Free Trade Zones and the Defamilialization of Care in Costa Rica[1]

Received: 21 de agosto 2023
Reviewed: 13 de noviembre 2023
Approved: 11 de diciembre 2024

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Abstract: Due to the urgency of political policies of defamilialization and their financing, this research intends to add theoretical aspects to demonstrate the pertinence of reviewing the tax exemptions of the Free Trade Zones (FTZ) in Costa Rica, according to the duty of care of the companies affiliated to the FTZ scheme, by using qualitative methodology, documental revision strategy, and theoretical and exploratory approach. Therefore, it will demonstrate the need to review the FTZ scheme, in order to strengthen the defamilialization care processes in Costa Rican society and contribute to improving women's working conditions and opportunities.

Key words: *Free Trade Zones, Tax incentives, Care Economics, Defamilialization of care*

El Régimen de Zonas Francas y la defamilización de los cuidados en Costa Rica

Resumen: Frente a la urgencia de políticas para la defamilización del cuidado y su financiamiento, este trabajo pretende aglutinar elementos teóricos que demuestren la pertinencia de revisar las exenciones fiscales del Régimen de Zona Franca (RZF) en Costa Rica, en dirección hacia la responsabilidad de las empresas adscritas a este régimen en materia de cuidados, mediante una metodología cualitativa con estrategia de revisión documental y enfoque teórico-exploratorio. Se demuestra la necesidad de revisar los regímenes de exención fiscal del RZF con el objetivo de fortalecer los procesos de defamilización de los cuidados en la sociedad costarricense y contribuir con el mejoramiento de las condiciones y oportunidades laborales de las mujeres.

Palabras clave: Régimen Zonas Francas, Incentivos fiscales, Economía de los Cuidados, Defamilización de los Cuidados

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Introduction

1. This publication has been translated into English by Daniela Jimenez-Montero, but retains its Spanish bibliography, as this was the original language in which it was written, and the literature review was conducted. When necessary, a note is added for reference to acronyms, proper names and concepts.

The care crisis, characterized by the mismatch between the supply and demand for these services, coupled with reluctance to embrace women's emancipatory project for securing their rights, has not received the attention it deserves as an urgent issue on the public and financial agenda, with the ultimate goal of moving towards defamilialization.

This challenge involves framing a debate on the roles played by social welfare agents. Which is particularly pertinent for the state as a service provider and overseer, and for companies, who, as beneficiaries of care work, must play an active role in financing care systems.

In Costa Rica, although the state has developed laws and defamilialist care measures, weaknesses in the tax system and austere economic policies mean that financing and the universality of care remain problematic. The lack of participation of the private sector, particularly that linked to foreign direct investment (FDI) in the free trade zone (FTZ) regime, is also a factor. This sector has been subject to tax incentives since the beginning of its operations.

This study seeks to highlight the gap in the production of information linking the social need for fair organization of care and the contribution of companies to this end, which involves imposing a time-targeted progressive tax on the FTZ regime and ensuring its contribution to the defamilialization of care.

The exposition contains a section on the literature review, followed by the methodology applied, the empirical findings, and the results section. In addition, a qualitative methodology was implemented, the main strategy of which was documentary research with an exploratory and theoretical approach.

This article was developed as the final project for a master's degree in development economics, with a focus on macroeconomic management and public policy, from Universidad Nacional de Costa Rica, and is the result of a long friendship, politics, feminist and social struggles, and interest in transforming the conditions of women and the working class, which the authors have shared since 2008.

Literature review

Below is a critical literature review for the development of the research. The presentation classifies the documents consulted into two parts: a) the care crisis and the urgency of defamilialization, and b) the role of Free Trade Zones in this task.

As part of the theoretical approach, care will be understood as all those services, both direct (care for children, adolescents, people with disabilities, among others) and complementary (cooking, washing, cleaning, and other activities related to domestic work), that are necessary for the reproduction of life and the workforce and that are primarily carried out in the private sphere (Sandoval 2022; Alonso, Marzonetto & Enríquez 2022; Rodríguez-Enríquez 2018; UN Women 2012). This definition leads to the study of the care economy as the system in which monetary and non-monetary transfers occur around paid and unpaid care services, with an impact at the micro, meso and macroeconomic levels.

The information is analyzed from the perspective of feminist economics, a branch of political economics that combines the demands of international women's movements and the tools of economic discipline to explain gender inequalities within economies and develop transformative proposals aimed at improving the living conditions of historically vulnerable populations (Alonso, Marzonetto & Enríquez 2022; Rodríguez-Enríquez 2018; UN Women 2012; Fraser, 2012).

The Economic Crisis of Care in Costa Rica and the Urgency of Defamilialization

The care crisis must be understood as a process with international dimensions and micro, meso, and macroeconomic consequences, derived from the way care systems are structured in countries, how the sexual division of labour intervenes in them, and demographic change (Dowling 2021; Ceminari 2019; Cookson 2018; Rodríguez-Enríquez 2018).

This crisis is manifested through demographic changes that result in increasingly long-lived social structures lacking a system that guarantees social care, given their familialist character. Another manifestation is the staging of the emancipatory project for women (the empowerment of their rights) and the development of limitations on care (tasks that are contrary or antagonistic to many life projects). This represents a departure from the traditional division of labour and the relegation of women to the private sphere of domestic and reproductive life. According to Batthyány (2023), therefore, we are confronted with the question: Who will provide care today, and who will provide it in the future?

In this regard, María Ángeles Durán (2018) distinguishes demographic maturity from the inversion of the population pyramid, where an ageing population exceeds the growth of inhabitants and the social capacity to care for people with some level of dependency. Maturity, on the other hand, refers to a tower-like structure, guaranteed by universal access to basic goods and services and healthcare.

It is expected that by 2050, the number of older adults worldwide will exceed that of children and adolescents (Ceminari 2019). As a result, both the private relegation of care responsibilities within households (familialist structures) and infrastructure (available state programs and policies that care for dependent persons) will be unable to meet the growing demand for services (Durán 2018; Ceminari 2019).

