

Gender Mainstreaming in Revenue Education: Juxtaposing the Philippine Tax Academy's Overarching Curriculum and the GARCIA Toolkit on Gender-Responsive Education

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Abstract

Gender Equality, Disability, and Social Inclusion (GEDSI) are integral in achieving inclusive and sustainable development. Education and training play a central role in advancing this agenda, particularly through the integration of gender perspective in curricula and institutional practices. In the Philippines, where taxation serves as the lifeblood of the state, strengthening fiscal education is essential to sustaining national revenue generation. The Philippine Tax Academy (PTA), established under Republic Act No. 10143, serves as the training institution for officials and personnel of the revenue sector. Its overarching curriculum is designed to enhance competencies in taxation, customs, and public finance. And while the PTA advances its mandate, a critical examination of the extent to which gender responsiveness is embedded in curriculum is deemed imperative. This study juxtaposes the overarching curriculum of the PTA with the GARCIA (Gendering the Academy and Research: Combating Inequalities and Asymmetries) Toolkit, a framework developed by the European Institute of Gender Equality to ensure the gender responsiveness of curriculum and instruction, as well as research. Through this comparative lens, the study assesses the alignment of PTA's curricular content with gender mainstreaming principles and identifies opportunities for embedding gender responsiveness in revenue education. Consistent with PTA's core competency on mainstreaming GEDSI, the findings underscore the importance of integrating GEDSI principles to ensure that tax, customs, and public finance professionals are equipped to promote equity and inclusivity in their respective institutions.

Keywords: gender mainstreaming, GEDSI, PTA, curriculum and instruction



Introduction

The universal endeavor to advance Gender Equality, Disability, and Social Inclusion (GEDSI) is widely recognized as a framework of inclusive and sustainable development. Having growing traction, gender equality is a precondition for effective governance, equitable economic growth, and social justice (United Nations, 2015). International instruments such as the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW, 1979), the Beijing Platform for Action (1995), and the Sustainable Development Goals (2015), particularly SDG 5 on gender equality, highlight the necessity of institutionalizing gender mainstreaming across all spheres of development. Education, as one of the most powerful drivers of transformation, performs a critical role in this regard. Through gender-responsive curricula, pedagogy, and institutional systems, education provides a pathway toward challenging the structural inequalities and promoting inclusivity (UNESCO, 2017).

The Philippines has been at the forefront in advancing GEDSI gaining a consistent positive performance in Southeast Asia through as can be gleaned in the 2025 Women Economic Forum Global Gender Gap Report. Landmark legislations such as the Magna Carta of Women (Republic Act No. 9710) institutionalize gender mainstreaming in government policies, programs, and projects. Complementary mechanisms such as the budget allocation of *at least 5%* of the government agency's budget are intact (Philippine Commission on Women [PCW], 2020). Moreover, national development frameworks such as the Philippine Plan for Gender-Responsive Development (1995) affirm the State's commitment to creating enabling environments where gender equality principles are fully realized. These mechanisms point towards the recognition that gender responsiveness must be integrated in all domains including technical and specialized fields such as taxation, customs, and public finance.

Taxes have long been regarded as the lifeblood of the state, sustaining its capacity to deliver essential services, finance infrastructure, and ensure social protection (Abiola & Asiweh, 2012). A robust and equitable tax system contributes to economic stability and inclusive growth, while weak compliance and limited fiscal literacy can cause detrimental effects to national development. Tax education, therefore, emerges as an indispensable key component of nation-building. It strengthens the professionalism and ethical standards (Department of Finance, 2018) of the revenue officers, customs officials, local treasurers and assessors, and other revenue personnel with the knowledge, competencies, and ethical foundations necessary for effective fiscal governance, tax education, and accountability (Bird, 2015).

Recognizing this critical role, the PTA was established under Republic Act No. 10143 as the training and education institution for officials and personnel of the Bureau of Internal



Revenue (BIR), Bureau of Customs (BOC), and Bureau of Local Government Finance (BLGF) including local treasurers and assessors. Its overarching curriculum is designed to enhance competencies in taxation, customs, and public finance, aptly called the “PTA overarching curriculum on customs, tax, and public finance,” while instilling integrity and professionalism among revenue sector officials and employees. Through its mandate, the PTA functions as a capacity-building institution, research hub on curriculum and instruction, and documentation of tax practices, including those arising from instructional activities, as valuable inputs to policy making (PTA IRR, 2018), and a contributor to the continuous enhancement of the country’s revenue system.

