

Toshiba



Building the Proper Foundation For California

Through Gender Responsive Budgeting

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Public testimony submission
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1. Introduction

On February 1, 2012, a joint informational hearing of the Senate Human Services and Assembly Budget Subcommittee No. 1 on Health and Human Services with the Legislative Women's Caucus and California Commission on the Status of Women heard testimony from the report, *Falling Behind: The Impact of the Great Recession and the Budget Crisis on California's Women and their Families*. The figures are stark and revealing. They show the consequences of economic irresponsibility being borne disproportionately upon women and their families. The failure of our government to equally value women is reflected by women and their families bearing a disproportionate share of the costs while failing to share equally in the benefits.

It is to these failures that California NOW speaks today and will continue to address until our government fully values women and their contributions. The path forward begins with the Legislature declaring that the role or purpose of government is to create a favorable environment in which every human being may enjoy all of their rights in order to be able to take an active part in economic, social, cultural and political life.

Not just a favorable environment for individual or corporate money hoarders. Not just a favorable environment for deadbeats and indolent sons and daughters. Make no mistake about the nature of the problem - it is not about a specific program failing to be adequately funded. Instead, it is about our government being structured to benefit the few at the direct and knowing expense of the many. The problem is not a lack of resources or revenue or money. There is plenty of money. The United States has created over \$14 trillion in gross domestic product on a year since 2008, even during the Great Recession. So, where did that money go? We all know the answer to that question. Our generation has witnessed the greatest transfer of wealth from women and their families to the 1%, or more accurately the 1% of the 1%.

2. The Need to Change the Lens

As we live the stark reality of the costs borne on women and their families in California, across this nation and around the world, we hear the likes of Eric Schmidt, the executive chairman of Google at the 2012 World Economic Forum state, "I assume that everybody here agrees that globalization is wonderful," and going on in a private conversation that he subscribes to the school of trickle-down economics. As Peter Goodman from the Huffington Post observed, "the wealth part has worked out smashingly. Google is a magnificent company -- not only as a source of enrichment, but as necessary testament to the productive capacities of the free enterprise system, and the American version in particular.

Yet too few Americans have gained a slice of the spoils, leaving too few able to consume enough to propel the economy. That limits demand for all sorts of workers -- from parking-lot attendants and short-order cooks to tax accountants and architects." I would add that Google, like other Silicon

Valley corporations, amassed that wealth in part, by seeking a receiving exemptions to overtime laws for software engineers and resisting labor organizing, thus actively preventing the very "trickle" advocated by Mr. Schmidt.

This is the backdrop; the context in which numerous structural changes in government are taking place. That is why the Governor's executive order, instituting zero-based budgeting with performance measures, brings into clear focus the fundamental question - what is the role or purpose of government. That purpose is clear - to create a favorable environment in which every human being may enjoy all of their rights in order to be able to take an active part in economic, social, cultural and political life. That purpose cannot be realized without women's empowerment.

More than 40 states have instituted performance, results or outcome-based budgeting. It is long overdue in California. For example an initiative circulating called the Government Performance and Accountability Act, which among many other things, attempts to install what former California Supreme Court Justice Cruz Reynoso calls the virtuous circle. The virtuous circle is created with investments in education, which lead to better jobs, less crime and better health. The installation of the virtuous circle however will fail half the population if gender is once again ignored, because all too often, degendered terms like "working families" create programs and policies designed for and by one gender - men.

That is why California NOW is calling on the Legislature and the Governor to ensure that any performance based budgeting system explicitly includes women through the adoption of an Intersectional¹ Gender Responsive Budget.

An Intersectional Gender Responsive Budget explicitly integrates gender and other status categories into any or all of the parts of the decision-making process regarding resource allocation and revenue generation and requires government officials to think about finances that look beyond the household to examine how budgets address the needs of male and female members.