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However, this crisis has not been given the importance it deserves in economic literature, media coverage of financial crises, or the political attention and budgetary efforts required to address it (Valenzuela, Scuro and Vaca 2020). This is because compensation processes, such as the feminisation of migration flows and the intensification of domestic work, make it a silent crisis form the perspective of sectors with greater access to resources (Dowling, 2021; Cookson 2018; Rodríguez-Enríquez 2018; Durán 2018).

According to Dowling (2021), the heterogeneous impact of this crisis among the classes that make up society generates one-sided approaches within the economic discipline, which still faces significant patriarchal biases. In contrast to financial crises that hit centres with greater capital flows from *above*, the care crisis has its roots in the unfair social organization of care, and its familist organization, which is why it hits the most vulnerable sectors first (Dowling 2021; Cookson 2018; Rodríguez-Enríquez 2018; Durán 2018).

The familialist structure

A familialist care structure is a social organization that allocates unpaid, poorly paid, and usually informal domestic and care work to women while exempting other social institutions, particularly private companies and the state (Dowling 2021; Cookson 2018; Rodríguez-Enríquez 2018; Rico and Robles 2016; UN Women 2012; Bambra, 2007; Esping-Andersen 2000).

Care should been recognised as a necessary resource for individual and collective development, just like water, land, food, among others, as well as an economic input, since it contributes to value creation and performs a key role in the reproduction and sustainability of the workforce (Scuro, Alemany and Coello (coords), 2022; Valenzuela, Scuro and Vaca 2020; Rodríguez-Enríquez 2018; Durán 2018).

These tasks are also characterized by their ability to mitigate the effects of other crises, as they are counter-cyclical in nature. Unpaid domestic work (UDW) generates savings in households by substituting goods and services that are scarce or expensive on the market, while paid domestic work becomes a source of income for many households. In general, care tends to absorb the impacts on well-being caused by austerity policies and cuts in funding for public services (Rodríguez-Enríquez 2018; Durán 2018).

Defamilialization of care at the international level

Approaches to the commodification and defamilialization of care have been developed by Esping-Andersen (1999) in his study of demographic change and the care crisis in Europe (Güler 2019). Among the studies analysing welfare and care regimes in European countries: Güler (2019) studied cases in Eastern European countries, Foster et al (2017) compared policies in Belgium, Finland, France, the Netherlands, Denmark, Norway, Sweden and the United Kingdom, and Fernández-Carro (2018) analysed preferred care in the Spanish context.

These approaches all agree that European countries have been at the forefront of the ageing population phenomenon and have had to address the excessive demand for care that cannot be met by unpaid household work, particularly since a large proportion of women entered the paid labour market (Valenzuela, Scuro and Vaca 2020; Foster et al. 2017).

In this regard, a distinction can be made between the European and Latin American welfare systems proposed by Esping-Andersen (Ceminari 2019; Esping Andersen 2000). In the case of Europe: 1. The social democratic model, which aims to decommodify and nationalize care, taking the experiences of Scandinavian countries as a reference and financed through taxation; 2. The corporate conservative model, more common in countries such as Spain and England, where part of the care is assumed by the state and another part is relegated to the private sphere of the family and women; and 3. The liberal model, which tends to individualize and commercialize services (Ceminari 2019).

In addition to the European model, there is the Latin American 'familialist' model. In this model, care is mainly provided within families in the private sphere, in tasks that have traditionally been the responsibility of women. This model also includes community arrangements and the concept of informal work (Scuro, Alemany and Coello (coords), 2022; Valenzuela, Scuro, and Vaca 2020; Ceminari 2019). These policies, such as cash transfers, create dependence on state subsidies without tackling the problems of inequality associated with the sexual division of labour (Scuro, Alemany and Coello (coords), 2022; Patuassi, 2021; Martínez and Sánchez-Ancochea 2020; Rodríguez-Enríquez 2018).

A review of literature on cases in Asia and Africa reveals contrasting realities. Care policies still do not address the problem of familialism. Given the relatively low level of state participation, there is insufficient information on the ways in which the tax system and companies are involved in this process (Moghadam 2020; An 2017; Chau R. C. et al 2017; Deshpande et al 2017).

Moghadam (2020) highlights the familialist nature of gender and care regimes in the Middle East and North Africa (MENA) region, as well as a significant gap in state initiatives aimed at defamilialization and therefore raises the importance of the feminist movement in positioning the need to transition towards integrated, gender-focused regimes in Algeria, Morocco and Tunisia.

At an international level, disparities in access to information exist regarding the need to address the care crisis and move towards defamilialization.

Characterization of the care system in Costa Rica

Although care provision in Costa Rica continues to be familialist, efforts have been made to universalize the services provided by the state, using an approach similar to that of European social democracy but with a smaller budget. These policies began with maternalistic approaches, but there has been a recent trend towards defamilialization.

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Platforms such as the National Child Care and Development Network (REDCUDI[2]) and the National Care and Support System for Dependent Adults and Older Adults (SINCA[3]) are currently available.

2. Acronym for *Red Nacional de Cuido y Desarrollo Infantil* in Spanish.

3. Acronym for *Sistema Nacional de Cuidados y Apoyos para Personas Adultas y Personas Adultas Mayores en Situación de Dependencia* in Spanish.

Law No. 9220 created the National Child Care and Development Network in 2014, which aims to guarantee the right to care for children between the ages from zero to six, promote the shared responsibility of various sectors, coordinate different alternatives and modalities of care, public, private and mixed, and seek the integration of women into the labour market.

On 28 April 2022, Law No. 10192, Creation of SINCA, came into effect (Asamblea Legislativa de la República de Costa Rica 2022), the drafting and negotiation process of which gave substance to the National Care Policy (PNC) (Poder Ejecutivo 2021). This is one of the most progressive tools available to the care system in Costa Rica, which, in its first article, establishes that the responsibility for care is shared between the State, businesses, families and the community (Asamblea Legislativa de la República de Costa Rica, 2022). Among its provisions, Law No. 10192 seeks to recognize care as part of the economic system and to promote the provision of paid, public and private care services that respond to the growing demand for care and support goods and services (Asamblea Legislativa de la República de Costa Rica 2022).

In this regard, SINCA proposes processes for the professionalization of care so that people who choose to provide care are given the tools to do so adequately and under optimal working and salary conditions (Asamblea Legislativa de la República de Costa Rica 2022).