Yet, as taxation and public finance expand towards the national government’s policies and directives as in any other industries and sectors, embedding gender mainstreaming within revenue education is deemed urgent and necessary crucial in complying with the laws and mandates on Gender and Development (GAD). Fiscal systems, policies, and practices can have differentiated impacts on women and men, often reinforcing existing inequalities if gender perspectives are absent (Stotsky, 2016). Thus, integrating gender responsiveness into the curriculum of the PTA aligns tax, customs, and public finance education with broader development goals and ascertains that revenue professionals are equipped with technical competencies and transversal skills in promoting equity and inclusivity in their work. The GARCIA (Gendering the Academy and Research: Combating Inequalities and Asymmetries) Toolkit—a resource developed by the European Institute for Gender Equality provides a useful framework for assessing the gender responsiveness of educational programs (Mihajlović Trbovc & Hofman, 2015).

This paper utilizes the GARCIA Toolkit to evaluate the PTA's overarching curriculum in tax, customs, and public finance. It aims to juxtapose them to examine the extent to which gender mainstreaming is integrated into revenue education. By analyzing the intersections between tax education and gender responsiveness, the research underscores the importance of embedding GEDSI principles within government training institutions like the PTA, as the frontliners of government services and the supposed duty bearers of gender mainstreaming in the country. Such an endeavor contributes to the advancement of GEDSI, something that the PTA is bound to uphold based on its competency framework identifying Mainstreaming GEDSI as one of its core competencies, and strengthening of the revenue generation, ultimately supporting national development objectives.

The GARCIA Toolkit defines gender-sensitive teaching as that which pays attention to gender differences both in creating syllabus and in instruction. It means introducing learners to the gender dimension of the presented contents, including publications that take a gender-



sensitive approach into the course materials that encourage learners to think about the gender dimension of the subject. Gender-sensitive approach to teaching provides equal opportunity to both female and male educators/trainers across disciplines, engenders a safe space for learners of different genders, and is inclusive for individuals with diverse sexual orientation, gender identity and expression, and sex characteristics (SOGIESC). Gender-sensitive teaching thus becomes more inclusive, while stimulating critical thinking.

In contemporary development discourse, GEDSI has emerged as a vital analytical framework that goes beyond conventional understandings of gender mainstreaming. GEDSI encompasses three interrelated principles:

1. Gender Equality – ensuring equitable rights, opportunities, and access across all sex and genders.
2. Disability Inclusion – promoting full participation regardless of physical or mental ability.
3. Social Inclusion – dismantling barriers faced by marginalized groups, ensuring meaningful engagement in societal processes (Diana, 2024).

This comprehensive approach demands that education—particularly in professional or technical fields—transcends narrow gender questions to embrace broader dimensions of diversity and inclusion. Regional and local initiatives also underscore GEDSI's growing significance. In 2024, the ASEAN region advanced GEDSI principles through orientations hosted by the Philippine Civil Service Commission for ASEAN Member States, emphasizing inclusive governance and unconscious-bias awareness within public service (Mercado, 2024).

The significance of GEDSI extends deeply into the domain of revenue education. Institutions like the Philippine Tax Academy (PTA) are responsible for training future tax, customs, and finance professionals—individuals whose decisions significantly impact equitable fiscal governance. Applying the GEDSI framework within such a setting ensures that education is robust and sensitive to multiple dimensions of diversity, equity, and inclusion.

Embedding GEDSI entails that revenue education can strengthen its relevance, *i.e.*, learners and completers of education/training become equipped to design, implement, and evaluate policies, programs, and projects that account for gender, disability, socioeconomic status, and other axes of inequality. This inclusion of GEDSI provides a multiperspectival conceptual bridge to the core analytical framework. Integrating GEDSI principles expands this focus, introducing multidimensional inclusion into the Toolkit's gender-responsive agenda.



The subsequent chapter will explore how the PTA's overarching curriculum aligns—or diverges—from these integrated GEDSI-GARCIA criteria, setting the stage for a nuanced juxtaposition and recommendations for enhancing equity in revenue education.

