

# Through a Gender Lens 2011/2012

Looking at the National Budget Proposal  
and the Budget Arrangements Law for  
Fiscal Years 2011 and 2012

Yael Hasson

January 2011



Israel Women's Budget Forum



This document has been produced with the financial assistance of the European Union. The contents of this document are the sole responsibility of the Women’s Budget Forum and can under no circumstances be regarded as reflecting the position of the European Union. Nor do they necessarily reflect the positions of our other partners.

We at the Women’s Budget Forum would like to express our sincerest thanks to the organizations that have supported our gender-responsive budgeting coalition.

- Hadassah Foundation
- Israel Delegation of the European Union
- New Israel Fund
- Nathan Cummings Foundation
- Boston Jewish Community Women’s Fund
- Jewish Women’s Foundation of Metropolitan Chicago
- Women’s Giving Foundation of Baltimore
- Daphna Israeli Fund
- Tikkun Olam Women’s Foundation of Washington, D.C.
- National Council of Jewish Women



**The European  
Union**

**THEHADASSAH  
FOUNDATION**

# Looking at the National Budget Proposal and the Budget Arrangements Law for Fiscal Years 2011 and 2012

## Through a Gender Lens

Yael Hasson

January 2011

### Introduction

The national budget of Israel for fiscal years 2011 and 2012 was approved by the Knesset at the end of December 2010. It appears that the budget approved is far from final, as two factors are expected to lead to an increase in the budget in the course of the coming year.

The first are new salary agreements for public service employees, including port workers, high school teachers, and state attorneys. These new agreements will be good news for public service employees in general and for women in particular, as women comprise the majority of teachers as well as of state attorneys.

The second factor that will change the budget just approved is the increment that the Knesset is expected to approve for the Ministry of Defense budget. The Minister of Defense asked for an additional NIS 10 billion for his ministry. The amount approved was NIS 54.4 billion, which involved an increase of some four billion shekels. However, the Minister of Defense reported that certain “understandings” had been reached between the Prime Minister and himself regarding additional allocations that the Ministry of Defense would receive in the course of the 2011 fiscal year, to be taken from reserve monies and from budgets not fully utilized by other ministries (Avital, December 22, 2010).

From a gender perspective, the national budget for fiscal 2011-2012 does not augur much that is new. The tax policy that widens social gaps in general and gender gaps in particular will continue to be in force during the next two years. The tax-cutting program for income and corporate taxes is to continue up to 2016, while indirect taxes are to increase. While most Israeli women will not benefit from reductions in direct taxation, all of them will carry some of the burden of higher indirect taxes, including the VAT and the gasoline tax.

The across-the-board cuts in social services budgets will also continue. Women constitute two-thirds of public employees, and the reductions in social service budgets, a good portion of which are designated for salaries, may result either in women being laid off or in their having to work for less.

This document offers a gender analysis of the implications of the national budget approved for fiscal years 2011 and 2012 on women in Israel. An analysis of income and expenditures from the perspective of gender equality will enable us to better understand how economic decisions affect women and men in different ways. In addition, it will allow us to determine to what extent economic and budget policy contribute to the widening or narrowing of gender inequality.

## REVENUES

---

### Income and Corporate Taxes

Over two-thirds – 67.7% – of employed women in Israel have no income tax liability, either because their salaries are below the tax threshold or because of deductions for children and self (Ministry of Finance, 2009: 98). Thus, women stand to benefit much less than men from income tax cuts.

In 2003, a multi-year income tax reduction program – to 2010 – was instituted. The program's tax cuts led to an accumulated loss of NIS 46.2 billion in national revenues. The main beneficiaries were high-income persons. In 2009, it was decided to continue the tax-cutting program up to 2016, despite the fact that Israel's income tax rates are at present similar to the average in other developed countries. The tax-cutting program's extension came into effect on January 1, 2011.

The program's extension is even less equitable than the first phase of the program: it is relevant only for persons in the three highest income deciles\*, and it will not add one cent to Israelis earning the average salary in Israel (NIS 8,131 in 2009) or less – who constitute some 75% of employed persons. In contrast, individuals earning six times the average salary will receive an annual increment of NIS 20,932 in 2016 (Adva Center, 2010).

Looking through a gender lens, we see that about 80% of employed women will not gain anything at all from the extended tax reduction program. This is due to the fact that the higher one goes up the earned income ladder, the more men and the fewer women one finds in the income bracket – and visa versa. The number of women who will benefit from tax cuts in the coming years is much smaller than the number of men who will benefit from them (Hasson, 2010).

---

\* A decile contains one tenth of all individuals who have income, where such individuals are "arranged" in ascending order, from those who have the lowest incomes to those who have the highest.