Indicators and costs associated with the familialist structure of care

Bambra (2007) in particular developed a defamilialization index for OECD countries, considering the rate of female participation in the labour market and the amounts associated with maternity leave benefits, among other factors (Güler, 2019). However, this approach lacks follow-up and correspondence, at least in terms of integrating data to measure the defamilialization of care with the official indicators used by international organizations to evaluate economic policy performance.

Despite the lack of internationally standardized statistics, it is important to highlight the progress made in strategies to measure the contribution of unpaid care following the conclusions of the Beijing Platform for Action (UN, 1995), which motivated several countries to develop time use surveys and estimates of the value of unpaid domestic work (UDW) (Rodríguez-Enríquez 2018).

In Costa Rica, the Statistic and Census National Institute (INEC[4]) conducted the National Time Use Survey (ENUT[5]) for the first time in 2017 (Sandoval, 2022), and a second survey in 2022. The results of the first ENUT enabled the estimation of the Satellite Account of Unpaid Domestic Work (SAUDW) (Sandoval 2022; BCCR 2019), which calculated its economic value at 25.3%

4. Acronym for *Instituto Nacional de Estadística y Censos* in Spanish.

5. Acronym for *Encuesta nacional de uso del tiempo* in Spanish.

of GDP. Of this total, a contribution of 6 trillion colones (18% of GDP) was made by women, while 2.3 trillion colones (7.3% of GDP) was contributed by men.

By definition, the UDW is a social cost that results in significant and persistent gender inequalities in the labour market. In Costa Rica, for instance, this manifests as participation gaps, over-representation in the informal sector and greater susceptibility to automation (Fernández, 2020).

Since unpaid care work constitutes the largest subsidy to the global economy and acts as the ultimate buffer against the impacts of financial crises (Patuassi 2021; Rodríguez-Enríquez 2018), an unfair organization of work not only fails to solve the problems associated with the overdemand for care, but also transfers and increases the costs related to the well-being that care provides to the national economy. This reinforces the argument for fiscal efforts to address this international macroeconomic problem.

According to Rodríguez-Enríquez (2018), states must implement tax reforms to enable greater efficiency in fiscal collection, achieved by broadening the tax base and eliminating benefits for large corporations. This implies addressing gaps in information and neglect in fiscal studies on the care economy.

As Fernández (2021) mentions, the strategy that would change the traditional paradigm of the sexual division of labour, in which women support households without any social or economic recognition for their work, is to incorporate and redistribute the social co-responsibility of care work between the state, the market and the family in the 21st century.

The role of free trade zones in the defamilialization of care

Latin America has been a testing ground for development policies and models aimed at finding the formula for sustained economic growth. However, in light of persistent indicators of poverty and inequality, the debate has shifted towards the idea of promoting more autonomous and native models of social and sustainable development that require a fair distribution of resources with a gender focus (Alonso et al, 2022; UN Women 2012).

This has shifted the defense of interests associated with the region's tax schemes. An example of this is the debate surrounding the usefulness of tax exemptions and special regimes. These are practices based on the idea that countries would have better development opportunities through FDI by generating jobs and creating productive chains (Ocampo 2018; García and Ospina 2017; Auguste 2015).

Characterization of the Free Trade Zone Regime

Like other special regimes, the FTZ regime in Costa Rica is a legal mechanism consisting of a series of tax benefits and incentives granted by the Costa Rican government to companies that decide to invest in the country with the aim of increasing international competitiveness and attracting FDI (PRO-

COMER 2021; OMC 2021). According to the State's report to the Commission for Subsidies and Countervailing Measures [6] (2021), the FTZ is an important public policy tool for raising the standard of living by generating quality jobs and strengthening human development. This involves promoting sophisticated operations and production processes in less developed areas, thereby increasing the country's international competitiveness and reinforcing employment and development (OMC 2021).

6. *Comisión de Subvenciones y Medidas Compensatorias* in Spanish.

As with Costa Rica, the tax exemption regimes of other regional economies are regulated by the legislation in force and by free trade agreements (Ocampo 2018).

Central American countries share incentives such as total or partial exemption from *income tax* (IT), exemption from specific taxes, and exemption from customs duties and charges applicable to the import of equipment, tools, raw materials, and goods used for production and service provision. They also offer total or partial exemption from public taxes (Ocampo 2018).

Some of the incentives granted under the FTZ regimes operating in Central America were considered export subsidies (OMC 2021), as the granting of the regime was conditional on a performance requirement, which obliged the goods to be exported (Ocampo 2018). The tax incentive regime had to be modified in this regard to comply with the obligations assumed by countries within the framework of the World Trade Organization (WTO)[7] (Ocampo, 2018).

7. *OMC* by its Spanish acronym.

Costa Rica's recent accession to the Organization for Economic Co-operation and Development (OECD) also led to significant adjustments to FTZ. This is evident in the new provisions to the Regulations to the Free Trade Zone Law (Poder Ejecutivo 2020), with the aim of harmonizing domestic regulations with international best practices.

Among the main reforms carried out by FTZ for the purpose of joining the OECD, stands out as a requirement for service companies to access the regime. In addition, the reform of the FTZ regulations established the obligation for companies benefiting from the regime to be registered as *taxpayers* with the Tax Administration and not as *declarants*, as was previously the case (Portuguez and Mora 2018).

These new positions respond to the need to strengthen tax systems and provide a larger budget to states in order to compensate for persistent market inequalities and doubts about the cost-benefit balance of tax exemption regimes.

Concerns about the benefits of the Free Trade Zone Regime

Although attracting and promoting FDI have encouraged the Costa Rican government to use fiscal incentives, companies in the FTZ are currently continuing to focus on the most dynamic sectors, rather than leveraging lower-yield economic activities. Such is the case with modern services (Gómez et al 2020), which creates barriers to entry for other companies that do not have the incentives associated with the FTZ (Ocampo 2018; García and Ospina 2017; Auguste 2015).

Free trade zones enjoy preferential tariff treatment for the goods they produce, tending to undermine the principles of tax justice (Romero, 2019), through multilateral agreements (Ocampo 2018), placing sectors of the economy with less access to financial resources at a clear disadvantage.