The Philippine Tax Academy's Overarching Curriculum

The PTA was established under Republic Act No. 10143 to train, mold, and enhance the capabilities of tax collectors and administrators, aiming to improve tax collection efficiency and foster competent public servants. The PTA's mandate is crucial in strengthening the country's revenue generation efforts, which are important for national development. Integral to the PTA's mission is its Integrity Education Program (IEP), which seeks to instill ethical and moral values among revenue personnel. According to a study by Beltran et al. (2024), the IEP aims to enhance the competencies, such as the transversal competencies of personnel within the revenue sector by promoting good governance and enhancing public trust.

In responding to its mandate, it has likewise developed its overarching curriculum on tax, customs, and public finance. Adopted in 2022, this curriculum elaborates, among others, the educational framework of the PTA--the curriculum description, goals, training programs, curriculum map, instructional design, or the very core of its curriculum and instruction.

The PTA's curriculum encompasses various aspects of tax, customs, and public finance, aiming to provide comprehensive education and training to revenue personnel. For example, the curriculum includes technical courses on tax laws, customs regulations, and public finance management, as well as modules on Problem-Solving and Decision-Making, and Effective Communication. Incorporating integrity education into the curriculum is a significant component of the PTA's approach. The IEP framework, as proposed by Beltran et al. (2024), integrates ethical considerations into public finance management and organizational leadership, aiming to mold revenue personnel with a strong sense of integrity and professionalism.

In implementing its curriculum covering tax, customs, and public finance, the PTA's advantage compared to other training institutions is its unique foundation rooted within the policy framework of the Department of Finance (DOF), the only government agency that is older than the Republic of the Philippines. The DOF has always been responsible for resource generation and it has borne this responsibility for the 128 years of its existence. This legacy imbues PTA with institutional knowledge of the ebb and flow of public finance policy as the economy, society, and the world in general have undergone generational shifts impacting tax laws, public



finance principles, fiscal governance, tax administration perspective, and taxpayer character and attitude.

To translate this DOF-rooted legacy into consistently high training standards, the Philippine Tax Academy operationalizes a Competency/Outcomes-Based Education and Learning (COBEL) framework. COBEL fuses two pillars: (1) the Civil Service Commission's Competency Management System (CMS), which provides the role-specific knowledge, skills, and behaviors expected of BIR, BOC, and BLGF personnel and (2) the PTA Act's Implementing Rules and Regulations (IRR), which require the Academy to deliver programs through an outcome-based education and learning framework (PTA IRR, 2018). In the PTA's Overarching Curriculum, COBEL is explicitly described as making education and workplace learning "complementary, not contradicting," with courses built on bureau-validated competencies and assessed against explicit end-of-course outcomes (Educational Framework, pp. 6–7).

Operationally, COBEL applies OBE's backward design. The Academy begins with clearly defined Institutional Learning Outcomes (ILOs) including revenue-generation efficiency, professional competence, ethical conduct, technology integration, taxpayer education/support, teamwork/leadership, continuous professional development, performance improvement, and stakeholder engagement—and then maps course outcomes, learning activities, and assessments to those ends (Institutional Learning Outcomes, p. 4; Curriculum Mapping, p. 5). The curriculum restates OBE's four core principles—clarity of focus, designing backwards, high expectations, and expanded opportunities—and requires that assessment evidence point to the stated outcomes (pp. 8–9). The program map/diagram in the overarching curriculum further shows how pre-service, core, leadership, and functional offerings across the Academy's Institutes are organized to deliver these outcomes in a coherent way.

COBEL also ensures vertical and horizontal alignment. IRR-mandated overarching topics (e.g., fundamentals of revenue generation, integrity education/anti-corruption, public financial management) are embedded across courses (IRR §14[a]), and all applicants to BIR/BOC/BLGF must pass pre-service training before hiring (IRR §4), establishing a uniform outcomes "floor" prior to specialization (pp. 5–6, 9–11). Cross-cutting competencies such as integrity and gender sensitivity are treated as outcomes that can be evidenced in multiple modules; notably, Gender Sensitivity appears among the Academy's core offerings (p. 13), providing an anchor for mainstreaming GEDSI expectations into learning objectives and rubrics. This approach aligns with the study's recommendation to embed gender-responsive outcomes across revenue education rather than confining them to standalone sessions.



According to Linsao-Ng (2023), the Competency/Outcomes-Based Education and Learning (COBEL) framework of the PTA signifies the context of education and learning as complementary factors in the competency development of the officials and employees in the revenue sector and not as contradicting premises. Cognizant of the fact that both education and learning focus on knowledge acquisition, supplementary recognition is placed in the management of knowledge gained in the workplace and in the Academy.