Decile	Men				Women			
	Men (thou-sands)	Gross monthly earned income NIS	Net annual increment NIS	Total increment for men in each decile (NIS millions)	Women (thou-sands)	Gross monthly earned income NIS	Net annual increment NIS	Total increment for wo-men in each decile (NIS millions)
1	72.4	1,208	-	-	167.1	1,226	-	-
2	73.8	2,788	-	-	165.8	2,738	-	-
3	99.3	3,806	-	-	140.1	3,754	-	-
4	120.9	4,527	-	-	118.6	4,521	-	-
5	126.9	6,234	-	-	112.7	5,297	-	-
6	129.6	6,234	-	-	110.1	6,260	-	-
7	137.2	7,501	-	-	102.2	7,484	-	-
8	139.3	9,438	767	106.8	100.1	9,407	748	74.9
9	156.4	13,154	3,756	587.4	83.0	12,827	3,285	272.6
10	189.1	25,820	13,811	2611.7	50.3	24,048	12,539	630.7

### Notes:

1. In NIS, after income tax.
2. Calculated on the basis of gross earned income figures by gender and income decile for 2008.
3. The calculation was updated to July 2009 after the approval of the Budget Arrangements Law of 2009.

### Sources:

Adva Center analysis of Central Bureau of Statistics (CBS), Income Survey 2008 (June 2009); Budget Arrangements Law-2009.

The 2011-2012 national budget also includes a directive to gradually reduce corporate taxes, from 25% in 2010 to 18% in 2016. In our opinion, it would have been preferable to keep the tax at its present level and invest the revenues in education so that investors are attracted by a skilled labor force rather than by low corporate taxes, which produce short-term yields rather than sustainable economic growth (Adva Center, 2009).

A study conducted in Canada on corporate tax cuts points to the fact that men constitute the majority (about 63%) of stock-holders (Lahey, 2008). In Israel, no such figures are available.

### **Value-Added Taxes**

Direct taxes are considered progressive, as the marginal tax rate increases as salaries go up. In contrast, indirect taxes are considered regressive, as everyone pays the same tax on the same goods – but the burden of that sum is greater for low-income persons. And women's income is lower than men's: more than a third of employed women in Israel – 36% – earn two-thirds of the median wage or less – NIS 3,979 in 2009 (Swirski, Konor-Attias and Abu-Khala, 2010).

While most women will not benefit from the proposed reduction of direct taxes (income and corporate taxes), they will all shoulder the burden of increased indirect taxes, primarily value-added taxes.

The 2011-2012 budget includes a decision to defer until 2013 the implementation of a promised reduction in the VAT tax from 16% to 15.5%.

As in 2010, the year that the projected income from indirect taxes surpassed that from direct taxes, indirect tax revenues are expected to surpass direct tax revenues in 2011 and 2012. In 2011, national revenues from indirect taxes are expected to reach NIS 104.6 billion, and national revenues from direct taxes, NIS 103.5 billion (Adva Center, 2010).

### **Higher Fuel Taxes and Increases in Public Transportation Fares**

The 2011-2012 national budget includes a 20-agorot per liter increase in fuel taxes in 2011 and 2012, which will necessitate an increase in public transportation fares. Indeed, intra-city line fares increased by 3% at the beginning of January 2011. An additional increase is expected in the first six months of 2011, causing a total increase of 10% (Hazelform, December 26, 2010).

Women and men with low incomes are more dependent on public transportation than persons with higher incomes. Women comprise the majority (60%) of public transport riders. They use public transportation regularly to get to and from work. Thus, the increase in public transport fares will have a negative effect on women, especially those with low incomes.

## REDUCTION OF CIVILIAN EXPENDITURES

---

The reductions in income and corporate taxes have led to a significant decrease in government revenues, and the continuation of the tax-cutting programs will involve still further decreases. As a result of revenue losses, social service budgets have been reduced. The reduction in the 2011-2012 budget involves across-the-board decreases for all government ministries, with the exception of the Ministry of Defense.

These include a reduction of one percent in the allocations for salaries for each of the years 2011 and 2012. In addition, they include across-the-board reductions in the general budgets of nearly all ministries: two percent for 2010 and 3 percent for each of the years 2011 and 2012 (exceptions: the Ministry of Defense, the investment budget of the Ministry of Education, and the municipal grants of Ministry of the Interior).

To cope with budget cuts, the social service systems have had no other recourse than to adopt one or more of the following strategies:

- Service rollbacks – for example, reducing teaching hours in schools and purchasing fewer books and less equipment for university libraries and laboratories;
- Cutting expenditures – mainly by hiring personnel through perm-temp agencies and other intermediaries. This is what was done in the case of school nurses;
- Offering special services for persons of means – for example, “gray education” (paid by parents out of pocket) for affluent families; private medical services in public facilities, available to those who can pay. Such services threaten the universalistic nature of education, health and social security services in Israel.

Reductions in social service allocations are fraught with gender implications, as women constitute nearly 70 percent of public service employees (CBS, 2010, *Manpower Survey 2009*, Table 2.1):

- 76% of education service employees;
- 72% of health service employees;
- 85% of welfare and social service employees.

