gender justice goes beyond justice and women’s rights. Carbon pricing works by shifting consumption, production and investment behaviors across the society. Allowing men and women to influence the carbon pricing policy design will encourage a more nuanced policy that can more effectively change consumption patterns, production and investment decisions. Procedural gender justice can also help ensure a more equitable distributional outcome for women.

According to Chalifour et. al. (2012), there are two aspects to evaluate the procedural fairness of a carbon pricing policy. The first is the extent to which all stakeholders participate in the policy selection, design and implementation (i.e. formal participation). The second relates to the negotiating power of stakeholders in the policy process, or how effectively they can participate to raise their needs and interests. Achieving these does not overly depend on the choice of a carbon tax or an ETS but rather on the policy design and stakeholder outreach process, national legislation (e.g. mandatory requirements to ensure equal participation in policy decision-making), gender roles and norms, as well as existing gender inequities in relation to political participation. Governments may want to assess the gender balance and representation of the institutions and stakeholders involved in the design process. Policymakers may also want to consider specific national legislative processes or mechanisms to increase female participation. For instance, in Scotland, the Scottish Women’s Convention was established in 2003 and financed by the Scottish Executive as a mechanism for engagement between women’s organizations and policymakers. It enables a broad range of women’s organizations in Scotland to discuss policy-related issues, engage with the Parliament and Executive and influence policy decisions (European Commission, 2005).

### Procedural gender justice

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### Principle | Definition | Gender dimension | Gender concerns
--- | --- | --- | ---
Efficiency and cost-effectiveness | Improves economic efficiency | Distributional | Increasing efficiency should not exacerbate or perpetuate gender inequalities, many of which – e.g. wage gap or credit access – stem from the current market structure
| Reduces mitigation costs | |
Reliability and environmental integrity | Result in measurable reduction in environmentally harmful behavior | Distributional | Are the broader benefits of these reductions, like cleaner air and water, being felt by women as well? (18)

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18 Beyond reduction in GHG emissions, carbon pricing policies can generate multiple benefits, including improved health, energy security, jobs creation, etc. (For more see Heine et. al., 2019). Analyses that factor in the distributional impact of carbon pricing like the reduction in air pollution, should be able to give policymakers an indication as to how this differ along gender lines.

19 An ETS will require additional institutional and administrative frameworks, including legislation and institutional bodies, and this may give the opportunity to design mechanisms to ensure equal participation and representation of interests of women and men in policy process. Alternatively, it could also entrench existing gender inequities and let large firms and industry groups have a greater say in the policy process. In the case of carbon taxes, they can be inserted and implemented within existing frameworks. On one hand, this would allow less flexibility in terms of designing mechanisms for formal and effective participation of women and men. On the other hand, it creates no new opportunities to influence the policy process. However, broadly speaking, neither an ETS or carbon tax by itself are preferable in terms of the opportunities it offers for equal gender participation.

20 The Scottish Women’s Convention is led by a board of seven members, including the chair. A dedicated staff ensures daily operations of the Convention, which include consultation responses to Scottish and UK Governments, the organization of conferences focusing on specific policy areas, and networking activities with local women and organizations.
4.1 Issues for formal and effective participation of women and men

Chalifour et. al. (2012) analyzed British Columbia’s carbon tax and the planned ETS in Australia to evaluate their fairness and impact on women and Indigenous communities. In the case of Australia’s ETS, the consultation process involved government’s ministers, large firms, energy-related firms, and NGOs. The extent to which women can meaningfully participate and have their concerns heard is likely limited as they tend to occupy a minority role in government and in sectors traditionally covered by carbon pricing, like the energy sector. Occupational sex segregation, and specifically vertical segregation, also suggest men tend to have better access than women and are more represented in senior and top positions in firms. This would be more exacerbated in vulnerable and marginalized communities, including women from minorities groups and with low-income. Additionally, the negotiating power of (often male-dominated) large firms and industry groups are also greater than other groups, such as NGOs, as they are better positioned and have greater resources to lobby and negotiate policy development.