The GARCIA Toolkit: A Framework for Gender-Responsive Education

The integration of gender perspective into education and research has emerged as a central concern in advancing inclusive and socially responsive knowledge systems. Structural change is called upon to be more transparent, unconscious bias is removed from institutional practices, human resources management is modernized, excellence is promoted through diversity, and research and innovation are improved by the integration of a gender perspective (European Institute for Gender Equality [EIGE], 2016). The insistence on embedding gender into education and research rests on the understanding that gender is not an isolated topic; rather, it is a structural category that interacts with and shapes social, cultural, and institutional practices. Schiebinger & Schraudner (2011) articulate that gender dimension should be one of the main pillars of the development of new knowledge. Neglecting the gender dimension in knowledge production risks reinforcing biases, marginalizing experiences, and producing incomplete or one-sided analyses.

It is in this context that the GARCIA Toolkit was developed under a European Union-funded project to guide researchers and educators in systematically incorporating gender dimensions into their academic practices. The Toolkit emphasizes the importance of embedding gender in course content and in methodologies, pedagogical approaches, and institutional frameworks (Van den Brink & Benschop, 2012). Through its interdisciplinary orientation, it provides concrete strategies for integrating gender sensitivity across disciplines, thus countering the tendency to confine gender issues to the social sciences or gender studies. Instead, it recognizes that gender has implications across all fields, including public finance.

A distinguishing feature of the GARCIA Toolkit is its reliance on an intersectional approach. Rooted in the work of Crenshaw (1991), intersectionality acknowledges that gender operates in intersections with other axes of identity such as race, ethnicity, class, age, disability, and socio-economic status, among others. This recognition is vital because power relations and inequalities are experienced differently depending on the convergence of these identities. An analysis with intersectional lens surfaces the issues that are not instantly surfaced without such perspective. Intersectionality provides a lens through which to capture and analyze in a more



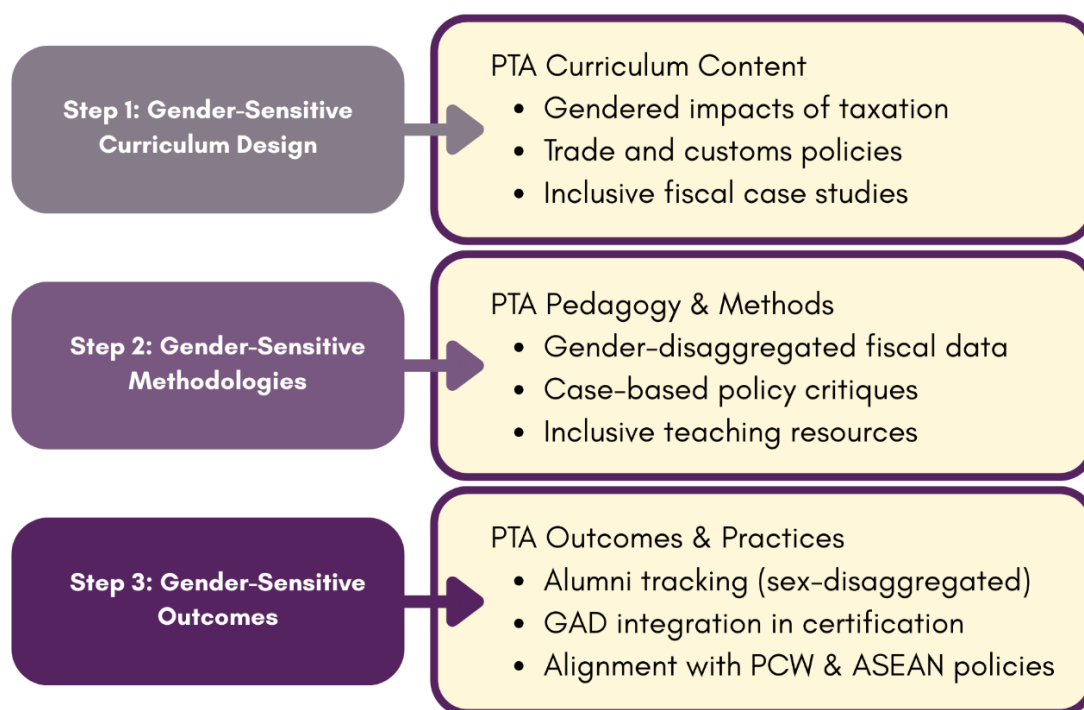
nuanced and comprehensive way than earlier approaches, the realities of lived experience, including how structural inequalities intersect with and compound gender based inequality (United Nations Inter-Agency Network on Women and Gender Equality, 2025).