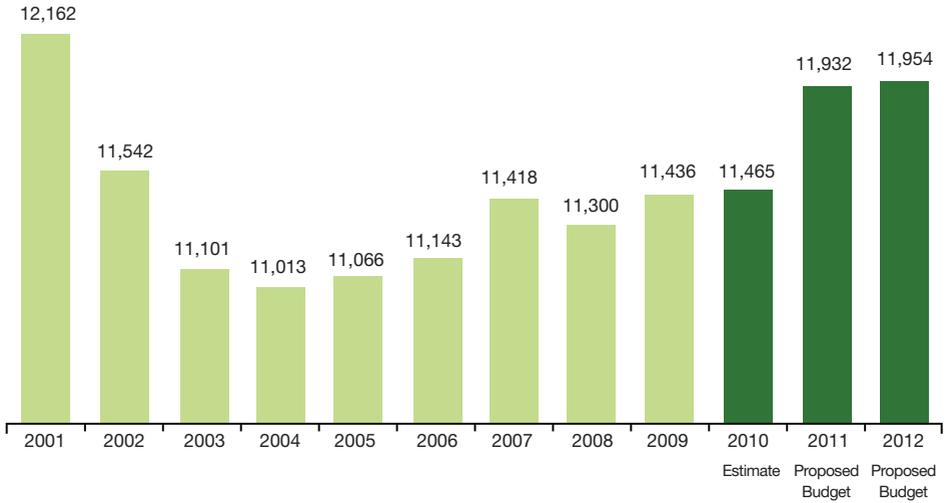
Thus, any reduction in allocations for salaries and any reduction in the base of government ministry allocations has an adverse effect on women's salaries.

Women also constitute the majority of health and social welfare services consumers; cut-backs in those services have an adverse effect on women as consumers.

Finally, even if women work full time, they still spend more time than men taking care of home and family members. They are the ones who pay the price when health, welfare and education services are lacking.

The results of the frequent cuts in civilian services in recent years can be seen in the per capita outlay on these services since 2001. In 2011-2012, despite the expected increase, the figure will still be lower than it was in 2001. Moreover, the increase is not large enough to make up for the damage done by past cuts (Adva Center, 2010).

Social Service Expenditures per Capita  
In NIS, 2009 Prices



Source:

Adva Center, "The Proposed Budget and Budget Arrangements Law for 2011-2012: Tight-Fisted on Civilian Expenses," PowerPoint presentation, November 3, 2010.

## Ministry of Defense Budget

---

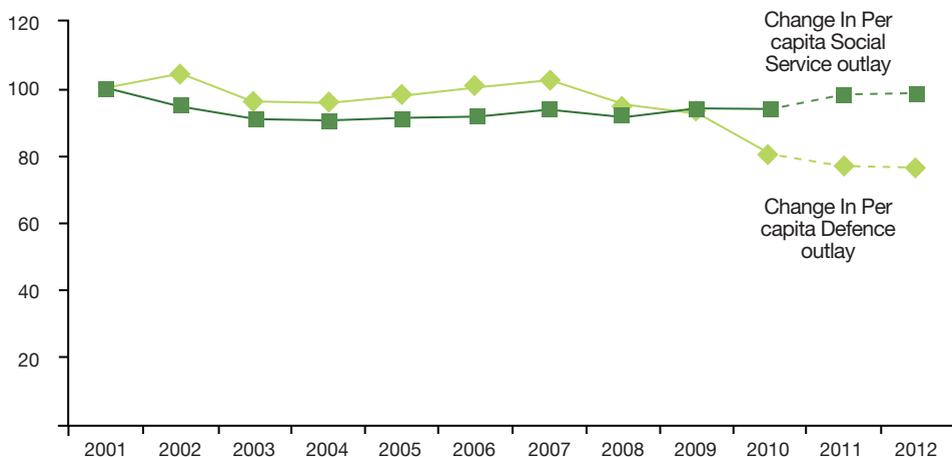
### Per Capita Outlay for Defense Compared with Per Capita Outlay for Social Services

For most of the past decade, the per capita outlay on defense has grown faster than the per capita outlay on civilian services. In 2009, the civilian outlay caught up with the defense outlay.

In the coming years, the Ministry of Finance anticipates a slower growth in the defense outlay than in the social services outlay. At the same time, it should be borne in mind that for most of the past decade, the Defense Ministry expenditure exceeded its original budget. Between 2001 and 2009, the difference between the original budget and the actual expenditure of the Ministry of Defense amounted to NIS 58.2 billion (Adva Center, 2010). In a discussion that took place at the Knesset Finance Committee, it was revealed that in 2010 the original budget was NIS 49 billion, but the final budget was no less than NIS 61 billion (12 billion more). In contrast, in many other ministries, the amounts expended were lower than those originally allocated (Zrahia, December 27, 2010).

The Defense budget approved for 2011 was NIS 54.5 billion (current prices, gross outlay). As mentioned above, over the course of the coming year, the Defense Ministry is expected to receive additional monies.