An Intersectional Gender Responsive Budget is a powerful tool to make sure all policies are well designed, cost-effective, and accountable. An extensive analysis of implementation issues is found in [Towards Gender Responsive Budgeting: Rising to the Challenge of Achieving Gender Equality: Report of the Standing Committee on the Status of Women.](#)

Only by using an explicitly gendered lens can so-called neutral policies be assessed by asking all of the relevant questions tied to the empowerment of all women and men. The Legislature has an obligation to ensure that the purpose of government embodies the empowerment of everyone,

¹ **Intersectionality** is a [feminist sociological](#) theory first highlighted by [Kimberlé Crenshaw](#) (1989). Intersectionality is a methodology of studying "the relationships among multiple dimensions and modalities of social relationships and subject formations" (McCall 2005). The theory suggests—and seeks to examine how—various socially and culturally constructed categories such as [gender](#), [race](#), [class](#), [disability](#), and other axes of [identity](#) interact on multiple and often simultaneous levels, contributing to systematic [social inequality](#). Intersectionality holds that the classical conceptualizations of oppression within society, such as [racism](#), [sexism](#), [homophobia](#), and religion-based [bigotry](#), do not act independently of one another; instead, these forms of oppression interrelate, creating a system of oppression that reflects the "intersection" of multiple forms of [discrimination](#).^[1]

including women and girls. The Legislature therefore has the obligation to ensure that core functions and performance measures are created and then examined through an intersectional gender lens so that the basic question of government "who benefits" can be answered accurately. An example of gender analysis is found in the [Texas Women's Foundation's Gender Matters: An Analysis of the Texas State Budget 2010-2011](#).

In the end, fundamental structures of government are being reformulated, redesigned without women, a situation that cannot stand. Our government in 2012 must explicitly represent and reference women for the sake of ourselves and our community. That is why an Intersectional Gender Responsive Budget process should be adopted by the Legislature and signed by the Governor.

3. Background

Governor Brown is changing the fundamental structures of government, namely the creation of California Department of Human Resources, including a classification and compensation modernization plan and institution of zero-based budgeting with performance measures. It is critical that the legislature ensure that 1) the role of government, as defined below is explicitly mandated, 2) the core functions of government are defined in keeping with that role, 3) all definitions and performance measures of core functions are linked to the role or purpose of government, and 4) accountability and transparency is institutionalized through the collection and public distribution of all necessary data.

To begin we need to define the differences in budgeting methods:

- **Zero-based budgeting** subjects all programs, activities, and expenditures to justification (in contrast to incremental budgeting). Funding requests, recommendations, and allocations for existing and new programs are usually ranked in priority order on the basis of alternative service levels, which are lower, equal to, and higher than current levels. This process can be used in conjunction with either line-item budgeting and/or program budgeting.
- **Performance-based budgeting** relates funding to expected results. Performance budgets, like program budgets, are constructed by program but focus on program goals and objectives, measured by outputs, outcomes, efficiency, and quality. Appropriations are not only linked with programs, but also with expected results specified by performance criteria.
- **Priority-based budgeting** identifies the most important strategic priorities, then services are ranked according to how well they align with the priorities and then resources are allocated in accordance with the ranking.

Once defined these methods lead us to ask two critical questions:

- What is zero-based budgeting with performance measures?
- How does it differ from priority-based budgeting?

The answers to these questions are important because zero-based budgeting without Performance measures that are tied to program evaluation, to the role of government, to core functions and expected results is nothing more than Priority-based budgeting. That is, it simply requires Departments to place programs on a list of descending priority with the sole purpose of cutting from the bottom up.

Performance-Based Budgeting with a gender lens - Intersectional Gender Responsive Budgeting builds the necessary foundation to committing the State of California to an accountable, transparent, responsive and equitable government.