The Toolkit's practical framework is structured into three steps.

Step 1 emphasizes the design of gender-sensitive curriculum content by including diverse perspectives, requiring seminar projects to address gender aspects, and devoting class sessions to gender dimensions of a discipline's core topics.

Step 2 highlights the use of gender-sensitive methodologies and theoretical frameworks, encouraging educators to adopt inclusive language, integrate balanced visual representations, and assign tasks that reframe existing studies through a gender lens.

Step 3 focuses on producing gender-sensitive outcomes, such as enriching course handbooks with gender considerations, evaluating teaching with attention to gender responsiveness, and disaggregating alumni data by sex for institutional reporting (GARCIA Project, 2015).



For applying gender-sensitive approach in curriculum, the toolkit provides the following checklist of questions:

- Are you inviting a balanced number of female and male academics for a visiting lecture at your course?
- Have you invited a visiting lecturer renowned for his/her gender-sensitivity?
- Do you attract students of both genders to take your course?
- Are you stimulating students to work in gender-mixed groups?
- Do you prepare your students to be gender-sensitive professionals one day?
- Have you included in the course reader gender sensitive publications?
- Have you devoted at least one class to the gender dimension of the course topic?
- Do you make your students more aware about gender stereotypes connected to the field you teach?
- Do you make your students aware about gender inequalities they will face one day as professionals?
- Do you teach students gender-sensitive methodology?
- Do you use gender-sensitive language and visual materials while teaching and writing course materials?
- Does your Handbook contain gender dimension of the course topic?

The toolkit may seem to focus on academic institutions, however, its utility extends beyond universities to include training institutions that prepare professionals for highly specialized fields. Institutions such as the PTA play a critical role in shaping public servants whose work directly impacts revenue generation and fiscal governance. In the 2024 report of the DOF, it has articulated that the country has maintained a steady gross domestic product (GDP) growth of 5.6% in 2024—the second fastest in ASEAN—despite multiple challenges. While this is the case, other facets such as taxation and public finance warrant further scrutiny such as the aspect of gender neutrality, the concern of the current study. According to the 2023 study of the Asian Development Bank, fiscal systems affect women and men differently, and gender biases in tax policy and administration can reinforce inequalities if unaddressed (Stotsky, 2016). The same study shows the following general trends in implicit biases that appear to exacerbate gender inequality in Asia and the Pacific are found in several tax areas:

Individual income taxation

(a) Joint tax assessment that does not explicitly reference gender still exists. Joint tax assessment raises the effective marginal tax rate of secondary earners (who are predominantly women) and reduces their work incentives.



(b) Some tax incentives only reach parts of society that are active in the formal sector (and thus more men than women). Professionals and people in formal employment are predominantly men; thus, work-related tax benefits that are often granted to such categories of workers will favor men over women.

(c) Tax legislation can include implicit biases in the treatment of assets that men are more likely to own than women. Many tax laws still have favorable treatment for interest or dividend payments on stocks and equities, which are disproportionately owned by men.

(d) Some prominent reforms in the Asia and Pacific region may have a greater negative impact on women because they benefit a more redistributive fiscal system. Such reforms include increased use of different tax rate schedules for each income source, declining progressivity, and rising use of flat rate tax policies.

(e) Higher tax rates for nonsalaried than for salaried individuals could be interpreted as an implicit bias against women (e.g., in Pakistan), as most self-employed people are women.

In corporate income taxation, implicit biases can occur due to differences in the incomes men and women earn. Corporate taxation may place women at a disadvantage and favor men in general. Men are more likely to own and hold shares of incorporated businesses and can benefit from preferential taxation of capital income. Corporate income tax rates are frequently lower than the highest marginal individual income tax rates and this may exacerbate the gender disparity in after-tax profits earned by incorporated (mostly male) and unincorporated (more heavily female) business owners. Structural tax reduction, particularly that reducing headline tax rates on corporate income, tends to lower overall top income tax rates but does not necessarily lower tax rates for those who are most in need (ADB, 2023).