Change in Per Capita Defense and Social Service Outlays, 2001-2012  
2001=100



Source:

Adva Center, "The Proposed Budget and Budget Arrangements Law for 2011-2012: Tight-Fisted on Civilian Expenses", PowerPoint presentation, November 3, 2010.

## Ministry of Health Budget

In 2009, the budget of the Ministry of Health, per capita and age-adjusted (without the budget lines for the National Health Insurance Law and the investment budget), was 95% of its value in 2001.

The budget of the Ministry of Health is very significant for women, for the following reasons:

- Over 70 percent of persons employed in health services are women;
- Women utilize health services more than men, due to their longer life expectancy, the fact that they suffer more from chronic illnesses, and the fact that they need health services for matters connected with reproduction;
- Women are the main caregivers in the family. When family members are ill, women care for and accompany them to doctors and other health services.

The budget of the Ministry of Health includes, among others, three significant areas: long-term care, mental health services and public health services.

## **Cost of the Benefits Package Provided by Health Funds**

The National Health Insurance Law (1994) failed to include a fixed mechanism for indexing the cost of the benefits package provided by the health funds. In order to preserve its value, the cost needs to be updated in accordance with three parameters:

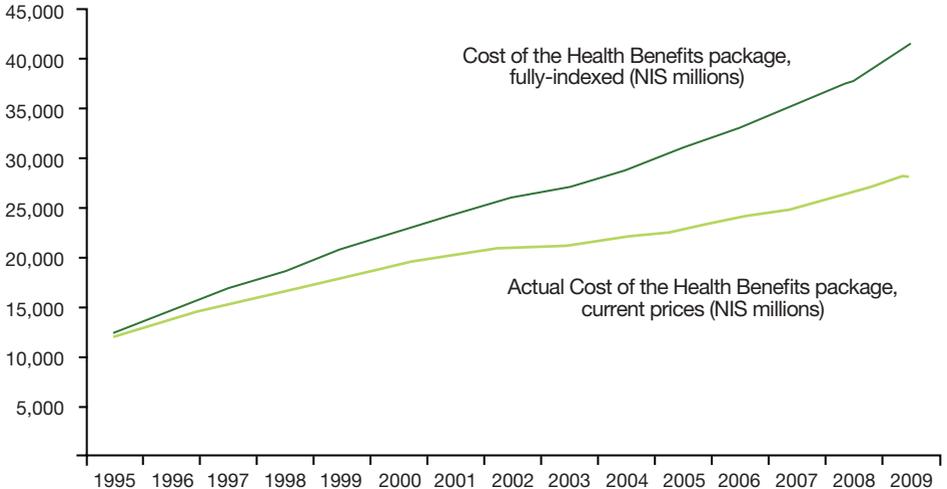
1. The increase in the population and the change in the percentage of senior citizens;
2. The cost of health inputs (labor, equipment and materials);
3. Technological improvements: new medications and medical procedures.

The present Cabinet has no interest in instituting a fixed mechanism, because it would obligate the government to increase its share of the funding. The result has been erosion in funding for the benefits package: in 2009, fifteen years after the law was approved, the disparity between actual funding and fully indexed funding was NIS 13.3 billion.

The following graph presents fully-indexed funding in comparison with actual funding for the benefits package provided by the health funds under the National Health Insurance Law (the last year for which actual spending figures are available is 2009).

## Cost of the Health Benefits Package, 1995-2009

Actual cost and fully-indexed cost



Source:

Adva Center, "The Proposed Budget and Budget Arrangements Law for 2011-2012: Tight-Fisted on Civilian Expenses," PowerPoint presentation, November 3, 2010.

Public funding for the health benefits package will decline in 2012-2013, in contrast to the increase it experienced over the last five years. A three-year agreement between the ministries of Health and Finance for 2011, 2012 and 2013 determined that the allocation for new medications and procedures in 2011 would amount to NIS 416 million, NIS 116 million of which would be earmarked for basic dental services for children.

It also determined that in 2012 and 2013, the allocation would amount to NIS 380 million, NIS 80 million of which would be ear-marked for dental services. Thus, the allocation level of 2010 is to be maintained in 2011, but it will decline in the following two years. A report written by Barbara Swirski for the Adva Center, Physicians for Human Rights-Israel and the Association for Civil Rights in Israel (2010) recommends an annual increase of two percent in the budget for new medications and medical procedures, or NIS 600 million in 2010 (compared with the actual allocation of NIS 416 million).

