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Women, Business and the Law 2024 (WBL 2024) identifies barriers for women's economic empowerment in three areas: women's legal rights, policy instruments designed to support the implementation of these rights, and how these rights are realized in practice. For that purpose, three new *Women, Business and the Law* 2.0 indexes are presented for ten indicators: (1) legal frameworks, (2) supportive frameworks, and (3) expert opinions. For the WBL 2.0 legal frameworks index, 40 questions are scored across the ten indicators for 190 economies. For the WBL 2.0 supportive frameworks index, 30 questions are scored across the ten indicators for 190 economies. Overall economy level legal and supportive frameworks scores are then calculated by taking the average of each indicator, with 100 representing the highest possible score. The WBL 2.0 expert opinions index is created for a total of 164 economies. Expert opinion scores are not available for 26 economies due to an insufficient number of responses received from those economies during data collection. Individual responses at the economy level for 15 expert opinions questions across the ten indicators are scored by taking the median value of all responses per question. The economy level expert opinions index is equal to the simple unweighted average of the ten indicator scores.

For Iceland, data refer to the legal frameworks, supportive frameworks, and expert opinions that are applicable to the main business city (Reykjavik). The scores for Iceland are shown in the table below.

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WBL 2.0	Safety	Mobility	Workplace	Pay	Marriage	Parenthood	Childcare	Entrepren- eurship	Assets	Pension
Legal frameworks score	25.0	100.0	50.0	100.0	100.0	100.0	75.0	75.0	100.0	100.0
Supportive frameworks score	50.0	66.7	100.0	100.0	33.3	100.0	75.0	0.0	66.7	100.0
Expert opinions score	75.0	100.0	100.0	75.0	100.0	100.0	100.0	93.8	100.0	100.0

Women, Business and the Law 2024 2.0 indicator scores

In summary, the **WBL 2.0 legal frameworks score** for Iceland (82.5 out of 100.0) is higher than the global average (64.2) and lower than the High income: OECD regional average (84.9). When it comes to constraints on freedom of movement, laws affecting women's pay, constraints related to marriage, laws affecting women's work after having children, laws affecting women's property and inheritance and laws affecting the size of a woman's pension, Iceland obtains a perfect score (100.0 out of 100.0). As an example, one of the lowest scores for Iceland is on the indicator measuring laws affecting women's safety. To improve on the Safety indicator, Iceland may wish to consider putting in place legislation on domestic violence, introducing legislation on femicide and introducing legislation on child marriage.

The **WBL 2.0 supportive frameworks score** for Iceland (69.2 out of 100.0) is higher than the global average (39.5) and higher than the High income: OECD regional average (68.1). When it comes to supportive frameworks affecting women's decisions to work, supportive frameworks affecting women's pay, supportive frameworks affecting women's work after having children and supportive frameworks affecting the size of a woman's pension, Iceland obtains a perfect score (100.0)





out of 100.0). As an example, one of the lowest scores for Iceland is on the indicator measuring supportive frameworks related to women starting and running a business. To improve on the Entrepreneurship indicator, Iceland may wish to consider publishing sex-disaggregated data on business activities, entrepreneurship, or women-owned businesses on a regular basis, establishing government-led programs that provide support to female entrepreneurs such as access to finance or regarding agency and empowerment and putting in place a national government plan or strategy with a focus on women's access to financial services.

The **WBL 2.0 expert opinions score** for Iceland (94.4 out of 100.0) is higher than the global average (65.7) and higher than the High income: OECD regional average (82.9). When it comes to expert opinions on freedom of movement, expert opinions on women's decisions to work, expert opinions on marriage, expert opinions on women's work after having children, expert opinions on childcare, expert opinions on women's property and inheritance and expert opinions on women's pensions, Iceland obtains a perfect score (100.0 out of 100.0). As an example, one of the lowest scores for Iceland is on the indicator measuring expert opinions on women's safety.