In the case of the Philippines, however, the Tax Reform for Acceleration and Inclusion (TRAIN) law of 2017 or Republic Act No. 10963 introduced progressive reforms that benefit low- and middle-income earners, a significant proportion of whom are women in both formal and informal sectors. Cognizant of the need for more work to be done on this aspect of the revenue sector, the PTA is geared towards fulfilling its mandate to provide training and education not only on technical competencies but also on gender responsiveness.

Applying the GARCIA Toolkit to the curriculum of institutions like that of the PTA helps ensure that gender sensitivity is mainstreamed and institutionalized in revenue education. In juxtaposing the PTA's overarching curriculum with the GARCIA Toolkit, this study highlights the intersections between revenue education and gender responsiveness, aiming to identify gaps,



synergies, and pathways for embedding gender mainstreaming in the training offered by the PTA.

Mapping the Toolkit and the Overarching Curriculum

Integrating gender-sensitive approaches into the PTA's curriculum can enhance its relevance and effectiveness. By incorporating gender perspectives, the curriculum can better address the diverse needs of the population and promote equitable outcomes in tax and public finance management. As earlier articulated, the concept of Gender Equality, Disability, and Social Inclusion (GEDSI) is increasingly recognized as essential in education and public service. Integrating GEDSI principles into the PTA's curriculum can cultivate an inclusive environment that values diversity and promotes equal opportunities for all.

GARCIA Checklist Item	Relevant Provision in PTA Overarching Curriculum	Comparison/ Recommended Action
Balanced number of female and male academics for visiting lecturers	Curriculum and course design guidelines mention use of experts and lecturers, but no explicit provisions on gender balance among resource persons/course facilitators.	PTA may establish a database on sex-disaggregation of resource persons to surface whether or not there is balanced representation among them. Gender analysis may follow to be utilized to encourage more balanced representation, should there be determination of gender issues therein. Language is neutral, but may be enhanced by deliberately identifying ways in which the gender-fair language and its principles be utilized.
Invite lecturers renowned for gender sensitivity	Gender and Development (GAD) experts are prioritized for gender-related courses such as Advocating Gender Sensitivity. Other resource persons are identified based on	To mainstream gender in the approach to all courses, the PTA may consider providing an orientation for all resource persons on making their

	their expertise relevant to the courses offered.	courses more gender-responsive and inclusive.
Attract students of all genders (sexes)	RA 10143 IRR requires pre-service and in-service training for all applicants/employees of BIR, BOC, BLGF; entry is not gender-exclusive.	Partial alignment: Although learners of the PTA are dependent upon the officials and employees of the BIR, BOC, and BLGF, the PTA can expand its existing database on sex-disaggregation of learners to gender statistics to consider other intersectionalities which will aid surface the potential gender-related concerns leading to establishing mechanisms to encourage more women applicants in the revenue sector.
Stimulate students to work in gender-mixed groups	PTA employs outcome-based and collaborative learning strategies, including teamwork and leadership training.	Teamwork is valued. Utilizing more inclusive teaching and learning strategies may be considered.
Prepare students to be gender-sensitive professionals	PTA learners are professionals whose compliance with the CSC rules and other regulatory laws is imperative including those encompassed in GAD policies and mandates. The Institutional Learning Outcomes (ILOs) include “ethical conduct,” “integrity,” and “effective communication,” but does not explicitly mention gender sensitivity.	The ILOs could be strengthened by explicitly embedding gender responsiveness as part of professional competence. This may begin by building on the PTA core competency on Mainstreaming GEDSI and citizen-centeredness.
Include gender-sensitive publications in course readers	Course design guidelines specify “reputable sources” and “reliable references”, mentions the use of gender-fair language but no explicit	PTA may include additional provisions in the course design that mentions consideration on using gender-sensitive publications