Formal and effective participation may also be hindered by barriers to access. Women may have less time to attend consultation meetings as they tend to perform the double-duty of paid and unpaid work. There may also be literacy and communication barriers, which is a particular issue for women from minority groups.

4.2 Promoting procedural gender justice: lessons from the voluntary crediting market

Crediting mechanisms may offer some insights on how procedural gender justice can be explicitly promoted. For instance, some crediting mechanisms set mandatory standards for project certification, including social and gender criteria for project design. Verra, a voluntary crediting standard, adopted the W+ Standard – a certification label to increase benefits for women - after several years in operation. There are currently five W+ registered crediting projects, for instance, a cookstove project in Cambodia focuses on providing clean and energy efficient cookstoves with the aim of helping women save time and increase their income. This is a set of project design and implementation requirements as an optional add-on to VCS certification that includes measures to enhance women’s participation in decision-making and achieve women’s empowerment outcomes (see Box 1).

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21 At the time of Chalifour’s report, the ETS in Australia was only scheduled for implementation. Yet, the analysis was made based on the features of the Carbon Pollution Reduction Scheme, which has since been abolished.
22 Only 20% of minister positions were held by women as of January 2019 (UN Women, 2019).
23 According to the International Union for Conservation of Nature’s (IUCN) Environment and Gender Index (EGI), in 2015, women accounted for 12 percent of global environmental-related ministers, 4 percent of the World Energy Council (WEC) Chair Positions and 16 percent of WEC Secretary Positions. More specifically, in 2016, women represented only 6 percent of ministerial positions responsible for national energy policies and programs (EEIG, 2016).
25 Women made up an average of 47 percent of NGO representatives across the Rio Conventions (International Union for Conservation of Nature(s), 2015).
26 When paid and unpaid work are considered, an average, women work longer hours than men (Hyde et al., 2020).
Project seeking W+ Standard certification must involve women and/or women’s groups in project activities to promote their social and economic empowerment. Women’s involvement may be:

- central to the project’s success, which means involved in project implementation and monitoring;
- part of the project supply chain;
- a significant percentage of the end users of the project supply chain;
- the targeted group of the W+ project;
- a group that is likely to be adversely impacted by the project activity, but mitigation activities are applied through W+ certification.

W+ Standard certification includes as a minimum requirement to conduct a gender and stakeholder analysis to be developed through four steps: (1) identification of the key stakeholders, including all institutions and individuals that could potentially affect or be affected by the project; (2) assessment of stakeholder interests and potential impact of the project on these; (3) assessment of influence and importance of different stakeholder groups; (4) defining a Stakeholder Participation Strategy.

For every project it certifies, Gold Standard requires local consultation processes to ensure women and men equally participate and, in some cases, it may require project developers to seek input from a gender expert or stakeholder as part of the project design process (see Box 2). The Gold Standard policy also addresses distributional gender concerns as well (discussed in section 4 of this paper), including requirements like a gender analysis. Such an analysis is a tool used to identify the differences and to provide quantitative and qualitative evidence for gender roles, activities, needs and available opportunities for men and women (United Nations Development Programme, 2010).
Gold Standard: Gender Equality Guidelines and Requirements

According to the Gold Standard Gender Policy, all projects seeking Gold Standard certification are required to comply with gender sensitive requirements. This includes compliance with the gender ‘do no harm’ safeguard, undergoing gender-gap analysis and holding gender sensitive stakeholder consultations.

