



Terms of Reference to Conduct a Nationwide Survey to Understand the Tax Concerns of PWDs

1. Introduction

The National Taxpayers Association is an Independent, Nonpartisan Organization that promotes good governance in Kenya through citizen empowerment, enhancing public Service delivery, and partnership building. Since 2006, NTA has implemented programs focused on building citizen demand and strengthening government service delivery performance to improve accountability by monitoring public service quality and managing the devolved funds. NTA envisions a taxpayer-responsive government delivering quality services to all. Its mission is to undertake taxpayer-transforming research and capacity building through partnership to influence government policy and Strategy

2. Background of the Assignment

Taxation is a fundamental tool for economic development, ensuring governments generate the revenue needed to fund essential public services such as healthcare, education, and infrastructure (OECD, 2021). However, tax policies must be designed to promote equity, ensuring that marginalized groups, including Persons with Disabilities (PWDs), are not excluded from the benefits of public revenue generation. In Kenya, existing tax incentives aim to reduce financial burdens on PWDs, yet many individuals in this demographic continue to face challenges in accessing and benefiting from these provisions (KRA, 2023).

Despite the legal frameworks supporting disability inclusion, such as the [Persons with Disabilities Act \(2003\)](#) and the [Persons with Disabilities National Policy](#), the tax system remains largely inaccessible to PWDs. Barriers such as bureaucratic application processes, lack of awareness, and digital exclusion prevent many from utilizing tax exemptions and incentives. Different cohorts of PWDs experience protracted challenges, requiring a dynamic approach. For example, the Persons With Disabilities National Policy acknowledges specific challenges facing specific PWD groups, such as women and girls, youth, children, and the elderly, linked with inadequate access to assistive services and caregiving. Illustratively, female PWDs face even greater disadvantages due to the intersectionality of disability and gender-based socio-economic inequalities. Additionally, research by [UNDP](#) has shown that women with disabilities have lower employment rates, higher financial dependency, and limited access to business opportunities, making it harder for them to qualify for and benefit from tax incentives. To this extent, the [UN Disability and Development report, 2024](#), emphasizes the need for a targeted approach in ensuring that all challenges affecting PWDs are addressed in the realization of sustainable development.

Recognizing these gaps, the National Taxpayers Association (NTA), with support from OXFAM in Kenya, is conducting a survey to assess the tax concerns of PWDs, with a particular emphasis on different PWD cohorts. This initiative aligns with the broader objective of ensuring that Kenya's tax revenue and public budgets are expanded and made significantly more progressive and gender sensitive. The survey will provide critical data on the barriers PWDs face in accessing tax incentives, contributing to evidence-based policymaking that fosters an inclusive tax regime.

Ultimately, the expected outcome of this survey is the development of progressive and gender-sensitive tax policies that accommodate the unique needs of PWDs, ensuring equitable participation in Kenya's tax system. By addressing systemic inequalities, this initiative seeks to promote economic empowerment among PWDs, particularly women, while advocating for fiscal policies that reflect the principles of social justice and inclusivity.

To achieve this, NTA is seeking the services of a qualified consultant to conduct a national survey, analyze key findings, and provide actionable recommendations.

General Scope of the Task:

To fulfill the mandate of this task, the consultant will be responsible for the following:

- a) Develop a Research Framework and Methodology.
- b) Conduct Data Collection
- c) Analyze Data and Identify Key Findings
- d) Provide a detailed analysis of findings
- e) Offer actionable policy recommendations to enhance tax inclusivity for PWDs
- f) Facilitate Validation and Stakeholder Engagement

Deliverables:

- a) An inception report outlining the methodology and work plan for the study.
- b) Conducting literature reviews to conceptualize PWD tax concerns;
- c) Stakeholder engagement meetings, including PWD taxpayer-focused surveys and consultations to collect input and insights;
- d) Identify Key Findings, Analyze Data, and Provide a detailed analysis of findings.
- e) A validation meeting with key stakeholders to discuss findings and recommendations; and
- f) Development and submission of the first draft, second draft, and a final report, and a policy brief to NTA.

Duration of the assignment:

This consultancy shall be expected to take a maximum duration of 35 days from the date of commencement.

Required experience and qualifications:

NTA would like to invite interested and suitably qualified individuals/consultancy firms to participate in the following opportunity by submitting an application that entails:

- a) Postgraduate university degree in Economics, Taxation, Law, Political Economy/Public Policy, or a related social science.
- b) Strong qualitative and quantitative research and analytical skills;
- c) At least 5 years of research and work experience in tax policy, public finance, inclusivity, human rights, or social sciences.
- d) Demonstrated knowledge and expertise in PWD tax-related policies in Kenya
- e) Experience in drafting policy papers and reports;
- f) Proof/Evidence of research and publications in social sciences. Attach links to previous reports/publications.
- g) Proven ability to engage with and facilitate discussions among high-level stakeholders

Application Requirements:

- a) Expression of Interest, which shall include a cover letter, technical proposal showing your understanding of the assignment, proposed methodology, and the work plan;
- b) Updated Curriculum Vitae and/or Company Profile
- c) Detailed financial proposal showing a breakdown of all costs.

How to Apply:

If interested, please email your application with the subject: **Terms of Reference to conduct a National-Wide Survey to Understand the Tax Concerns of PWDs**. The application should include a cover letter and technical proposal, which should include your understanding of the consultancy and the proposed methodology, and a detailed financial proposal. Also, attach an updated Curriculum Vitae and references all as one document in PDF to: jobs@nta.or.ke on or before Tuesday, 13th May, 2025 at 11:59 pm EAT.