WBL 2.0 legal frameworks data

QUESTION	ANSWER	LEGAL BASIS
Safety		
Is there legislation on domestic violence?	No	No applicable provisions could be located
Is there legislation on femicide?	No	No applicable provisions could be located
Is there comprehensive legislation on sexual harassment?	Yes	Law on Equal Status and Gender Equality, Arts. 14, 16, 20, 21, 31 and 32
Is there legislation on child marriage?	No	No applicable provisions could be located
Mobility		
Can a woman travel internationally in the same way as a man?	Yes	Passport Act, Arts. 1, 3 and 6
Can a woman choose where to live in the same way as a man?	Yes	No restrictions could be located
Can a woman travel outside her home in the same way as a man?	Yes	No restrictions could be located
Do women and men have equal rights to confer citizenship to their spouses and their children?	Yes	Act on Icelandic Citizenship, Arts. 1 and 8
Workplace		
Can a woman get a job in the same way as a man?	Yes	Law in Respect of Marriage, Arts. 2 and 3
Does the law prohibit discrimination in employment based on gender?	Yes	Act on Equal Status and Equal Rights Irrespective of Gender, Arts. 18 and 19
Does the law prohibit discrimination in recruitment based on marital status, parental status, and age?	No	No applicable provisions could be located
Does the law allow employees to request flexible work?	No	No applicable provisions could be located
Pay		
Does the law mandate equal remuneration for work of equal value?	Yes	Act on Equal Status and Equal Rights Irrespective of Gender, Art. 6
Can a woman work at night in the same way as a man?	Yes	No restrictions could be located
Can a woman work in an industrial job in the same way as a man?	Yes	No restrictions could be located
Can a woman work in a job deemed dangerous in the same way as a man?	Yes	No restrictions could be located
Marriage		
Can a woman be "head of household" or "head of family" in the same way as a man?	Yes	Law in Respect of Marriage, Arts. 2, 3 and 46
Is the law free of legal provisions that require a married woman to obey her husband?	Yes	Law in Respect of Marriage, Arts. 2 and 3
Can a woman obtain a judgment of divorce in the same way as a man?	Yes	Law in Respect of Marriage, Art. 34





Does a woman have the same rights to remarry as a man?	Yes	Law in Respect of Marriage, Art. 12
Parenthood		
Is paid leave of at least 14 weeks available to mothers?	Yes	Act No. 144/2020 on Maternity and Parental Leave, Art. 8
Are leave benefits for mothers paid solely by the government?	Yes	Act No. 144/2020 on Maternity and Parental Leave, Art. 6
Is there paid leave available to fathers?	Yes	Act No. 144/2020 on Maternity and Parental Leave, Art. 8
Is dismissal of pregnant workers prohibited?	Yes	Act No. 144/2020 on Maternity and Parental Leave, Art. 50
Childcare		
Does the law establish provision of childcare services in center- based settings?	Yes	Preschool Act, Arts. 1, 4 and 25; Compulsory School Act, Art. 3; Act on Social Services of Municipalities, Art. 34; Regulation 907/2005, Arts. 1, 2 and 7
Does the law establish any form of support to families for childcare services?	Yes	Rules on Preschool Services (Reykjavík), Art. 6; Official Website of the City of Reykjavík
Does the law establish any form of support to non-state childcare providers?	Yes	Regulation on Operational and Housing Subsidy for Private Preschool with Contract with Department of Education and Youth (Nursery School) 2023; Official Website of the City Council of Reykjavik
Does the law establish quality standards for the provision of childcare services in center-based settings?	No	No applicable provisions could be located
Entrepreneurship		
Can a woman undertake entrepreneurial activities in the same way as a man?	Yes	No restrictions could be located
Does the law prohibit discrimination in access to credit based on gender?	Yes	Act on Equal Status and Equal Rights Irrespective of Gender, Art. 17
Does the law prescribe a gender quota on corporate boards?	Yes	Act on Cooperatives, Art. 27; Act on Public Limited Companies, Art. 63; Act on Private Limited Companies, Art. 39; Law on Partnerships, Art. 13
Does the law include gender-sensitive procurement provisions for public procurement processes?	No	No applicable provisions could be located
Assets		
Do men and women have equal administrative power and ownership rights to immovable property, including land?	Yes	Law in Respect of Marriage, Arts. 2, 4, 53 and 58
Do sons and daughters have equal rights to inherit assets from their parents?	Yes	Inheritance Act, Arts. 1-3
Do male and female surviving spouses have equal rights to inherit assets?	Yes	Inheritance Act, Arts. 1-3
Does the law provide for the valuation of nonmonetary contributions?	Yes	Law in Respect of Marriage, Arts. 6, 53, 54 and 103
Pension		
Are the ages at which men and women can retire with full pension benefits equal?	Yes	Social Security Act, Art. 17
Are the ages at which men and women can retire with partial pension benefits equal?	Yes	Social Security Act, Art. 17
Is the mandatory retirement age for men and women equal?	Yes	No applicable provisions could be located
Are periods of absence due to childcare accounted for in pension benefits?	Yes	Act No. 144/2020 on Maternity and Parental Leave, Art. 24