The standards set up a framework for gender-sensitive design and implementation, including:

- Establishment of basic gender equality safeguards and principles that apply to all projects such as requiring all project developers to conduct a gender assessment that identifies risks.
- Address gender inequalities and gender-related risks identified in project gender analyses.
- Outline mandatory ‘standard gender equality design elements’ to encourage women and men to participate equitably and meaningfully in project design and implementation; to mitigate risks of a project intervention to ensure that it does not increase gender inequity; as well as to increase the project benefits for women and men.
- Ensure gender-sensitive approaches in stakeholder consultation: information sharing equitably with women and men stakeholders is a minimum standard, in which information is both available and presented in an accessible format across all stakeholder groups, including those more marginalized (e.g. women, youth, indigenous peoples, etc.). The approach also includes opportunities for stakeholders to share information in a two-way exchange, give regular feedback during implementation and ensure their views and priorities are incorporated in design and practice.
- Provide quantifiable ‘easy-to-measure’ indicators potentially aligned to the SDG goals that measure gender-related gaps and risks.
- Establish a checklist of gender-sensitive processes, procedures and implementation risks against which auditors can check for the level of gender-sensitivity compliance.
- Gold Standard provides guidance on gender analysis, or similar methods to assess the potential roles, benefits and risks for women and men of different ages, ethnicities, and social structure and status. These studies may be used to inform project formulation, implementation, and monitoring and evaluation.

Furthermore, project proposals seeking Gold Standard certification are required to provide key information including alignment with any relevant national policies promoting gender equality.

Source: Gold Standard documents including Gender Policy, Gender Equality Requirements & Guidelines, Safeguarding Principles & Requirements, and Stakeholder Consultation and Engagement Requirements.

Given existing gender gaps, explicit policies and requirements can help ensure that women have the opportunity to be – and are – equally represented in how carbon pricing policies are designed, but also ensure the engagement of men as key actors in promoting a more balanced distribution of power in the policymaking. Equally, conducting an analysis of the differentiated impacts on women and men alongside traditional cost-benefit analyses and impact assessments may help ensure that gender concerns are appropriately raised and discussed as part of the stakeholder consultation process.
4.3 Identifying and addressing procedural gender issues

From a procedural gender perspective, promoting an equal representation and active participation of women and men throughout the policy decision-making process is likely to result in more equal distribution of benefits and burden-sharing of policies. This includes aligning with national frameworks, mapping key stakeholders with the gender aspect in mind, transparently reporting on these metrics, designing a gender-sensitive engagement strategy and assessing effectiveness.

Alignment with national frameworks
National frameworks may already have requirements and mechanisms to promote gender balanced representation and participation in overall policy decision-making, as well as women-focused national institutions that policymakers can build alliances with as part of their carbon pricing design process. To engage in REDD+ programs and develop the Readiness Preparation Proposal, Cameroon has established a National REDD+ and Climate Change Civil Society Platform, which includes the involvement of the African Women’s Network for Community Management of Forests. Additionally, a Gender and REDD+ Task Force has been specifically established (International Union for Conservation of Nature & USAID, 2015).

Collecting and reporting sex-disaggregated data
Reporting and reviewing sex-disaggregated data is a first step for policymakers to build a more gender inclusive process. For instance, what is the gender breakdown across the key policy institutions and stakeholders? What role(s) will they play, how will they be affected by a carbon price and what are their priorities and expectations? Sex-disaggregated data should be adequately and transparently reported, including across categories (community members, entrepreneurs, representatives of institutions, civil society, etc.) and the number of meetings held with different stakeholder groups to ensure a balance between different interests and the equal representation in such groups. International organizations as, among others, the International Union for Conservation of Nature, the World Resources Institute, the International Network on Gender and Sustainable Energy, the regional European Institute for Gender Equality Gender Statistics Database, the Latin American Energy Organization, as well as national institutes for statistics and research may represent a relevant source for data and evidence on female and male representation in the energy sector, including measures and frameworks for the collection of data.

Gender-sensitive engagement
Designing a gender-sensitive engagement strategy may require specific plans tailored to women and their socio-economic conditions. For instance, there may be a need to put in place additional educational/capacity building activities to address knowledge gaps. This can help ensure all stakeholders participate meaningfully, especially those who may face barriers to participate as vulnerable and marginalized women. This can also help to address imbalances in negotiating power among groups, and between female and male representatives, and ensure engaging with men to change existing social norms that lead to unequal distribution of power. Layering an intersectional approach may also mean a different approach for women in rural versus urban regions or women in different income brackets.