	mention of gender-sensitive publications.	such as those that are women-authored or those that discuss topics related to GEDSI which may be connected with the courses/topics.
Devote at least one class to gender dimension of the course topic	Mandatory topics include “integrity education” and “public financial management,” but no explicit mention of gender dimension.	Gender dimension is absent from curriculum requirements. Gendered analysis of taxation, customs, or fiscal management may be integrated. Course developers may be trained on gender analysis to upskill them on including the gender dimension in the courses.
Raise awareness about gender stereotypes in the field	Except for the specific core competency on gender sensitivity course, the curriculum emphasizes technical and leadership competencies.	PTA may consider including modules on stereotypes and biases in revenue administration (e.g., women in tax leadership, stereotypes in customs enforcement) to be integrated in various courses in the curriculum.
Raise awareness of gender inequalities in professional practice	As the curriculum is on tax, customs, and public finance, the focus is on “revenue generation efficiency,” “technology integration,” and “stakeholder engagement,” among others.	The PTA may strengthen its gender mainstreaming in the curriculum by institutionalizing it in its policies and other mechanisms towards raising awareness of gender inequalities in the revenue sector, if identified through gender analysis.
Teach gender-sensitive methodology	PTA adopts Competency/Outcome-Based Education and Learning (COBEL) framework aligned with Civil Service competencies.	PTA may strengthen integrating gender-sensitive methodologies (e.g., gender-responsive fiscal analysis, gender budgeting).

Use gender-sensitive language and visuals in teaching and course materials	Course development guidelines emphasize clarity, conciseness, and learner-centered writing, and the use of gender-fair language.	The PTA uses formal gender-neutral language (e.g., “officials and employees,” “learners”).
Handbook contains gender dimension of the course topic	The overarching curriculum outlines program outcomes, course descriptions, and instructional design. No explicit gender dimension included.	Gender dimension is not explicit in the curriculum; opportunity exists to integrate a section on gender mainstreaming in tax, customs, and public finance.

Enhancing the gender responsiveness in the PTA's curriculum may include:

- Integrating gender-sensitive content: Incorporate modules that address gender issues in tax and public finance, highlighting the impact of policies on different genders.
- Adopting inclusive teaching methodologies: Utilize interactive and participatory teaching methods that encourage the involvement of all genders.
- Implementing gender-aware assessments: Design assessments that evaluate students' understanding and application of gender-sensitive approaches.

This study is anchored on the premise that embedding gender responsiveness into specialized training institutions requires a systematic framework that bridges technical expertise with inclusive pedagogical practices. The GARCIA Toolkit provides such a framework through its three-step process of curriculum design, methodological integration, and outcome evaluation. Juxtaposing these steps with the PTA's overarching curriculum offers a conceptual lens to analyze the intersections between tax, customs, and public finance training and gender responsiveness.

Mapping the PTA curriculum against the GARCIA Toolkit underscores the compatibility of technical training with gender mainstreaming imperatives. While the PTA's mandate is to develop revenue competencies and integrity among revenue professionals, the GARCIA Toolkit extends this by providing a lens through which these competencies can be taught, applied, and evaluated in ways that advance GEDSI.

Conclusion and Recommendations

In summary, the juxtaposition poses areas in which the PTA overarching curriculum may be further enhanced towards aligning with the principles of GEDSI and the gender-responsive approach. The analyses have surfaced how some provisions of both the toolkit and the curriculum align with each other, the latter substantially complying with the former, but also more importantly, paying attention to potential gaps and opportunities to make a fully gender-responsive curriculum.

By and large, the juxtaposition has shown the following:

1. **Curriculum Content:** The PTA's curriculum primarily focuses on technical aspects of tax and public finance. While it includes modules on core, leadership, and technical competencies, it may be improved in terms of its integration of gender perspectives in the content. The GARCIA Toolkit emphasizes the importance of incorporating gender-sensitive content to reflect diverse experiences and promote inclusivity.
2. **Teaching Methodologies:** The PTA generally employs traditional teaching methods, such as lectures and seminars. The GARCIA Toolkit advocates for methodologies that encourage critical thinking and active participation, ensuring that all genders regardless of intersectionalities have equal opportunities to engage and contribute.
3. **Assessment and Outcomes:** The PTA's assessment methods focus on core, leadership, and technical competency enhancement. The GARCIA Toolkit suggests that assessments should also consider how well the learners understand and apply gender-sensitive approaches in their work, in response to what may be a compliance of these public servants to the GAD mandate towards gender mainstreaming.

The juxtaposition of the PTA's curriculum with the GARCIA Toolkit reveals areas where gender responsiveness can be enhanced. By integrating gender-sensitive content, adopting inclusive teaching methodologies, and implementing gender-responsive assessments, the PTA potentially develops and implements a curriculum that equips revenue personnel with technical skills and cultivates an understanding of GEDSI. Ultimately, this approach aligns with the Philippine government's Gender and Development approach, the international commitments such as the SDGs having the principle that "no one should be left behind", and with the PTA's mission to mold competent and ethical public servants, contributing to improved governance and public trust in the revenue sector.



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