4. Building the Proper Foundation: The Role of Government

The State of California is committed to fulfilling its role in creating a favorable environment in which every human being may enjoy all of their rights in order to be able to take an active part in economic, social, cultural and political life. The framework of non-discrimination and equal protection underlies all human rights protection and promotion and therefore the government prohibits any distinction, exclusion or restriction sex; age; gender; gender identity; sexuality; marital status; sexual history or behavior, real or imputed; race; color; ethnicity; language; religion; political or other opinion; national, geographical or social origin; property; birth; physical or mental disability; health status, including HIV; and civil, political, social or other status that has the purpose or effect of impairing or nullifying the recognition, enjoyment or exercise on an equal basis with others, of all human rights and fundamental freedoms in the political, economic, social, cultural, civil or any other field. In fulfilling the State's role in promoting and protecting all human rights the State and its subunits shall apply the principals of universality, interrelatedness, interdependence and indivisibility of all human rights.

All human beings are born free and equal in dignity and rights and must enjoy the equal protection of the law against discrimination based on their sex; age; gender; gender identity; sexuality; marital status; sexual history or behavior, real or imputed; race; color; ethnicity; language; religion; political or other opinion; national, geographical or social origin; property; birth; physical or mental disability; health status, including HIV; and civil, political, social or other status.

Historically individuals have experienced different barriers to the fulfilment of their human rights. Substantive equality requires these barriers to be removed in order for diverse individuals to enjoy fundamental rights and freedoms on an equal basis with others

5. Deciding on the Core Functions

Core functions of government are simply the explicit statement of the objectives used in effectuating the role of government. That is, creating a favorable environment in which every human being may enjoy all of their rights in order to be able to take an active part in economic, social, cultural and political life. Central to deciding the core functions of government is the use of evidence based research that is available, such as is found in [The Spirit Level: Why Greater Equality Makes Societies Stronger](#). With or without such evidence based decision making, the Legislature has the duty to explicitly state the objectives of the State of California.

For example, Washington State chose ten core functions:

1. Improve student achievement in elementary, middle, and high schools.
2. Improve the value of post-secondary learning.
3. Improve the health of Washingtonians.
4. Improve the security of Washington's vulnerable children and adults.
5. Improve economic vitality of businesses and individuals.
6. Improve state-wide mobility of people, goods, and services.
7. Improve the safety of people and property.
8. Improve the quality of Washington's natural resources.
9. Improve the cultural and recreational opportunities throughout the state.
10. Strengthen government's ability to achieve results efficiently and effectively.

There are other examples found at the PEW Charitable Trusts, [Government Performance Project](#), including [Policy Framework to Strengthen State Government Planning, Budgeting and Accountability](#) and [Trade-off Time: How Four States Continue to Deliver](#).

The Governor and legislature's responsibility does not end with explicitly stating the role of government and setting overall government objectives in creating a favorable environment in which every individual may enjoy all of their human rights so that they are able to take an active part in economic, social, cultural and political life. The Governor and the legislature must ensure that performance measures are tied to the role of government.

For example, the definition of student achievement needs to contain the necessary education each individual needs to enjoy all of their rights at every stage of development. Then student achievement must be measured to ensure that every individual student is able to enjoy their right to education without any distinction, exclusion or restriction that has the purpose or effect of impairing or nullifying the recognition, enjoyment or exercise on an equal basis with others. In other words, freedom and equality, conjoined (joined for the common purpose of government) must be at the center of every measurement of performance.

6. Who Gets To Decide

The decision making process regarding the California Budget historically has been neither transparent nor accountable to the citizens of this state. No one will argue that there is a need for transparency and accountability - the problem has always been in the doing of what's necessary to realize transparency or accountability.

Along with public input regarding the role and core functions of government the public's input is necessary in evaluating what services the government provides and how those services are delivered. The community that is the citizens of this state should be empowered to participate in their government at both the local and state level.

Transparency and accountability demands that the make-up of the team(s) of subject-matter experts from or related to state and local agencies needs to include community leaders, as well as, leaders from the public, private and nonprofit sectors. The Department of Finance has a critical role in overseeing the analysis of government agencies, but they should not be the only department involved, nor should they conduct an assessment of government programs under a cloak of secrecy.

7. What Gets Decided

There are two sides to a Budget Analysis Revenue and Expenditures. What we ask and how we ask the questions related to both sides of the budget equation determines whether our government is committed to role of government in creating a favorable environment in which every human being may enjoy all of their rights in order to be able to take an active part in economic, social, cultural and political life.