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27 Hessami et. al. (2020) have conducted a literature review on the substantive effects of female representation on policies. Both in developing and developed countries, the increase of female representation has contributed to influence policy choices and priorities toward redistribution and the provision of public goods in relation to education, health, including childcare. In addition, positive effects include improved institutional quality through reduced corruption and rent-extraction by those in power.
28 This includes institutions, community members, private sector and civil society organizations (including women’s groups).
29 In Morocco, organizing meetings in women’s houses have helped address limitations rural women face in speaking up and participating in local projects. The United Nations Development Programme guidebook on community-based adaption projects has more guidance on gender sensitive participation (2010).
Assessing effectiveness
Assessing the gender inclusivity of engagement strategies can be achieved through a review of the quantitative metrics gathered and through qualitative assessments of the stakeholder meetings. The extent to which their specific demands and priorities are discussed and addressed within the carbon pricing policy design and implementation can give a sense of the quality and effectiveness of their participation. It is also important for policymakers to review whether meetings with different groups and female and male representatives are appropriately convened by the institutions and are part of a designed strategy or following a specific stakeholder demand. As for the second case, this may be the result of not having adequately identified key stakeholders, which risks overlooking their views and opinions.30

5 Distributional gender justice

The main concern about distributional gender justice is how the carbon price will affect men versus women, as well as their ability to reduce their emissions (and thereby the burden of the carbon price).31 Carbon pricing policies will create winners and losers as the costs and benefits of the policy will not be evenly distributed across society. All policies will have distributional effects. As a carbon price affects basic commodity prices, its distributional impacts may be more visible but alternative policies will also have distributional impacts. Traditionally, distributional impact assessments have focused on the impact of an increase in the price of GHG emissions – and thereby the price of energy (gas, heating, natural gas and electricity) - on the economy. They have also looked at the effect of a carbon price on specific sectors32, income levels33 or geographic regions.34 How the revenue generated by a carbon price is used will also substantially affect the distributional impact. In addition, carbon pricing literature is starting to consider and quantify the broader benefits of a carbon price (i.e. beyond emissions mitigation)35. More work needs to be done to better understand how carbon pricing affects men and women by collecting and using sex-disaggregated data into distributional impact analyses. With the exception of Chalifour’s 2010 study on British Columbia’s carbon tax and Québec’s ETS (see box 3), hardly any research has been done on the distributional impact of carbon pricing through the gender lens. In addition, such findings are likely to be jurisdiction specific as they are contingent on local factors and the design and role of the carbon pricing instrument.

30 Rojas and Siles (2015) also suggest some quantitative indicators to measure the involvement of women in decision-making and community participation strategy, e.g. number of ideas presented by women in debates, percentage of ideas presented by women which are being followed in debates, etc.
31 Other concerns like the respective contribution of men and women in terms of their greenhouse gas emissions may also go beyond distributional justice but are beyond the scope of this paper.
32 Competitiveness concerns have always been a primary focus of distributional impact analysis. The impact of an increase in the price of fuels may be negative (e.g. increasing costs of production for fossil fuel intensive companies) or positive (e.g. providing a competitive advantage to low-carbon industries and generating new jobs) More information on this issue can be found in the Report of the High-Level Commission on Carbon Pricing and Competitiveness (World Bank, 2019).
33 This can highlight the impact on high-income versus low-income households to commodity price changes.
34 This may identify fossil fuel intensive regions or other vulnerable communities that may be more affected.
35 For more see the upcoming World Bank Guide on the Development Benefits of Carbon Pricing (expected 2021). The most significant benefits are the health and economic benefits of an increase in air quality as a result of decreased emissions. Other benefits also include improvements in water quality and quantity, soil health, biodiversity, transport (e.g. reducing traffic accidents and congestion), industrial and agricultural productivity, as well as fiscal benefits (e.g. reducing the informal sector) (Heine et al., 2019).
Chalifour (2010) analyzed British Columbia’s carbon tax and Québec’s ETS from a feminist perspective, specifically focusing on the distributional impacts between women and men and the risk of regressivity. The study uses the income level of women and men as the main indicator for sharing the burden of the cost of the carbon price and concludes that on its own, it has a regressive effect, with distributional impacts likely differing for men and women. Chalifour finds increased costs as a result of the carbon tax would have a greater effect on women. A similar finding was reached based on the wage gap between men and women in Québec. However, Chalifour cautions that assessments of regressivity of carbon pricing should be evaluated in the context of the overall carbon pricing policy, which often includes measures to offset at least some of the distributional impacts (e.g. refundable tax credit). She also cautions against evaluating distributional impacts in isolation, since all climate policies (whether in the form of pricing or more traditional regulations) have distributional impacts, as does the absence of climate policies.

