

## Chapter 96

# Gender and Labor Market: A Review From the Perspective of Insurance Premiums Incentives, Supports, and Deductions in Turkey

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### ABSTRACT

*Gender is defined as the tasks, functions, and roles attributed to women and men in the public and private areas in society. The concept of gender is important in social state policies. The social state is a state that deals with the economic and social situation of individuals and seeks to ensure a minimum level of living, social security, and justice. In this kind of state disease, disability, death, unemployment, and similar cases, social security and assistance programs are in the foreground. Gender discrimination in the labor market in Turkey is a major problem. Women face a number of obstacles in this market. In particular, gender-based occupational discrimination affects women's position in the labor market. In addition to factors such as inflation, growth, and unemployment, gender roles play a role in the effectiveness of the female labor force in these markets. In this study, labor markets in Turkey will examine on the basis of gender and will be discussed in terms of insurance premiums and tax incentives for the period 2000-2019.*

### INTRODUCTION

Women confront with various barriers in their working areas such as education, health, social security, politics and non-governmental organizations (NGOs). There is gender-based discrimination in these areas. Women are disadvantaged compared to men in terms of participation in employment. In patriarchal societies, women have been responsible for household chores and child care. The vast majority of women are therefore far from social production. In fact, these skills provide them with employment

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opportunities in occupations and fields of work, which are an extension of their work at home. However, women continue to be a secondary source of labor. With capitalism, women have started to work such as services sector, health, education, textiles, food, etc. in areas. Despite equal pay for equal work laws, women's wages were lower than men's. In times of economic depression, primarily the dismissed are women. For these reasons, they can hardly come to decision-makers, managers, organizing positions. In Turkey, the traditional infrastructure is changing very slowly. Gender-based discrimination and male domination are present in all areas. Therefore, some institutions and organizations try to solve employment problems related to women. It is tried to increase female employment in labor markets. For this, first of all, financial burdens on enterprises should be reduced. There are many ways in reduce financial burdens on enterprises. For example insurance premiums incentives, supports and deductions can be used to reduce this burden. In this study will examine supports and deductions in terms of gender sensitivity for the period 2008-2019.

## **Concepts and Basic Definitions**

This section describes the basic concepts in the study. In this context, the concepts of gender, gender equality / inequality, labor and employment are explained. Gender was first used in the 1930s and defined. According to this definition, psychological characters is different from sex. In 1972, Ann Oakley first used this concept in sociology. Gender; "Defines the roles, duties, rights, responsibilities and behaviors determined by society and culture for men and women. The roles of femininity and masculinity, men and women presentation themselves, speech, behavior patterns and dress patterns differ from society to society (Connell, 2002). Gender is defined as "the expectations of women and men for social and cultural roles" (Cherry, 2005: 157).

The concept of gender equality/inequality refers to "how determine social, cultural characteristics and norms the relationship between men and women and the power differences between these two genders" (World Development Report, 2012: 4). Gender equality recognizes the different needs and interests of men and women and requires a redistribution of power and resources. The goal of this equality, sometimes called material equality, goes beyond equality of opportunity. Men and women are considered to have different needs, preferences and interests (Reeves ve Baden, 2000: 10).

Usually men work in high status professions, and women generally work at lower wages, in other words, gender-based wage gap, type of occupation and lower wage for part-time workers are examples of gender inequality in employment (UNECE, 2015).

The labor means the part of the population in a country that is productive, that is, participating in economic activity. The labor force refers to the total number of employees in a profit-generating business and population between the ages of 14-65. Employment means "participation of production factors (labor, capital, entrepreneur and natural resources) in the production process optimally.

## **Women's Labor and Employment in the Historical Context of Gender in Turkey**

The Republic of Turkey was proclaimed in 1923 and began a contemporary restructuring process. Major reforms have been made in relation to women and women labor. Various changes have been made in the economic and social areas for women.

With the 1924 Constitution, it was made compulsory for everyone to be a primary school graduate without distinction between men and women (Doğramacı, 1997: 81). The Turkish Civil Code adopted

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