Expenditures

The core functions must be chosen because they are the most efficient and effective way in creating a favorable environment in which every human being may enjoy all of their rights in order to be able to take an active part in economic, social, cultural and political life.

The methods that are the programs and policies implemented by state and local agencies providing the most efficient and effective way to meet the core functions should be chosen.

When looking at the government as a whole, rather than individual agencies, reductions in costs occur from the elimination of redundancies and other efficiencies.

Efficiency however should not be measured by perpetual cost cutting for cost cutting's sake alone. Reducing funding of a program that can no longer be effective after the reduction is not efficient it is the definition of irresponsibility.

Revenue

The amount of revenue should be the amount necessary to achieve the state's role in creating a favorable environment in which every human being may enjoy all of their rights in order to be able to take an active part in economic, social, cultural and political life. No more - no less.

Fiscal Impact Analysis

Fiscal Impact conducted by the Department of Finance should be required to show the cost of the program over time and the projected fiscal affect on core functions, whether that effect is positive, negative or neutral. Fiscal Impact conducted by the Department of Finance should be required to show the cost of cutting a program over time on all affected core functions.

8. Why Adopt An Intersectional Gender Responsive Budget

Substantive Equality Demands It. Historically individuals have experienced different barriers to the fulfilment of their human rights. Substantive equality requires these barriers to be removed in order for diverse individuals to enjoy fundamental rights and freedoms on an equal basis with others.

Without Performance-based budgeting - without the modernization of Human Resources, the Legislative mandates under the California Commission on the Status of Women listed below laid dormant. The perpetual threat of elimination of the Commission was and remains a product of a collective failure to adopt Performance-based budgeting and to move forward with Human Resource modernization.

It is not lost on all of us who advocate for the empowerment of women and girls - for women's equal status that at this juncture - at the very moment that the collective will of the Legislature and the Governor to move forward with these initiatives that the Commission and its mandates have been targeted once again for elimination.

Commission on the Status of Women Code Sections:

8240. The Legislature finds and declares that despite the fact that women apparently have greater equality in California than in many states, they still are not able to contribute to society according to their full potential. With a view to developing recommendations which will enable women to make the maximum contribution to society, the Legislature has created the Commission on the Status of Women.

8244. The commission shall have the powers and authority necessary to carry out the duties imposed upon it by this chapter, including, but not limited to, the following:

- (a) To employ such administrative, technical and other personnel as may be necessary for the performance of its powers and duties.
- (b) To hold hearings, make and sign any agreements and to do or perform any acts which may be necessary, desirable, or proper to carry out the purposes of this chapter.

- (c) To cooperate with, and secure the cooperation of, any department, division, board, bureau, commission, or other agency of the state to facilitate it properly to carry out its powers and duties hereunder.
 - (d) To appoint advisers or advisory committees from time to time when the commission determines that the experience or expertise of such advisers or advisory committees is needed for projects of the commission. Section 11009 is applicable to advisers or advisory committees.
 - (e) To accept any federal funds granted, by act of Congress or by executive order, for all or any of the purposes of this chapter.
 - (f) To accept any gifts, donations, grants, or bequests for all or any of the purposes of this chapter.
8245. (a) The commission shall study the following:
- (1) Women's educational and employment problems, needs, and opportunities.
 - (2) State laws in regard to the civil and political rights of women, including pensions, tax requirements, property rights, marriage and dissolution of marriage provisions, and similar matters.
 - (3) The effect of social attitudes and pressures and economic considerations in shaping the roles to be assumed by women in the society.
 - (4) Any laws, practices, or conditions concerning or affecting women which impose special limitations or burdens upon them or upon society, or which limit or tend to limit opportunities available to women.
- (b) The commission shall act as an information center on the status of women and women's educational, employment, and other related needs.
- (c) The commission shall recommend, develop, prepare, or coordinate materials, projects, or other activities, and shall give technical and consultative advice to public or private groups or persons concerned with any of the following:
- (1) Preventing or minimizing problems brought about by the changing roles and responsibilities of women.
 - (2) Developing programs to encourage and enable women to be fully contributing members of society.
- (d) A prime function of the commission shall be to encourage women's organizations and other groups to institute local self-help activities designed to meet women's educational, employment, and related needs. The commission shall make reports on its activities, findings, and recommendations to the Legislature from time to time, but not less often than every odd-numbered year.
8248. The commission shall do all of the following:
- (a) Evaluate the compensation and classification plans for state civil service and related employees and the employees of the University of California, Hastings College of the Law, and the California State University conferred under the Higher Education Employer-Employee Relations Act on the basis of objective, job-related criteria in order to advise the Legislature of the explicit worth or value of those services and positions.