5.1 Identifying and addressing distributional gender issues

Similar to recommendations made in the previous chapter, collecting and reporting on sex-disaggregated data will be an important first step for policymakers to conduct a gender analysis on their carbon pricing policy/policy proposals. Piloting gender-sensitive policies, as well as monitoring and evaluating the outcomes of a carbon price can also help improve gender-related outcomes.

Gender analysis and collection of sex-disaggregated data

Doing gender analyses alongside more traditional cost-benefit analyses or impact assessments can ensure women’s concerns are adequately addressed. This may require policymakers to collect new forms of data if not already disaggregated by sex. For instance, the government may already collect household data, but collecting gender relevant data both at individual and household level can help to understand roles and relations of power within the households (United Nations Economic Commission for Europe and World Bank Institute, 2010). The impact assessment should determine direct and indirect costs and benefits of the measure and the outcomes of gender price. Two main groups to consider are individuals and workers.
For individuals, analytical work can focus on individual consumption patterns of men versus women, and how they will be affected by a carbon price. From a gender standpoint, time, finances, access to information and agency, as well as location may also influence the capability of women and men to adjust their consumption patterns to a carbon price (see figure 2). Sex-disaggregated data and analytical work would be needed however to determine the extent to which gender plays a role and where the key issues lie.

Looking at workers, it is clear that shifting from a high- to low-carbon economy will create industry disruptions; some sectors will shrink, and others will grow (World Bank, 2019; Piggot et. al., 2019).

Figure 02
Factors to consider when assessing distributional impact on women and men

38 Evidence in developed countries suggest individuals’ consumption patterns including energy consumption are more directly linked to gender roles, norms and responsibilities (Gender CC - Women for Climate Justice, 2009). Some studies also suggest that especially in developing countries, women tend to pay for household costs, such as for basic commodities including energy and water, suggesting females may bear a larger burden of any price increase than men (Cottrell et al., 2018; GTZ, 2015). In addition, if the carbon price results in an increase in food prices, this could potentially hit women more strongly than men (Merrill, 2014).
Meeting the climate challenge will require a “just transition” to a low-carbon economy that considers social fairness alongside mitigation targets. The ILO also highlights how a just transition, if designed properly, can further gender equality and transform gender norms (International Labour Organisation, 2017). Adding a gender perspective suggests policymakers should assess what the employment impacts for women and men will be from a carbon price and a broader decarbonization strategy. On the opportunities side, will improvements in job quality, positions and income also be available to women? With green jobs showing similar gender equality gaps to the fossil fuel industry, this may not necessarily be the case. Employment losses and reallocation from carbon-intensive sectors should also be considered from a gender lens (Piggot et al., 2019; Haug et al., 2018). Impact assessments here should focus not only on direct employment benefits but also how costs and benefits are distributed among men and women in the informal economy and indirect employment.