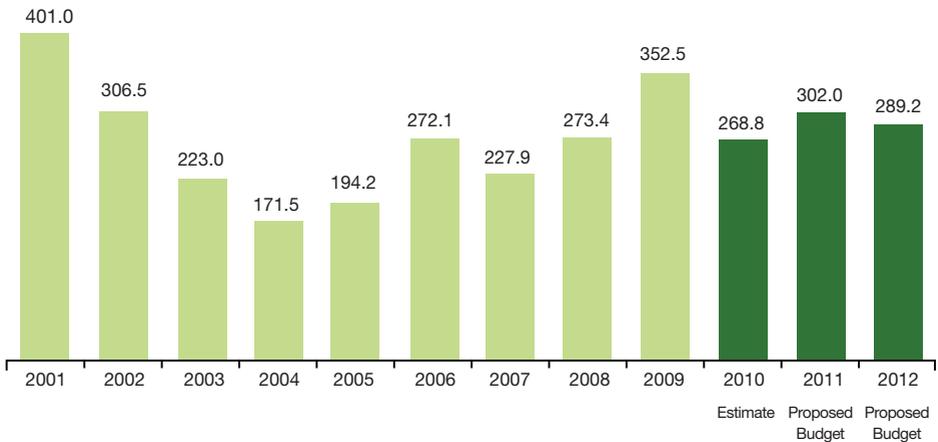
## Investment Budget of the Ministry of Health

The budgets of service (health, education, social welfare) and infrastructure (transportation, building and construction) ministries include two parts: regular budgets, for daily operating expenses, and investment budgets, for renovation and new institutions and projects.

Between 2002 and 2004, the investment budget of the Ministry of Health was drastically reduced. In the following years, it showed a slow increase, including a significant jump in 2009. Still, in 2011 and 2012, the investment budget will be lower than it was in 2001. The problem is that in certain regions, especially in Israel's South, there is a shortage of hospitals and hospital beds, and the infrastructure of public facilities throughout the country is in need of repair and renovation.

### Investment Budget of the Ministry of Health 2001-2012

In NIS millions, 2009 prices



**Source:**

Adva Center, "The Proposed Budget and Budget Arrangements Law for 2011-2012: Tight-Fisted on Civilian Expenses," PowerPoint presentation, November 3, 2010.

### **Penalty for Non-Cancellation of Doctors' Appointments**

The Budget Arrangements Law imposed a fine of ten shekels on persons who make doctors' appointments but fail to show up or cancel the appointment.

The idea sounds logical, but the question is whether the fines will accomplish their purpose; our opinion is that they will not, following a study conducted at the Technion in which parents were penalized for coming late to pick up their children from kindergarten. The finding was that imposing a penalty for late pick-ups led to more rather than fewer late arrivals, because it appeared to legitimize them (Levitt and Dubner, 2005). As women report more doctors' visits than men (CBS, 2006), they are the ones who will probably be charged for most of the fines.

### **Ministry of Education Budget**

The Ministry of Education budget was NIS 30 billion in 2009. In 2010 it is supposed to amount to NIS 31.6 billion. In 2011 it is set at NIS 32.8 billion and in 2012 – NIS 33.7 billion – seven percent larger than it was in 2010 (in 2009 prices, Adva Center, 2010).

### **The Budget for Teaching Hours**

Approximately 50 percent of the Ministry of Education budget is utilized to pay for "teaching hours"; essentially, this is the sum used for the payment of teachers' salaries. The majority of the teachers are women.

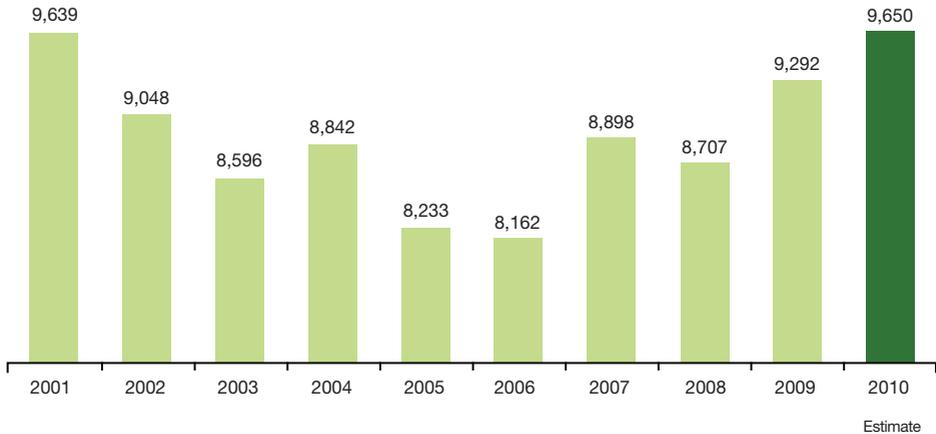
Between 2001 and 2009, the annual budget for teaching hours, on a per pupil basis, shrank by NIS 10.8 billion.

In 2007-2008, with the implementation of the first stage of the "New Horizon" wage agreement, the per-pupil budget increased, but it had yet to return to its 2001 level.

In 2010, for the first time, the budget returned to its 2001 level. However, the increase cannot undo the harm caused by the cuts made earlier (Adva Center, 2010).

## Annual Per-Pupil Budget for “Teaching Hours,” 2001-2010

In NIS, 2009 prices



### Source:

Adva Center, “The Proposed Budget and Budget Arrangements Law for 2011-2012: Tight-Fisted on Civilian Expenses,” PowerPoint presentation, November 3, 2010.