At the regional level, there are also studies that criticize the direction and volume of the benefits of FTZ. Auguste (2015) queries whether these regimes have had a net positive impact on development in the Dominican Republic, Panama and Central America, and indicates that the costs of the incentives granted, as instruments for attracting investment, outweigh the benefits. On the other hand, García and Ospina's (2017) research emphasizes that the impact of FTZs in Latin America is minimal in standings of value creation, both in terms of human development, innovation and technology.

In general, the package of incentives associated with FTZs is based on the principle of cost reduction by companies, also known as *efficiency orientation* (Gómez et al 2020) based on tax exemptions, lower wages than those paid by companies in their countries of origin, proximity to larger markets, among other factors that allow them to obtain higher profit margins (Naciones Unidas, CEPAL and OXFAM 2019; Naciones Unidas and CIAT 2018; ONU Mujeres 2012).

Furthermore, the incentives used in Central America and the Caribbean to attract FDI are not a significant factor. The existence of infrastructure, the quality of institutions, the size of the market, and economic, political, and social stability are even more relevant aspects that have generated better results in terms of attracting investment and for which strengthened tax systems are required (Martínez and Sánchez-Ancochea 2020; Naciones Unidas, CEPAL and OXFAM 2019; Artana 2015).

This raises the question: Are the tax incentives granted by the Costa Rican state to the FTZs a cost-effective policy? According to the definitions of the United Nations, ECLAC and OXFAM (2019), and Peláez Longinotti (2018), do the *tax expenditures* (TEs) of the FTZs produce social benefits that outweigh the costs generated by the loss of revenue?

Net Country Benefit and Tax Expenditure of the Free Trade Zone Regime in Costa Rica

In 2019, the latest estimate of the *net country benefit* (NCB) of free trade zones was positive, based on hiring figures, staff salaries, social security contributions, employee benefits and company purchases (Medaglia and Mora 2019). However, this benefit does not reflect social costs such as care and environmental costs, nor the public investment that the state fails to make by not receiving the revenue that would be generated if the exemptions were to cease.

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The Directorate General of Finance (DGH as an acronym for *Dirección General de Hacienda* in Spanish) has quantified the tax exemptions for which there is measurable data. The FTZ is the sector with the highest TE in terms of IT. To this is added the TE in the exemption from fuel tax granted to export products (DGH 2021).

However, it cannot be said that the tax incentives granted to the FTZ are cost-effective. According to the Costa Rican government, the TE associated with the FTZ is not quantifiable, as its application depends on the variability of compliance with requirements and different time frames for granting tax exemptions (OMC 2021). This highlights the methodological problems involved in conducting an official, periodic and systematic measurement of the fiscal cost of these tax reductions, which negatively affects the transparency of the tax system (Martínez and Sánchez-Ancochea 2020; Naciones Unidas, ECLAC and OXFAM 2019).

Even in the drafting of Law 9635, Strengthening of Public Finances (Asamblea Legislativa de la República de Costa Rica 2018), there appears to have been no attempt by economic institutions to review the exemptions associated with the FTZ. This suggests a biased stance and preferential treatment of the interests of these companies.

In light of the country's fiscal situation and the international economic crisis, the Ministry of Finance (at that time) stated that the adjustments made to the tax system to date were insufficient. They highlighted the need to implement additional measures alongside those established by Law 9635, in order to restore the sustainability of public finances while remaining technically, politically and socially viable (DGH 2021).

On the other hand, some organizations have pointed out the need to reduce tax incentives through the multi-nationalization of taxes, so that in future the question will not be whether companies should pay taxes but to whom (Portuguez et al 2018).

This discussion should put the Costa Rican State on alert, given that the FTZ has human resources available, under certain conditions and at a lower price than in the countries of origin of the beneficiary companies, which represents an undeniable subsidy that the country grants to these corporations.

The Costa Rican economy bears the costs in terms of gender variables such as value transfers associated with women's unpaid work, the gap in labour participation and the risk of automation (Fernández A. 2020), which constitute a gap in the TE's estimates and assessments of the effects of FTZ in Latin America.

In this regard, it is important to note that the study conducted by the Ministry of Finance on TE in Costa Rica includes a section entitled *Tax Expenditure with Environmental Impact 2020*, which identifies lines of tax expenditure that are related to the impact (positive, neutral, and negative) on the environment (DGH 2021). However, the study does not present data by type of regime, which is a shortcoming. In addition to the above, it is necessary to estimate the TE with an impact on the care economy throughout the period that the FTZ has been in place in Costa Rica and according to type of activity.

Methodology

In response to the insufficient coverage of the topic in economic literature, a theoretical and exploratory approach was developed (Bernal 2016). This approach used a qualitative methodology, with the main strategies being documentary research and comparative data analysis.

In this regard, qualitative and quantitative information from various bibliographic sources and institutional databases was reviewed and systematized. Scientific articles, reports, and books on topics related to welfare regimes, fiscal laws, agreements, conventions, framework laws, national laws, and regulations relating to the FTZ in Costa Rica, the Care Crisis, and policies aimed at defamilialization were reviewed, as well as data from national surveys conducted by the National Institute of Statistics and Censuses (INEC) for the calculation of indicators, amounts and estimates related to the SAUDW, published by the Central Bank of Costa Rica (BCCR by its acronym in Spanish), as well as on the TE and the NCB (Sandoval 2022; DGH 2020; Medaglia and Mora 2019).

This review aimed to analyze the tax incentives to companies affiliated with the FTZ regime, in light of the urgent need to finance processes of defamilialization within the Costa Rican care structure.

Empirical findings

This section addresses the economic issues surrounding care in the country, as well as the costs associated with processes of defamilialization. It then compares the TE, the financial deficit, and the contributions of individuals and the state to the welfare system. Finally, it emphasizes the importance of companies associated with the FTZ taking responsibility for supporting the defamilialization of care in Costa Rica.

The crisis of the familialist structure in Costa Rica

As suggested by the literature reviewed and demonstrated by the dependency ratios of the total population and the population living in poverty in Costa Rica, presented in Table 1, the country is on the verge of a care crisis.