Gender-responsive policies/pilot initiatives
Policymakers may decide to focus on specific gender issues and to pilot design features of carbon pricing policies and/or the use of revenues to address the identified issues. Some crediting mechanisms identify specific areas/domains for supporting gender equality and women’s empowerment, like the Gold Standard’s Gender Equality framework launched in 2018. CO2 balance in northern Uganda was the first certified gender-responsive project, which proactively contributed to close/narrow gender gaps in line with Sustainable Development Goal 5. The W+ Standard certification aims at contributing and measuring women’s empowerment in six domains: time, income & assets, health, leadership, education & knowledge and food security.

Gender-responsive policies may also mandate a broader approach to policy design. For instance, in ensuring both women and men benefit from jobs created by a low-carbon transition, policymakers also need to consider how gender equality in employment and remuneration can be achieved. The ILO, through its Training for Rural Economic Empowerment, a community-based training program, is providing vulnerable women and men with knowledge and skills to access economic opportunities in Asia and in Africa. The program pursues a comprehensive approach by identifying specific needs and barriers for women and men to access economic opportunities, as in the case of Pakistan, where trainings for women were organized and delivered by female trainers at home to tackle social norms that prevent women from participating in trainings outside their home (International Labour Organisation, 2014). Additional policies to encourage equal job opportunities, access to property and finance, as well as enabling work environments, for instance with parental leave and childcare support, will help empower women as entrepreneurs and the workforce more broadly.

Monitoring and evaluation
The initial gender analyses can be used as a baseline to later assess the performance of the carbon price and programs funded by the revenue in terms of differential outcomes for women and men across the different categories. A monitoring and evaluation system can be established to report on sex-disaggregated data of those affected by the policy package, including beneficiaries of complementary policies. In this sense, specific indicators and targets can be set to track contribution of the policy package to address existing gender inequalities, for instance, increased access to credit for small women-owned firms, increased female labor force participation, etc.

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39 Emerging literature, such as the work of Piggot et al. 2019 that look at the broader gender concerns of just transition policies, may also prove useful to policymakers interested in the gender ramifications of carbon pricing policies.
40 Globally, women represent 32 percent of the renewable energy workforce compared to 23 percent in the oil and gas energy workforce (International Renewable Energy Agency, 2019). In the case of energy efficiency, in US, women represent 25 percent of the workforce (National Association of State Energy Officials and Energy Futures Initiative, 2020).
41 It focuses on raising awareness on Gender-Based Violence, reducing time poverty for women and increasing women’s involvement in water resource management.
Use of carbon pricing revenue

A carbon pricing instrument is generally designed and implemented as part of a broader climate and energy package, including the rollout of programs and policies funded by the revenue generated from a carbon price. The PMR’s “Using Carbon Revenues” Guide outlines six ways in which policymakers have used revenue (2019, for more see figure 3).

Figure 03
Potential uses of carbon pricing revenue (World Bank Group, 2019).

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42 Distributional impacts on women and men may also be addressed by policies outside the carbon pricing policy package, but these are not analyzed in this study.
Revenue can also be used to not only alleviate any potentially negative impacts on women and men but also address gender gaps and improve the lives of women. This could be done by introducing policies with specific gender-related results and/or by ensuring programs funded by the revenue are gender responsive. California’s cap-and-trade program, for instance, spends their ETS revenue on projects that reduce emissions but also mandates that at least 35% is spent to benefit low-income communities. A similar design based on gender metrics could also be envisaged. Other examples of designing revenue usage could include:

- Direct cash transfers: could be analyzed or refined to balance the distributional impact between women and men. Differential impacts of carbon pricing policies on female and male individuals, female-headed and male-headed households could be factored in and adequately addressed when setting up direct transfer programs.

- Subsidies and other transfers: based on gender-sensitive early assessments on vulnerability and consumption patterns, policymakers may design subsidies and other transfers to ensure women and men have equal access to/can afford to purchase low-carbon alternatives and effectively adjust their consumption patterns and behaviors. For instance, subsidies for the use of public transportation may particularly benefit low-income women since more women than men tend to use public transport (Chalifour, 2010).