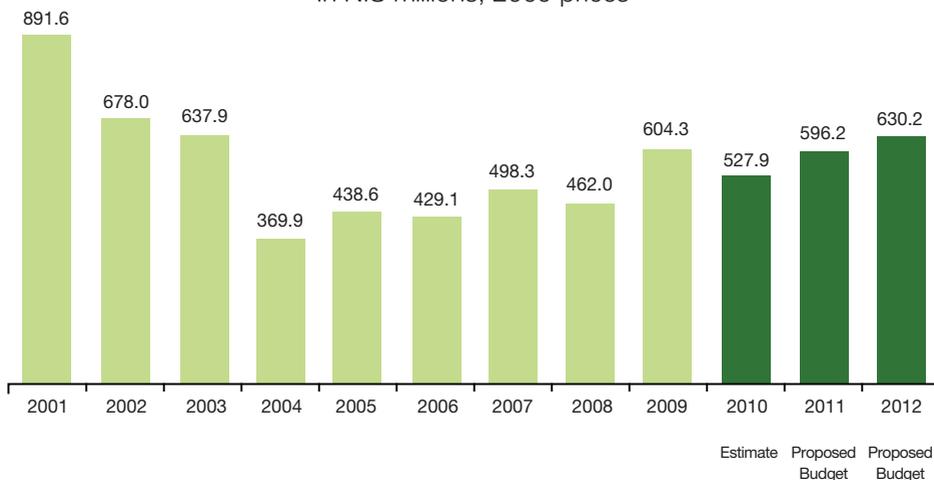
## Investment Budget of the Ministry of Education

The investment budget of the Ministry of Education, which finances the construction of schools and classrooms, underwent considerable erosion in the course of the last decade. Between 2001 and 2008, it shrank by nearly one-half (48 percent). After a one-time increase in 2009, it once again experienced decline. In 2012, the investment budget is to be NIS 630.2 million (2009 prices), lower than it was at the beginning of the decade.

The budget level remains low despite the fact that there is a shortage of thousands of classrooms, and despite the fact that schools have difficulty implementing the long school day and the “New Horizon” wage agreement due to a lack of classroom space.

## Investment Budget of the Ministry of Education, 2001-2012

In NIS millions, 2009 prices



### Source:

Adva Center, "The Proposed Budget and Budget Arrangements Law for 2011-2012: Tight-Fisted on Civilian Expenses," PowerPoint presentation, November 3, 2010.

## The Long School Day

The Budget Arrangements Law includes a deferment of the Long School Day Law, first legislated in 1997. Its full implementation has been repeatedly postponed through the instrument of the Budget Arrangements Law. The present version postpones full implementation to 2016. To date, the law has been implemented for about one-fourth of Israeli schoolchildren between kindergarten and sixth grade (it is in effect in elementary schools in 106 local authorities and in kindergartens in 92 local authorities).

The law has the potential to contribute not only to the status of teachers but also to the status of all women who work outside the home, for it would enable them to increase their working hours.

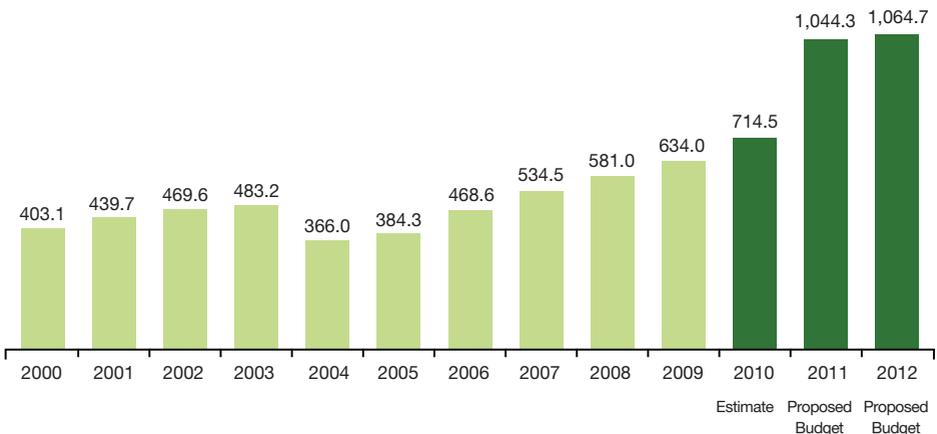
## Ministry of Industry, Trade and Employment

### Subsidization of Child Care

Most day care services are provided by the major women's organizations in Israel such as Naamat, WIZO, and Emunah. Women's organizations cover approximately 2.5 percent of the cost of those services, government subsidies cover 37.5 percent of the cost, and the rest (60 percent) is covered by users' fees. Fees are set on a sliding scale, according to family income.

The proposed budget for 2011-2012 continues the positive trend of increasing subsidies for day care, including day care centers, family day care and afterschool supervision, as a means of increasing the workforce participation of women with young children. It involves an increase of nearly 50% in the government subsidy, bringing the average subsidy of 2011 and 2012 to NIS 1.054 billion. The purpose of the increased subsidy is to increase the number of facilities, to renovate existing facilities and to lower parental user fees.