- (b) Determine where compensation and classification inequities exist based on comparability of the value of work, giving primary consideration to identifying and correcting inequities between female dominated and male dominated classes of employees in state service.
- (c) Report, by January 1, 2003, to the Legislature and to the parties meeting and conferring pursuant to Sections 3517 and 3570 all findings as may be required in order to implement the principles of equitable compensation and classification based on comparability of value of work as part of the state compensation and classification plans and negotiated agreements, including, but not limited to, factor values, comparative job ratings, gender makeup of all job classifications, present salary structures, policy recommendations, and annual cost estimates for the implementation of an equitable compensation program.
- (d) This section shall not be implemented unless and until funds are appropriated by the Legislature in the annual Budget Act or another statute.

To be clear, the newly formed Department of Human Resources has been charged with the modernization of classification and compensation. The Governor, through executive order, has also instituted zero-based budgeting using performance measures. Both of these fundamental functions of government - these core institutions are being reformulated without a gender equity mandate - without any definition of the role of government or core functions.

Such a circumstance cannot stand.

9. Transforming the California Commission on the Status of Women - Empowering Women

Rather than choosing to eliminate the Commission's gender equity mandates, these mandates could be used to interject Gender Equity into CalHR's modernization process and into the budget process including the setting of performance measures. With the elimination of the Commission comes the elimination of women - the elimination of gender analysis from both of these initiatives.

Such an action doesn't make economic sense. According to the World Economic Forum, gender inequality is inefficient and costly to women, men, girls and boys. These costs are manifested by lower levels of productivity, competitiveness and reduced levels of well-being. A Gender Responsive Budgeting system transforms views of women from a vulnerable group who are the beneficiaries of government assistance into rights holders, whose government is under an obligation to empower and protect.

An Intersectional Gender Responsive Budget explicitly integrates gender and other status categories into any or all of the parts of the decision-making process regarding resource allocation and revenue generation and requires government officials to think about finances that look beyond the household to examine how budgets address the needs of male and female members. An Intersectional Gender Responsive Budget is a powerful tool to make sure all policies are well designed, cost-effective, and accountable.

Clare Beckton, Coordinator for Status of Women Canada, stated "What is helpful to us, in thinking about this, is that this is not simply a phenomenon of countries in the global south; it is actually a phenomenon of countries the world over. It's not simply for the purposes of better or more effective development aid that you engage in gender budgeting; it's something you do if you are committed to accountability, transparency, responsive government, and really good governance."

Going further, Ms. Beckton noted that Gender Based Budgeting requires participation not only at the budget implementation stage, but also throughout the entire budgetary cycle and the policy development cycle because the development of a budget was a process involving line departments developing policy proposals, supervised by central agencies, which then feed directly into budget drafting exercises presided over by Departments of finance.

Part of the process toward institutionalization of Gender Responsive Budgeting is the creation of Gender Equality Indicators, such as Personal Safety and Security, Economic Security and Prosperity, Unpaid Work, and Socio-political engagement.

Gender Responsive Budgeting requires and therefore facilitates a coordinated approach where interaction between departments and agencies, as well as the Department of Finance produce a comprehensive budget plan. This coordination is accomplished through interdepartmental committees or working groups who have been trained to perform Gender Budget Analysis.