A similar analysis could be done for other avenues of revenue expenditure to ensure the programs are equally accessible and beneficial to men and women. However, if not properly designed, they might also exacerbate existing gender inequalities. The effectiveness of these measures in addressing existing gender gaps should always be monitored by specific indicators. For instance, by measuring the increased financial capacity of individuals/heads of household to adjust to carbon price in households. Including sex-disaggregated data and targets can also measure improvements in identified gender gaps.
Conclusion and recommendations

Based on a desk review of existing literature and implemented policies, there is some attention devoted to the social dimension of carbon pricing policies, but even less on the gender dimension of them. When policies addressed the social impacts of policies there is a lack of sex-disaggregated data and gender-sensitive analyses. As such, assumptions are largely drawn from correlation between female representation in certain income brackets, workforce and sectors. Insights from climate and gender justice, as well as literature on low-carbon transition may also be illustrative.

7.1 Recommendations for future carbon pricing work

Given that this is a relatively new field of inquiry, additional work or research may be required to identify the appropriate metrics and how such data can be collected. Indeed, the scarce availability of sex-disaggregated data and related analysis across stakeholder’s groups, especially for impact assessments, is the biggest challenge to understand carbon pricing policies implications in terms of gender. Existing resources and toolkits focusing on climate change and energy policies may offer insights on gender-related metrics and research methods to collect such data, among the others, the United Nations Development Programme toolkit (2004), the Asia Development Bank and Australian Aid toolkit (2013), the Global Environmental Facility guide (2018), the Rojas et. al. guide (2015) and the International Institute for Sustainable Development report (2016). These were not assessed in this scoping paper, but further work could explore the utility of adapting these metrics and methodologies to look more into the issue of gender and carbon pricing.
More detailed suggestions are elaborated in table 2 (below).

| Collect and report sex-disaggregated data | Countries can collect and report sex-disaggregated data as an initial step. This should be a basic requirement for mainstreaming gender into policy design and implementation, as well for the policymaking process. |
| Include gender considerations in capacity building activities | International support programs, like the Partnership for Market Implementation, can provide technical assistance and guidance to help countries assess how procedural and distributional gender justice have been addressed – or will be addressed – as part of their carbon pricing strategy. A conscious inclusion of gender considerations from carbon pricing capacity building programs at any governance level can also help mainstream these concerns. Including gender indicators as part of the results framework of these support programs can also ensure donors and key partners are aligned in their commitment on gender concerns. A review of whether monitoring and evaluation systems include sex-disaggregated data and specific gender indicators and targets can also be helpful. The goal of this assessment would be to come up with an analysis of what the gaps are, what the proposed actions can be (including both short- and long-term actions) and indicators to measure progress. |
| Gender Action Plan | Jurisdictions or organizations working on carbon pricing policies can consider adopting a gender strategy, building on collected sex-disaggregated data and gender analysis. This could involve, for instance, policymakers setting aspirational targets for certain metrics like employment or the number of carbon pricing projects with efforts to increase access/benefits to women. |
| Research on the gendered impacts of carbon price | Where disaggregated data is available in jurisdictions considering or implementing a carbon price, a more precise analysis on the procedural and distributional impacts of a carbon price on gender, factoring in the use of revenues, can yield a better picture as to how women and men are affected by a carbon price. Methodologies, findings and analytical frameworks from related fields, including environmental justice, fossil fuel subsidy reform and “just transition” policies can also be drawn upon in deepening awareness of, and work on gender gaps in carbon pricing policies. For instance, research has been done on the limited access female entrepreneurs and female-owned firms have to finance and credit. Whether this would then exacerbate the burden of a carbon price on those businesses as opposed to male entrepreneurs and male-owned firms could be explored. Similarly, work has been done on the barriers that women face in terms of issues like time poverty and level of education, whether this affects their ability to adjust to the cost of a carbon price. Any conclusions here would be purely speculative and would require further research to substantiate. |
| Promote gender equality and women’s empowerment | Policymakers, as well as climate/carbon pricing focused organizations can support the role of women in their policy work, from events to promoting dialogue with other organizations, as well as engaging with prominent female-led firms and other women’s groups. This should also extend to the senior level to ensure diverse and gender sensitive leadership is also provided. This would include the engagement of men as key change agents to support a more balanced distribution of power among institutions, businesses, communities and households involved. |
| Gender and carbon pricing communications | Gender inclusivity and factoring in the concerns of men and women as part of the stakeholder outreach and communications strategy surrounding carbon pricing policies can provide for more nuanced messaging and feedback. |


Inter-Parliamentary Union website.