**Annual Budget for Day Care Centers and Family Day Care, 2000-2012**  
In NIS millions, 2009 prices



Source: Adva Center, "The Proposed Budget and Budget Arrangements Law for 2011-2012: Tight-Fisted on Civilian Expenses," PowerPoint presentation, November 3, 2010.

## Vocational Training Budget

The Vocational Training Department of the Ministry of Industry, Trade and Employment is responsible for the vocational training of young people and adults. Subsidized vocational training courses for adults are one of the tools utilized to cope with unemployment. Despite the fact that every government deliberation on unemployment pays lip service to vocational training, vocational training budgets have been steadily decreasing. If we examine the number of adults benefiting from government-subsidized vocational training, we will find that their numbers have greatly diminished - from 38,000 in 2000 to only 7,316 in 2009, of which 3,414 (47 percent) were women. Of women participants, 31 percent were Arab women.

The experience of OECD countries shows that investing in active labor market policies reduces unemployment by increasing the skills of job seekers.

A recent OECD report found that Israel invests comparatively little in active labor market policies: the government expenditure on vocational training comprises 0.08% of GDP, while the average investment in OECD countries is 0.14% of GDP. The reports states that Israel's low investment in vocational training does not correspond to its declared intention to increase labor force participation (OECD, 2009).

The following table presents the budget of the Vocational Training Department for day training for adults over the last decade. The picture is one of continual decline. The 2000 budget was 3.6 times the proposed budget for 2011. The proposed budget for 2011 shows a decline of 30% from that of 2010, and an additional decline is budgeted for 2012. It should also be noted that this budget line is not usually utilized to the full.

## Adult Vocational Training Courses Budget Department of Vocational Training, 2000-2012

In NIS millions, 2009 prices

2000	159.5
2001	165.1
2002	161.6
2003	121.2
2004	96.0
2005	75.4
2006	62.0
2007	60.8
2008	44.5
2009	55.6
2010	61.0
2011	44.0
2012	43.0

### Notes:

The figures for 2000-2009 are actual expenditure figures from the report of the CFO of the Ministry of Finance. The figures for 2010-2012 are from the proposed budgets for those years.

## Social Security Allowances

Social security allowances are especially important for women, as women comprise the majority of recipients of most allowances. Women constitute:

- Almost 100 percent of recipients of birth allowances and birth leave;
- 71 percent of recipients of nursing care benefits;
- 65 percent of recipients of income maintenance payments;
- 60 percent of recipients of state old-age pensions.

The 2011-2012 national budget includes the rejection of two proposals designed to save money by reducing social security allowances. One of them was a proposal to defer a legislated increment to child care allowances. The second was a proposal to update social security payments in 2011 and 2012 by 98.5 percent rather than by 100 percent. The rejection of these proposals is beneficial to Israeli women, as they are the major recipients of most social security allowances.

## Ministry of Welfare and Social Services

The present report will touch upon two budget lines designed to counter violence against women.

### Shelters for Battered Women

In 2009-2010, the subsidy budget of Israel's 13 shelters for battered women decreased. In 2011, it is expected to decrease by another 4.4%, to NIS 16.9 million. The allocation for 2012 is to decrease by 2% to NIS 16.6 million.

### Subsidies for Shelters for Battered Women, 2008-2012

In NIS millions, 2009 prices

2008	2009	2010	2011	2012
20,063	19,141	17,716	16,934	16,613

#### Sources:

The figures for 2008 and 2009 are actual spending figures reported by the Office of the CFO at the Ministry of Finance. The figure for 2010 is from the budget instructions for the Ministry of Welfare and Social Services; the figures for 2011 and 2012 were received courtesy the Department of Budgeting and Monitoring in the Ministry of Welfare and Social Services.

## Victims of Sexual Abuse

The budget lines for activities designed to assist the victims of sexual abuse increased considerably between 2009 and 2010. In 2011, the budget for rape crisis intervention centers was similar to that of 2010, while the budget for other types of assistance to victims of sexual abuse was lower by 3.5%.

### Budgets for Assistance to Victims of Sexual Abuse, 2008-2012

In NIS millions, 2009 prices

	2008	2009	2010	2011	2012
Rape crisis intervention centers	161	168	417	413	408
Other kinds of assistance	2,502	2,058	1,705	1,646	1,628

#### Sources:

The figures for 2008 and 2009 are actual spending figures reported by the Office of the CFO at the Ministry of Finance. The figure for 2010 is from the budget instructions for the Ministry of Welfare and Social Services; the figures for 2011 and 2012 were received courtesy the Department of Budgeting and Monitoring in the Ministry of Welfare and Social Services.

## References

Hasson, Yael. 2010. *Who Stands to Lose from Tax Cuts in Israel?* Women's Budget Forum. <http://www.wbf.org.il/Uploaded/genderreform-English.pdf>.