Equally important to coordination between departments and agencies is the oversight role of the Commission on the Status of Women in creating expectations by insisting upon the institutionalization of intersectional gender analysis, as well as, providing an independent analysis in reviewing what the government actions or inactions.

A necessary component in ensuring the Commission has sufficient oversight capacity is to strengthen the partnership with women and other social justice organizations, as well as, creating an advisory panel of experts from the academy and public policy institutes.

Strengthening the partnership with non-profits organizations through direct on-going dialogue will help bridge the gap between government and citizens through empowerment of communities. This dialogue is vital for monitoring and accountability, but with it brings a wealth of information to policy makers and creates a method of direct community participation in the development of public policy that benefits everyone.

Specifically, the advisory panel can assist both the Commission and the Department of Finance in implementing Intersectional Gender Responsive Budgeting. There is a need for researchers who are willing and able to fill in the intersectional gender context on both sides of each and every tiny issue that's being examined. That piece can be provided and coordinated by the Commission through the advisory panel. California alone has a deep well of academics who can, if asked, conduct this research. Unleashing the power of critical analysis found throughout our university system in the creation of a more accountable, transparent, responsive and equitable government.

10. Building A Gender Responsive Budget Process

With all of the above in mind, California NOW humbly submits sample legislative initiatives that should be incorporated into any Performance-Based Budgeting Act put forth by the Legislature and/or the Governor.

GENDER RESPONSIVE BUDGET ANALYSIS

- (a) The state shall implement the principles underlying the Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW) by addressing discrimination against women and girls in areas including, but not limited to, economic development, education, employment practices, violence against women and girls, and health care.
- (b) The Governor's Office and the Commission on the Status of Women shall have the powers and authority necessary to carry out the duties imposed upon it by this chapter, including but not limited to implementation and oversight of the Department of Finance, Human Resources all other State Agencies and/or Departments mandated herein to conduct and present an Intersection Gender Responsive Budget Analysis for public review.
- (c) The state shall prepare individualized written guidelines for state agencies to conduct and produce an Agency/Department Intersectional Gender Responsive Budget Analysis. All analyses shall include quantitative and qualitative data regarding the specific agencies' operations, such as, but not limited to what programs and services they provide and to whom. Intersectional Analysis means data and analysis provided shall be disaggregated by various demographic characteristics, such as race, color, gender, sexuality, age, ethnicity, disability, language, religion, immigration status, national or social origin, or other status.
- (d) The Governor shall create the Office of Gender Equality and appoint a Director for Gender Equality by December 2012. The Office of Gender Equality shall ensure that intersectional gender based analysis is integrated into the policy process and review function in all state agencies and departments, including but not limited to the Department of Finance and Human Resources. The Director shall on an on-going basis promote and encourage the dissemination of IGBA expertise throughout the state, expand knowledge and tools, increase capacity building, training and research in order to establish and improve the technical IGBA capacity and the quality o the gender-based analysis being performed.
- (e) The Governor in collaboration with the California Commission on the Status of Women, and the California Technology Agency, shall immediately begin developing data gathering and statistical training workshops essential to gender responsive budgeting.
- (f) The California Commission on the Status of Women shall establish, by January 2013, an advisory panel of experts from non-profit organizations and academia; that this panel provide advice to California Commission on the Status of Women on the implementation of intersectional gender-based analysis and intersectional gender responsive budgeting in the state government.
- (g) The Governor shall create centralized IGBA units comprised of gender experts in each Agency in State Government; by January 2013.