New York State webpage.


Gender mainstreaming refers to the process of assessing the implications for women and men of any planned action, including legislation, policies or programs, in all areas and at all levels. It is a strategy for making women’s as well as men’s concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programs in all political, economic and societal spheres so that women and men benefit equally, and inequality is not perpetuated (ECOSOC, 1997).

The box below offers an overview of the main steps to advance gender mainstreaming through all the activities under the United Nations Framework Convention on Climate Change (UNFCCC).

Box 04
Advancing gender mainstreaming in the UNFCCC

Throughout the years, Convention of the Parties (COP) decisions have promoted gender equality in climate change response through encouraging a more gender balanced representation in decision-making as well as supporting responsiveness to gender issues in the development, implementation and monitoring of climate change policies and actions.

Key steps to advance gender mainstreaming in the UNFCCC:

- **2014.** The first two-year ‘Lima Work Program on Gender’ is established. The program aims at promoting gender balance and achieving gender-responsive climate policy. The Secretariat and the Parties are assigned with responsibilities and tasks, including supporting training for female and male delegates on issues related to gender balance and climate change, and capacity building of female delegate to effectively participate in UNFCCC process. Also, a senior gender focal point is appointed to lead program implementation.

- **2016.** The ‘Lima Work Program on Gender’ is extended for additional three years.

- **2017.** Under the ‘Lima Work Program on Gender’, the first two-year Gender Action Plan (GAP) is launched. The GAP aims at advancing women’s participation, promoting gender-responsive climate policy and the gender mainstreaming in the implementation of the Convention and the work of all stakeholders. The GAP identifies five priority areas: A) Capacity-building, knowledge sharing and communication; B) Gender balance, participation and women’s leadership; C) Coherence; D) Gender-responsive implementation and means of implementation; E) Monitoring and reporting. It defines activities, responsibilities, timeline and deliverables.

- **2019.** A 5-year enhanced ‘Lima work program on gender’ and its Gender Action Plan (GAP) are launched. The enhanced GAP sets out objectives, activities and related timeframe and outputs under the five priority areas previously identified.

Source: Adaptation from UNFCCC website and COP decisions.

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The table below offers an overview on women’s participation and work to advance gender equality of the main Climate Finance Mechanisms.

**Table 03. Gender and Climate Finance Mechanisms**

<table>
<thead>
<tr>
<th>Climate Finance Mechanism</th>
<th>Women’s participation</th>
<th>Advancing gender equality</th>
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| Global Environment Facility (GEF) | The GEF Council has a 25% participation rate of women. 15 out of 61 council members are women. | ● GEF Policy on Gender Mainstreaming  
● Gender Equality Action Plan (GEAP)  
● Gender specialist |
| Adaptation Fund (AF) | Adaptation Fund has a 34% participation rate of women. 10 out of 29 board members are women. | ● Human rights and gender equality as principles under its environmental and social policy  
● Gender policy |
| Climate Investments Funds (CIF) | The governing body of CIF includes two committees: the Clean Technology Fund and the Strategic Climate Fund. Combined, 9 out of 34 committee members, 26%, are women. | ● Gender Action Plan  
● Gender specialist |
| Green Climate Fund (GCF) | The GCF Board has a 15% participation rate of women. 7 out of 48 board members. | ● Gender issues anchored in the Governing Instrument.  
● Gender integration in key operational policies  
● Gender Policy and Action Plan  
● Gender specialist |

*Source: Adaptation from IUCNb, 2015.*