Table 1 Costa Rica: Demographic and economic dependency rates and averages between 2010 and 2022

-relative to the total population and the population living in poverty-

	Total		Poverty	
Year	**DDR**	**EDR**	**DDR**	**EDR**
2010	0,46	1,23	0,71	2,39
2011	0,45	1,15	0,73	2,24
2012	0,45	1,14	0,70	2,27
2013	0,45	1,14	0,68	2,21
2014	0,43	1,13	0,69	2,32
2015	0,45	1,13	0,70	2,21
2016	0,46	1,11	0,71	2,11
2017	0,46	1,17	0,74	2,39
2018	0,47	1,17	0,76	2,53
2019	0,46	1,19	0,72	2,45
2020	0,46	1,34	0,61	2,28
2021	0,46	1,21	0,67	2,34
Average between 2010 and 2022	**0,46**	**1,18**	**0,70**	**2,31**

The demographic dependency ratio (DDR) is the number of people under 15 and over 64 divided by the working-age population (15–64). The economic dependency ratio (EDR), meanwhile, is defined as the proportion of the population under 15 years of age and outside the labour force relative to the working-age population.

Source: Own elaboration, data from INEC (2022a, 2022b).

Between 2010 and 2021, for every 100 people aged between 15 and 64 nationwide, there were on average 46 people in a situation of demographic dependency (under 15 or over 64), while in poor households this ratio tended to be 70 people in a situation of dependency for every 100 carers. Economic dependency was greater than demographic dependency in both cases; overall, for every 100 people in the labour market, there were 118 outside the labour force (LF), while in poor households, for every 100 people in the LF, there were 231 outside the LF. In general, poor households have fewer resources and more care obligations in proportional terms.

The table above also allows us to gauge what happens when care work and financial support are not distributed equitably. In the best-case scenario, for every caregiver there will be one care recipient. However, given the unfair organization of care in the Costa Rican system, half of the economically active population (women) will be subject to an additional burden that tends to exclude them from the labour market.

Below is a series of indicators that explain gender inequality in the labour market associated with the familialist care structure.

Table 2 Costa Rica: Indicators of women's exclusion from the labour market, feminization of paid care, gender gaps in occupation, and averages between 2010 and 2022

-percentages-

	Women's participation				Gender gaps [e]		
Year	Women's labour exclusion [a]	Women's unemployment [b]	Women's in households as employers sector [c]	Care-related activities [d]	Labour force gap	Labour occupation gap	Salaried population gap
2010	54%	11%	19%	39%	40%	42%	37%
2011	56%	13%	18%	41%	41%	43%	39%
2012	51%	12%	20%	41%	36%	38%	34%
2013	51%	11%	19%	41%	35%	37%	31%
2014	51%	12%	22%	42%	36%	39%	34%
2015	52%	12%	23%	43%	36%	39%	34%
2016	56%	12%	21%	42%	39%	42%	37%
2017	55%	12%	19%	40%	39%	42%	38%
2018	53%	13%	22%	41%	37%	41%	38%
2019	49%	15%	22%	42%	32%	37%	33%
2020	52%	25%	18%	42%	34%	42%	36%
2021	51%	22%	19%	42%	33%	40%	34%
2022	52%	16%	19%	42%	32%	37%	33%
Average between 2010 and 2022	53%	14%	20%	41%	36%	40%	35%

Notes: To calculate the indicators, quarterly data between 2010 and 2022 were annualized using the following ratios:
a) The labour exclusion rate is the ratio between the population outside the labour force and the working-age population. It indicates the proportion of women aged 15 and over who are not in the labour force.
b) The unemployment rate corresponds to the proportion of unemployed women among those in the labour force.
c) Households as employers: percentage of salaried women who work for a household.
d) Care-related activities indicate the percentage of salaried women who work for households, in education or in health.
e) Gender gaps are given by the difference between the value for men and women, in relation to the value for men. That is, the proportion by which the labour force, occupation and salaried employment of men exceed that of women.
Source: Own elaboration, calculations based on data from INEC (2022a, 2022b).

Firstly, the labour exclusion rate stands out, which expresses the proportion of women aged 15 and over who were outside the labour force. While the average between 2010 and 2022 for men was 26%, exclusion among women during the same period was around 53%.

The average unemployment rate for men was 9%, while for women it reached 14%, with a historic high of 25% in 2020 and 22% in 2021, as part of the consequences of the COVID-19 pandemic.

In addition, the activities reported by INEC as the most frequent among salaried women are *Households as employers* and *Teaching and health*, both occupations closely related to care giving roles.

In this regard, between 2010 and 2022, around 20% of female wage earners worked for households, while 41% were engaged in care-related activities (including households, teaching and health). It is important to note that *households as employers* is listed as the activity with the lowest monthly wage (approximately 163,530 colones in total[8]) (INEC 2022a; INEC 2022b).

8. For reference purposes, in October 2025, the BCCR reported an exchange rate of 506.99 colones per dollar and 1.15700 dollars per euro.

In addition to care work being predominantly carried out by women, resulting in their exclusion from the labour market, significant gender disparities also exist in employment. Men outnumber women by 36% in their participation in the LF, by 40% in employment and by 35% among salaried workers.

These data reveal a bias in the country's labour productivity, due to the partial use of resources, especially when the unemployment figures from 2010 to 2022 show an average of 55,000 women with complete secondary education or higher, while the figure for men is 43,000. Between June and August 2022, the number of unemployed women with complete secondary education or higher reached 79,217, while the number of unemployed men remained at 65,401 (INEC 2022a; INEC 2022b).

Labour exclusion and unemployment among women are mostly due to the fact that, unlike men, they are engaged in domestic and care work. In Costa Rica, while women spend an average of 32 hours per week on UDW, men spend 16 hours on these tasks (INEC 2023).

To avoid this overload, as well as to ensure optimal personal development and greater workforce productivity, societies must move towards processes of defamilialization, which involves sharing care responsibilities between the state, businesses, communities and households. Consequently, it is necessary to review some of the costs of defamilialization processes and the role that companies affiliated with the FTZ regime should play in this regard.