Lahey, Kathleen. 2008. "How the Tax System Affects Women's Access to Paid Work." *Presentation to the Seventh Annual Adva Center Conference on Budgets and Gender*. [http://www.adva.org/UPLOADED/genderandbudget2008\\_protocol\\_ENG1.pdf](http://www.adva.org/UPLOADED/genderandbudget2008_protocol_ENG1.pdf).

Levitt, Steven and Stephen J. Dubner. 2005. *Freakonomics: A Rogue Economist Explores the Hidden Side of Everything*. William Morrow/HarperCollins.

OECD. 2009. *Reviews of Labour Market and Social Policies – ISRAEL*. OECD Publishing.

Swirski, Shlomo, Ety Konor-Attias and Hala Abu-Khala, 2010, *Israel: A Social Report - 2010*, Adva Center.

- איגוד מרכזי הסיוע לנפגעות תקיפה מינית ולנפגעי תקיפה מינית בישראל. 2010. [www.1202.org.il](http://www.1202.org.il). בג"ץ 4542/02 עמותת קו לעובד נ' ממשלת ישראל (פסק דין מיום 30.3.2006).
- הזלקורן, שחר. 2010. "תחבורה ציבורית: המחיר יתייקר ב-10% בחצי שנה". *Ynet*, 26.12.2010.
- הלשכה המרכזית לסטטיסטיקה. 2006. *סקר בריאות לאומי 2003/2004*.
- הלשכה המרכזית לסטטיסטיקה. 2009. *סקר הכנסות 2008*.
- הלשכה המרכזית לסטטיסטיקה. 2010. *סקר כוח אדם 2009*.
- הצעת חוק אחריות המדינה להגברת התעסוקה, לאופק תעסוקתי ולשירותים תומכי עבודה, התש"ע-2010. זמר-ברונפמן, אפרת. 2010. אושר המתווה לרפורמה בחינוך העל-יסודי. *Nrg מעריב*, 29.12.2010.
- זרחיה, צבי. 2010. "ח"כ ארון: האוצר הסתיר גידול חשאי של 12 מיליארד שקל בתקציב הביטחון". *TheMarker*, 27.12.2010.
- חוק התייעלות הכלכלית לשנים 2009-2010 (חוק ההסדרים) התשס"ט-2009. לביא, צבי. 2010. "חוק ההסדרים - הסעיפים שבפנים ואלה שבחוץ". *Ynet*, 29.10.2010.
- ממשלת ישראל. 2009. החלטה מס. 602 *עידוד תעסוקת אמהות לילדים בגילאי 0 עד 5* מיום 19 ביולי 2009.
- מרכז אדוה, 2010. הצעת התקציב והצעת חוק ההסדרים לשנים 2011-2012: פגיעה בדמוקרטיה ויד תקציבית קפוצה, מצגת, <http://www.adva.org/uploaded/Budget20112012final.pdf>. 3.11.2010.
- מרכז אדוה. 2009. הצעת התקציב והצעת חוק ההסדרים 2009-2010: עדין לא חוזרים לרמה התקציבית של תחילת העשור, מצגת, 1.7.2009. [http://www.adva.org/UPLOADED/Budget\\_20092010final.pdf](http://www.adva.org/UPLOADED/Budget_20092010final.pdf).
- משרד האוצר, החשב הכללי. שנים שונות. *דין וחשבון כספי*.
- משרד האוצר. שנים שונות. *הצעת תקציב ודברי הסבר משרד התעשייה המסחר והתעסוקה*.
- משרד האוצר. 2009. *הוראות תקציב משרד הרווחה לשנת 2010*.
- משרד האוצר, מנהל הכנסות המדינה. 2009. *דוח שנתי 2008*.
- משרד התחבורה. 2010. "תעריפי הנסיעה בתחבורה הציבורית יתייקרו במוצ"ש ב-3%". *הודעות הדובר* 29.12.2010.
- משרד התעשייה, המסחר והתעסוקה, אגף בכיר להכשרה ולפיתוח כוח-אדם. 2011. *נתונים על נשים וגברים שהשתתפו בקורסי הכשרת יום*. מכתב שהתקבל במרכז אדוה בתאריך 30 בינואר 2011.
- סבירסקי, ברברה. 2010. "זה הזמן להגדיל את ההוצאה הציבורית לבריאות". נייר עמדה משותף למרכז אדוה, רופאים לזכויות אדם והאגודה לזכויות האזרח. <http://www.adva.org/default.asp?pageid=1001&itmid=614>.
- סבירסקי, שלמה ויעל חסון. 2008. *שירותי רווחה אישיים בעידן של צמצום תקציבי*. תל-אביב: מרכז אדוה.
- סבירסקי, שלמה, אתי קונוור-אטיאס והאלה אבו-חלא. 2010. עובדים, מעסיקים ועוגת ההכנסה הלאומית. דוח לשנת 2009. ת"א: מרכז אדוה. <http://www.adva.org/uploaded/labor%20report%202009%20heb.pdf>.