- (h) The Department of Finance, in order to improve its technical IGBA capacity and the quality of the intersectional gender based analysis being performed, shall create by January 2013 a centralized IGBA unit comprised of gender experts; that this unit establish clear mechanisms to support the work of the policy analysts throughout the Department; and that this unit be adequately resourced over the long term.
- (i) All state agencies and departments shall report on gender-based analysis including but not limited to Reports on Plans and Priorities and Departmental Performance Reports; by January 2013.
- (j) The Governor shall, in collaboration with California Commission on the Status of Women, take the lead to create and strengthen the interdepartmental committees on intersectional gender equality and intersectional gender-based analysis (IGBA); and, that the Governor report to the Legislature on a yearly basis on the progress being made, beginning January 2013. Interdepartmental working groups shall include but not be limited to Gender Equality Indicators Project. The Gender Indicators working group shall develop gender equality indicators, such as personal safety and security, economic security and prosperity, unpaid work and socio-political engagement to aid in among other things monitoring progress on equality for women and men. Further, the Department of Finance shall immediately join and actively participate in the interdepartmental working group on gender indicators.
- (k) The Department of Finance and Legislative Analyst shall undertake on a regular basis a gender-based analysis of state government macroeconomic policy; that it seek the expertise of researchers and academics who have analyzed how macroeconomic policy has alleviated or exacerbated gender inequality; that it consider in its analysis how such government macroeconomic policy increases, reduces or leaves unchanged the losses to society from gender inequality; and that these analyses be applied to subsequent state budgets.
- (l) The Department of Finance and Legislative Analyst shall undertake an analysis of the distribution of benefits of current and new government spending initiatives; that the Department of Finance examine the impact this funding has on women and men, on groups of women and men and by income class, and where applicable, breakdowns by age, relationship status and dependents; that these analyses be periodically reviewed by the advisory panel of experts of California Commission on the Status of Women; and, that these analyses be applied to subsequent state budgets.
- (m) The Department of Finance and Legislative Analyst shall undertake a gender-based analysis of new and current tax policy measures, including personal income, corporate income, and sales and excise tax measures; that it consider in its analysis the differential effects of spousal provisions and joint tax measures on women and men; that it develop a distributional analysis of the effects of these tax measures by income class and gender, and where applicable, breakdowns by age, relationship status, and dependents; that these analyses be periodically reviewed by the advisory panel of experts of California Commission on the Status of Women; and that these analyses be applied to subsequent state budgets.
- (n) The Department of Finance and Legislative Analyst shall develop solutions for addressing gender-based inequities in the personal income tax system; that it seek the expertise of academics and researchers as part of its analysis and review; that adequate resources be made

available for this initiative; and, that it present a report on this review to the Legislature by May 2013.

- (o) The Department of Finance and Legislative Analyst shall review, assess and evaluate the differential impacts of tax expenditure instruments by gender and income class, and where applicable, breakdowns by age, relationship status, and dependents; including the impact of refundable tax credits; and, that this analysis be applied to subsequent state budgets.
- (p) The Department of Finance and Legislative Analyst, in cooperation with California Commission on the Status of Women, shall develop a plan for integrating gender into the budgetary cycle by January 2013; and that Department of Finance and Legislative Analyst report to the Legislature on the status of this plan in May 2013.
- (q) The Department of Finance and Legislative Analyst, beginning with the next state budget, conduct broad-based pre-budget consultations that include women's organizations, in order to develop a gender responsive budget that addresses the context of women's lives; that a report be published that discusses the issues raised; and, that the federal budget take into account the issues and recommendations brought forth by women's organizations. The Department of Finance and Legislative Analyst shall publish, with all subsequent state budgets, Department of Finance and Legislative Analyst's gender-based analysis of the measures included therein.
- (r) The Legislature, in order to sensitize and inform the Legislature on the importance of consistent application of the gender-based analysis from initial policy development to the designing and implementation of policy, that all members of all Standing Committees of the Assembly and Senate receive gender-based analysis training at the start of each legislative session.
- (s) California Department of Human Resources IGBA Unit shall do the following:
 - (t) (a) Evaluate the compensation and classification plans, including but not limited to performance evaluations for state civil service and related employees using intersectional gender based analysis.
 - (u) (b) Determine where compensation and classification inequities exist based upon IGBA framework, including but not limited to identifying and correcting inequities between female dominated and male dominated classes of employees in state service.
 - (v) (c) Include performance assessment, and thereby pay increases and promotions based upon the implementation of gender-based analysis in employees' respective areas of responsibility, including management classes.