Social and fiscal costs of defamilialization processes

To define the costs associated with care, it is important to understand the transactional role that these activities play in economies and value chains, starting with the costs of reproducing LF in conditions suitable for their participation in productive processes.

With regard to care for minors, the demand for REDCUDI services in 2019 was estimated at 46,991 children under the age of 6 belonging to households in the first two income quintiles. When including children under the age of 12 in households with the same economic status, the demand rises to 181,246 children.

With 1,117 centres available, assistance is provided to around 49,862 minors (MTSS 2020). In addition, according to the National Household Survey (INEC 2022a), a total of 9,339 children received full-day care at the Cen-Cinai children's centre (Centres for Education and Nutrition and Comprehensive Child Care Centres) in 2021, while other forms of care included food packages, meals served and milk. These data reveal a significant bias in the satisfaction of care needs provided by REDCUDI.

Over the last two years, the estimated budget for the operation of REDCUDI has been approximately 270 billion colones per year (IMAS 2022). Using simple arithmetic and assuming coverage for 50,000 people and a budget of 270 billion, an additional 702 billion per year (972 billion colones per year in total) would be required to meet the demand of 180,000 children.

From the standpoint of care for dependent adults, there are a number of goods and services that are consumed in the process, as in any economic activity. One example is the definition provided by Law No. 10192 on the basic care package, which includes not only equipment and technical aids, but also therapeutic and assistance services. In addition, administrative expenses, public services, infrastructure, among others, must be take into consideration.

According to Chaverri-Carvajal and Matus-López (2021), the annual cost of implementing the PNC will be US$235 million, or 0.8% of GDP, close to the TE of the IT (TEIT) for *Legal Entities* of the FTZ during 2020. This cost is intended to be financed without the creation of new taxes. In this regard, both the process of improving the REDCUDI and the implementation of the SINCA, respond to austere positions derived from measures to manage the COVID-19 crisis and from the ideological bias of economic discipline in dealing with the care crisis, which, as is evident, ends up transferring the costs to society.

However, Article 29 of Law No. 10192 opens up the possibility of implementing other sources of funding, which is a key legal basis for moving towards new forms of tax collection in line with the objectives of universalizing care and defamilializing the system, in line with the subsidies that the UDW represents for companies.

The unsustainable subsidy of care for companies in Costa Rica

As with households and Costa Rican society in general, the data presented above show that companies benefit from care work. Based on the literature review, it is possible to propose two ways in which this occurs: 1. Given its essential functions in value chains, and 2. Due to the apparent, temporary, and circumstantial advantages of the familialization of care.

1. Functions of care. The primary function of care in economies is the reproductive capacity of the working population. Care enables people to develop the skills that will make them part of the future workforce.

Secondly, these tasks enable the current workforce to be sustained, as they provide the basic conditions necessary to maintain a healthy working population with the educational levels and technical and soft skills required for different jobs. Although these costs are borne by households and the state through educational institutions, value is transferred during the production process.

2. Seeming advantages that companies gain from a familialist care structure. These advantages occur to the detriment of the former and are characterized by a tendency to lose their positive impacts if implemented in the long term.

> 2.1. Compensation mechanisms that stabilize the economic system in crisis situations. Generating savings for families in times of economic slowdown, as they compensate for services that, temporarily or permanently, cannot be acquired on the market or from the state (in response to bankruptcies, market failures, stoppages, strikes, budget cuts, among others).
>
> 2.2. The feminization of domestic work and care leads to labour exclusion among women, enabling labour demand at a lower price. This is in response to the phenomenon known as the *feminization of working conditions*, which consists of a market price margin, considering a high supply of female labour for certain occupations (especially manufacturing), which allows companies to offer lower wages than in their countries of origin to both men and women, based on a pre-existing gender wage gap in the sector.

The following table illustrates the gender wage gaps (GWG) in sectors where FTZ companies are typically located. This gap remains positive throughout the series, to the detriment of women.

This phenomenon occurs with occasional fluctuations and a downward trend in the service sector. When analyzing the averages between 2010 and 2021, a deeper gap is identified in manufacturing (27%).

In general, the economic functions of care and the apparent advantages of the familialization of care contradict each other. While care is responsible for sustaining and reproducing a workforce capable of meeting market demands, the burden of these responsibilities on women has led to a progressive crisis in care.

Table 3 Costa Rica: Gender wage gaps by sector, and averages between 2010 and 2021

-percentages-

Year	Manufacture GWG	Services GWG	Services-CRA GWG
2010	40%	22%	18%
2011	26%	16%	19%
2012	29%	21%	12%
2013	25%	17%	21%
2014	32%	20%	17%
2015	15%	19%	21%
2016	23%	13%	21%
2017	31%	14%	5%
2018	18%	17%	20%
2019	28%	18%	20%
2020	21%	2%	16%
2021	33%	4%	17%
Average between 2010 and 2021	**27%**	**15%**	**17%**

Notes: gender wage gaps are defined as the proportion of male income that women fail to earn. To calculate this indicator, the following formula was applied to the annualised quarterly data on average wages for men (MW) and women (WW) from the Continuous Employment Survey between 2010 and 2022:
a) The average wages in the service sector were calculated.
b) The average wages for different service sector branches were calculated, excluding care-related activities (CRA).
Source: Own elaboration, calculations based on data from INEC (2022a, 2022b).

Returning to the data presented in the Table 1, current demographic dependency rates and the unfair organization of care mean that every woman of working age would be caring for at least one dependent person and, in addition, would be taking on care tasks for the working population.

Furthermore, this group of carers in the economy has been reduced by the processes of female labour market participation. Therefore, demographic dependency rates would underestimate the actual surplus for care required by the economy to maintain the labour supply. This excess demand reduces the capacity of care to compensate for shortages of infrastructure, goods and services in the market and state.

The fact that care is provided primarily by women within households leads to productivity losses that are transferred to the market and its dynamics. Therefore, companies are exploiting a scarce resource that is not sustainably renewable due to the care crisis, without providing sufficient compensation for its optimal reproduction. This is particularly pertinent when these corporations benefit themselves from tax incentives, as is the case with the FTZ.

The Free Trade Zone Regime in Costa Rica: incentives and tax expenditure

Table 4 summarizes the incentives granted by the FTZs under Law No. 7210. This exercise is based on an extensive list of tax exemptions granted to the FTZ.