WBL 2.0 supportive frameworks data

QUESTION Safety ANSWER SOURCE



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childcare services within the last 3 years?	Is there a clearly outlined application procedure to request financial support from the government for childcare services by non-state childcare providers?	Yes	
Entrepreneurship	Has the government published any reports on quality of childcare services within the last 3 years?	No	Insufficient evidence located
	Entrepreneurship		





Is sex-disaggregated data on business activities, entrepreneurship, or women-owned businesses published on a regular basis?	No	Insufficient evidence located
Are there government-led programs that provide support to female entrepreneurs such as access to finance or regarding agency and empowerment?	No	Insufficient evidence located
Is there a current national government plan or strategy with a focus on women's access to financial services?	No	Insufficient evidence located
Assets		
Are there mechanisms or incentives to encourage women to register immovable property?	Yes	Act on Land, Art. 7a-7d
Are there awareness measures in place to improve women's access to information about marital and inheritance rights?	No	Insufficient evidence located
Is anonymized sex-disaggregated data on property ownership published on a regular basis?	Yes	Statistics Iceland
Pension		
Are there incentives in place to increase women's retirement benefits?	Yes	Social Security Act
Is there a procedure in place for pension beneficiaries to challenge the decisions of the competent authority regarding their benefits?	Yes	Social Security Act, No. 100/2007, Art. 13





WBL 2.0 distribution of expert opinion responses

	Almost no women Some women About half of all wo	men Most wome	en Almost all womer	n ■ (No Response)	
		0%	50%	100%	
Safety	In practice, are women free from gender-based violer	nce?	85.7%	14.3%	
Mobility	In practice, do women enjoy the same freedom of movemer men?	nt as	100.0%		
Workplace	In practice, do women enjoy the same opportunities to enter workplace as men?	the	100.0%		
Work	In practice, do women enjoy the same opportunities to remain in workplace as men?	the 14.3%	71.4%	14%	
ž	In practice, do women and men enjoy equal remuneration for wo equal value?	rk of 14.3% 14.3	% 57.19	6 14.3%	
Pay	In practice, do women and men have equal access to high pa jobs?	ying 28.6%	57.19	6 14.3%	
Marriage	In practice, do women and men enjoy equal rights during marria	ige?	100.0%		
Marr	In practice, do women and men enjoy equal rights when gettin divorce?	ng a	100.0%		
poot	In practice, do women have access to paid leave for the birth child?	of a	100.0%		
Parenthood	In practice, do men have access to paid leave for the birth child?*	of a	100.0%		
Child- care	In practice, do women have access to affordable and qua childcare services?	ality 42.9	%	57.1%	
neurship	In practice, do women enjoy the same opportunities to start and re business as men?	un a 42.9	%	57.1%	
Entrepreneurship	In practice, do women and men have equal access to cre	edit? 14.3%	28.6% 4	12.9% 14%	
	In practice, do women and men enjoy equal rights to immov property?	able	100.0%		
Pension Assets	In practice, do women and men enjoy equal pension benefits a retirement?	after 14.3% 14.3	% 7	71.4%	

*Note: The response options for the second Parenthood question above are formatted as almost no men, some men, about half of all men, most men, almost all men.