Table 4 Costa Rica: Tax exemptions and other incentives for the Free Trade Zone Regime

Tax Exemption	Time period	Conditions or requirements
Importation of raw materials, waste and derivatives for reuse or recycling.	This applies throughout the entire operation.	This is from the moment the company was approved for entry into the RZF, in accordance with Law 7210 regulations.
The importation of machinery, equipment and vehicles, and the transfer of equipment that entered the country more than five years ago.		
Importation of fuels, oils and lubricants that are required as inputs.		
Export or re-export of products, machinery and equipment.		
Capital and net assets tax, property tax and real estate transfer tax.		
Sales and consumption tax on the purchase of goods and services.		
Taxes on remittances abroad.		
Gross or net profits and earnings.	10 years from the start of productive operations.	Companies located in the great metropolitan area (GMA): 100% for 8 years and 50% for the following 4 years.
		Companies outside the GMA: 100% for 12 years and 50% for the following 6 years.
Import and export of commercial or industrial samples.	Authorisation from PROCOMER[9]	
Additional exemption of 75% of income tax for companies that reinvest after four years of joining the RZF.	For an additional year if the reinvestment exceeds 25% of the original investment. For two years if it exceeds 50% of the original investment. For three years if it exceeds 75% of the original investment. For 4 years if it exceeds 100% of the original investment.	After the eighth year of operations for companies located in the most developed area, and from the twelfth year for companies located in the least developed area. Companies whose original investment was at least US$2 million.

9. Government agency promoting foreign trade.

Other incentives	Time period	Conditions or requirements
Freedom to carry out all kinds of acts and contracts in foreign currency for foreign transactions and between companies under the regime, as well as free holding and handling of foreign currency.	Throughout the entire operation.	According to BCCR regulations.
Bonus equivalent to 10% of the sum paid for salaries during the immediately preceding year, after deducting the amount paid to the CCSS on those salaries.	5 years.	Be located in the area of relative underdevelopment.

Source: Prepared internally based on the notification from the Costa Rican government to the World Trade Organisation's Committee on Subsidies and Countervailing Measures (2021).

Given the complexity and diversity of incentives, the TE estimate is not accurate for measuring the social and economic impact of the FTZ, but it provides a starting point for quantifying these costs that are passed on to Costa Rican society. Table 5 shows the evolution of the TE in Costa Rica between 2016 and 2020.

Table 5 Costa Rica: Total tax expenditure from 2016 to 2020, projections for 2021 and 2022

-Millions of colones and percentage in relation to GDP for that year -		
Year$_i$	**Amount**	**GDBi %**
2016	1 618 263,00	5,20%
2017	1 757 511,82	5,34%
2018	1 931 251,34	5,57%
2019*	1 716 591,95	4,73%
2020	1 500 885,47	4,15%
2021**	1 584 649,93	4,15%
2022**	1 673 731,98	4,15%

*The TE shows a significant reduction from 2019 onwards with the implementation of Law 9635, the 'Law on Strengthening Public Finances'.
**For the calculation of this projection, the percentage of tax expenditure relative to GDP for the year 2020 is taken as a constant.
Source: Own elaboration, data from the Directorate General of Finance (Dirección General de Hacienda, 2018, 2019, 2021).

Between 2016 and 2018, TE averaged 5.37% of gross domestic product (GDP) and fell significantly, with an average of 4.3% of GDP forecast between 2019 and 2022. This behavior is a response to the reforms implemented by Law 9635, which, among other changes, allowed the collection of taxes on profits from legal entities, except for companies registered with the FTZ.

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In 2020, the estimated TE represented 4.15% of GDP, which is equivalent to 52% of the financial deficit for that year (2,905,930.39 million colones, 8.05% of GDP). In this regard, the data in the following table allow for comparisons with the TE associated with the FTZ specifically.

Table 6 Costa Rica: Evolution of tax expenditure on income tax, Free Trade Zone profits and the financial deficit

-Millions of colones and percentage in relation to GDP for that year, TEIT and financial deficit-

Year$_i$	TEIT		TE FTZ profits		Central Government Financial Deficit		TE ratios for FTZ profits	
	Amount	GDP$_i$ %	Amount	GDP$_i$ %	Amount	GDP$_i$ %	FTZ/IT	FTZ/ Financial Deficit
2018	847 217,28	2,44%	349 857,53	1,01%	2 038 511,50	5,67%	41%	17%
2019	833 672,93	2,23%	375 784,24	1,04%	2 517 426,95	6,70%	45%	15%
2020	617 664, 44	1,71%	344 002,03	0,95%	2 905 930,39	8,05%	56%	12%

Source: Own elaboration, data from the Directorate-General for Taxation (Dirección General de Hacienda, 2018, 2019, 2021).

While TE associated with income tax exemptions fell by 2% between 2018 and 2019 and showed a negative jump of 26% between 2019 and 2020, the change in TE associated with FTZ was drastically lower, increasing by 7% in 2019 and falling by 8% in 2020. The financial deficit, meanwhile, increased in 2020 due to the crisis caused by COVID-19.

Despite this latter factor, in 2020, the FTZ TE increased its weight relative to income tax exemptions (from 45% to 56%) and reached 12% of the financial deficit. In contrast to previous years, the FTZ TE represents 17% (2018) and 15% (2019) of Costa Rica's fiscal deficit.

In addition, the Treasury estimates the TE in the *Single Fuel Tax*, where the exemption granted to FTZs by way of exception from payment of this tax on products intended for export amounted to 1,120.1 million colones for the year 2020 (DGH 2021). Therefore, measurable incentives amount to approximately 1% of Gross Domestic Product, which is a significant sum in terms of tax exemption.

Thus, although tax incentives are a successful tool for attracting investment, they come at a high price in terms of tax revenue and tax administration.

Free trade zones and care

PROCOMER estimated an absolute contribution from the FTZ of US$4.7 trillion (7.9% of GDP) for 2018, while the NCB was US$2.3 trillion (Medaglia and Mora 2019).

When analyzing in detail the items included in this estimate, considerations are identified that, by law and by default, individuals and companies in general must contemplate. For example, 508 million dollars to the Costa Rican Social Security Fund (Medaglia and Mora 2019).

In this regard, Article 33 of the Regulations on Disability, Old Age and Death Insurance of the Costa Rican Social Security Fund (CCSS, 1995) establishes that the contribution to the Disability, Old Age, and Death Regime (IVM in Spanish) must be tripartite: the employer contributes 5.75%, the worker 4.50% and the State 1.91%.

In simple terms, this means that companies contribute the equivalent of 47% of wages, while workers and the state contribute the remaining 53% (ceteris paribus).

Taking $508 million as a reference point, the State and salaried employees would make a parallel contribution of approximately $573, provided that all companies are systematically making this contribution. However, Law No. 7210 allows an exception of 10% of salaries for companies located in areas of relatively lower development.

Another consideration for calculating the NCB is the 115,161 jobs offered by the FTZ (8% of the LF) for 2018 (Medaglia and Mora 2019). It should be noted that this level of hiring does not live up to the promise of the FTZ to become one of the largest sources of employment in the country.

However, when dividing the contribution in UDW by the average number of people who were part of the LF in 2018 according to the Continuous Employment Survey (13 billion dollars/2,359,644 people) and multiplying that figure by the number of people employed in the FTZ (115,161), it turns out that approximately $634 million in care was needed just to support the people employed by the regime during 2018. Likewise, to maintain the conditions that allow for this volume of hiring and the skills that these companies demand, the estimated amount is approximately $13 billion (25.3% of GDP) (BCCR, 2019).

To summarize, Table 7 presents a comparison of social costs that are not considered when estimating the NCB.

In conclusion, when calculating the NCB, the mandatory contributions made by Costa Rican society are treated as if they were contributions from FTZ companies, which receive favourable and differentiated treatment.

As a final argument, it is important to note that Costa Rican law is not completely unaware with the contributions that FTZ must make in terms of care. However, the treatment is insufficient and reveals a gap that harms the social welfare system and workers who have care responsibilities in particular.

Table 7 Costa Rica: Comparison between the net benefit to the country from the free trade zone regime and the social and financial costs associated with care

-US dollars per year-

Care expenses	NCB
Not quantifiable: State assistance and costs associated with gender gaps (labour force participation, occupation, income) that cannot be explained by women's educational levels.	
5.75% from the state and 4.50% from the employee, for each salary paid by FTZ. 13 billion: for the reproduction and sustainability of the FT, as well as to activate crisis compensation mechanisms.	2.3 billion
1.57 billion: to meet the demand for care for children under 12 years of age at REDCUDI.	
235 million: for the implementation of the PNC, based on an austere stance associated with the context of COVID-19.	

Notes: These estimates are the result of algebraic exercises presented in this section. Although they require a more robust methodological formulation, they demonstrate the idea of costs that are not currently considered when interpreting the benefits of the FTZ.
Source: Own elaboration, data from BCCR (2019), INEC (2017), Chaverri-Carvajal and Matus-López (2021), and MTSS (2020).

According to Article 4 of Law No. 7210, one of PROCOMER's powers and duties is to verify that the companies managing the FTZ build childcare centers within the respective industrial park for the children of workers aged between zero and five. In addition to the fact that this article does not correspond to an obligation on the part of those affiliated to the FTZ, and has therefore been rarely enforced, it reflects a maternalistic approach to care, as well as a partial consideration of these responsibilities, given that it only addresses the reproduction of the LF in the households of workers in the regime, not its maintenance or the care of dependent adults, or the reproduction of the national LF. These tasks fall on the shoulders of women.

Finally, it cannot be said that the NCB or TE are accurate estimates to justify foreign investment companies, located in the most dynamic sectors of the economy and benefiting from national LF, continuing to be exempt from income tax.

On the contrary, the relevance of reviewing the preferential treatment associated with the FTZ has been demonstrated, given the urgent need for companies under this regime to support the processes of defamilialization of care, not only for the population they employ, but for society in general, in order to make better use of the country's human resources, promote the inclusive development of all people and guarantee the human right to provide and receive timely care, within a fair and equitable social organization.

Results

The following section addresses the most relevant results of the research, which constitute the four guidelines for the formulation of public policy on FTZ and the defamilialization of care in Costa Rica.

It is necessary to overcome the idea that the country depends on the FTZ to ensure its dynamism, competitiveness, and development, given the uncertain benefits and international trends towards implementing multinational taxes. Tax exemptions are not the only tool for attracting FDI. Costa Rica has an institutional framework that supports international trade, international trade agreements, and enabling policies that strengthen trade relations and confidence for business and investment.

There is uncertainty regarding the estimated cost-benefit ratio of the FTZ in Costa Rica. It is impossible to determine whether the TEs associated with the FTZ are positively rewarded and compensated for their benefits, given that the diversity of exemptions and exceptions does not allow for accurate accounting. As a result, the arguments in favor of the tax exemption respond to ideological bias rather than demonstrable data. Furthermore, the costs assumed by society as a result of these incentives are not measured. Therefore, such benefits complicate the Costa Rican tax system, reducing its efficiency and transparency and obscuring the social responsibility of companies as agents of welfare while benefiting from the private accumulation of capital.

Care represents a subsidy for businesses. They have benefited from the inequalities derived from the familialist structure, the social division of labour and the gender gap. However, these disparities contradict the reproductive and sustainable function of care as part of global value chains and reduce the efficient use of human resources while marginalizing women from the productive sphere and devaluing the social contribution of care and unpaid domestic work.

Costa Rica has made significant efforts to create services that tend towards defamilialization. However, it is still far from promoting the universalization of care as a social rather than private task, assumed by households and mainly by women. These advances are summarized in REDCUDI and SINCA, public policy efforts that must be matched by fiscal efforts.

Recognizing the importance of care is not enough; progress must be made in its redistribution. The urgency of investing in processes to remove care from the private sphere requires an objective review by the Costa Rican State, as the main entity responsible for providing care, of the tax exemptions granted to the FTZ. This review must go beyond the ideological debate on the free market and create time-targeted progressive tax, specifically directed toward the universalization of the care system in Costa Rica.

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