

CREATIVE WOMEN'S ASSOCIATION

INTANGIBLE LABOUR VALUE (ILV) INDEX

WHITE PAPER | 2026

*A Mandatory Valuation and Remuneration Framework
for Women's Intangible Cultural Labour*

INSTRUMENT TWO OF THREE

CWA Structural Measurement Suite: DCL • ILV • CWI™

PREFATORY NOTE: ON THE WORD ‘MANDATORY’

This document uses the word mandatory with intention and precision.

Every remuneration mechanism described in this White Paper is mandatory. Not aspirational. Not recommended. Not subject to future appropriation decisions, ministerial discretion, or budget cycles.

Japan enacted the Law for the Protection of Cultural Properties in 1950. It did not suggest that the government might consider supporting the bearers of intangible cultural heritage. It designated them. It registered them. It paid them — by law, annually, from the national budget. That payment has continued without interruption for 75 years.

The ILV Index applies the same legislative logic to the largest unprotected category of cultural practitioners in Australia: women performing intangible cultural labour. The equation calculates what is owed. The remuneration mechanisms specify exactly how it is paid. The proposed Australian Cultural Work & Provenance Act makes the payment non-negotiable.

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As set out in this White Paper, the ILV Index is a core instrument within the CWA Structural Measurement Suite, alongside the Domestic & Care Load (DCL) Index and the Cultural Workforce Index™ (CWI), and functions as the primary mechanism for quantifying economic value and specifying mandatory remuneration for intangible cultural labour .

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EXECUTIVE SUMMARY

The Intangible Labour Value (ILV) Index is the first structural valuation and mandatory remuneration framework designed to quantify the economic value of women's intangible cultural labour and specify the legal mechanisms through which that value is paid.

Women in Australia perform 76% of all unpaid domestic labour and 71.8% of primary caregiving (ABS 2022; WGEA 2024). This labour sustains the functional, social, and biological conditions upon which all paid economic activity depends. It constitutes intangible cultural heritage under the UNESCO Convention for the Safeguarding of the Intangible Cultural Heritage (2003). It has been performed, uninterrupted, for the entirety of Australian settlement — and it has never been paid.

The ILV Index corrects this through a mathematically grounded equation, four mandatory remuneration mechanisms, and direct reference to the international legislative precedents that prove governments can and do pay the bearers of intangible cultural knowledge — when they choose to name them.

The naming is the first act. This document completes it.

INSTRUMENT	FUNCTION	LEGISLATIVE ROLE
DCL Index	Cost / Risk	Proves structural harm requiring protection
ILV Index	Value / Payment	Proves debt and specifies mandatory remuneration
CWI™ (Cultural)	Sector / Participation	Proves sector requiring legislative recognition

DCL says: this is breaking women. ILV says: this is what is owed, and this is how it is paid.

INTERNATIONAL LEGISLATIVE PRECEDENT

The ILV Index does not propose a novel or untested approach to remunerating cultural practitioners. It applies a model that has been operating in law for 75 years. The failure is not one of imagination. It is one of political will.

Japan: Law for the Protection of Cultural Properties (1950, Act No. 214)

Japan enacted the Law for the Protection of Cultural Properties on 29 August 1950. The law established, for the first time, that intangible cultural properties — defined as cultural products of high historical or artistic value including drama, music, and craft techniques — require formal designation by the state, and that the human beings who hold those techniques require formal recognition and economic support.

The law created three categories of holder recognition: individual recognition, collective recognition, and group recognition. Individuals designated as holders of Important Intangible Cultural Properties are informally known as Living National Treasures — Ningen Kokuho. This designation is not honorary. It is operative. It triggers a mandatory annual government grant of ¥2 million (≈ AUD \$21,000 at current rates) per designated individual, paid from the national budget.

► **INTERNATIONAL PRECEDENT: Japan Act No. 214 (1950) — Bearer Recognition and Mandatory Payment**

The national government designates especially significant Intangible Cultural Properties as Important Intangible Cultural Properties, simultaneously recognising individuals or groups who have achieved advanced mastery of the technique as the holder of that Important Intangible Cultural Property. For the protection of Important Intangible Cultural Properties, the national government provides special grants (¥2 million per year) for recognised individual holders and also subsidises training programs for successors. (Agency for Cultural Affairs, Japan, bunka.go.jp)

This is not a subsidy. It is not a grant program subject to annual appropriation discretion. It is a legislative payment obligation triggered by formal designation under the Act. The bearer is registered. The payment flows. It has done so without interruption since 1950.

By December 2020, 371 individuals had been designated as Living National Treasures since the Act's enactment. Each received the annual government payment as a legal entitlement, not a discretionary allocation.

Japan's 1975 Amendment: The Folk Cultural Expression Precedent

The most directly relevant precedent for the ILV framework is not the original 1950 Act but the 1975 amendment to it.

Prior to 1975, folk cultural expressions — the everyday practices of ordinary communities, as distinct from elite performing arts — were documented by the state but not protected under law. They were acknowledged. They were not paid. They were treated as requiring recording, not safeguarding.

This is precisely the current position of women's intangible cultural labour in Australia. It is documented in ABS time-use surveys. It is acknowledged in WGEA reports. It appears in DCL and ILV calculations. But it is not protected. It is not paid. It is treated as requiring acknowledgement, not remuneration.

► **INTERNATIONAL PRECEDENT: Japan 1975 Amendment — Recognition of Folk Cultural Expressions**

Folk cultural expressions were not considered cultural properties under the original law, but were seen instead as only requiring documentation. This changed in 1975 as a result of further amendments to the Law for the Protection of Cultural Properties, when folk cultural expressions were legally recognised as elements within a new classification system as Important Intangible Folk Cultural Properties. (International Journal of Intangible Heritage, 2007)

Japan's 1975 amendment proves that a government can identify a category of intangible cultural practice that has been documented but unprotected, and choose — through legislation — to bring it within the protection framework. The political decision precedes the system. The system then makes payment mandatory.

Australia is currently at the pre-1975 position. The ILV Index, the DCL Index, and the Cultural Workforce Index constitute the documentation. The proposed Australian Cultural Work & Provenance Act is the 1975 amendment. The four remuneration mechanisms are the payment system that follows.

Japan's Basic Act on Culture and the Arts (2001, revised 2017)

Japan's Basic Act on Culture and the Arts, first enacted in 2001 and substantially revised in 2017, established that cultural policy is cross-sectoral infrastructure — not an arts supplement. The revised Act explicitly calls for collaboration across tourism, town development, international exchange, social welfare, education, and industry, treating cultural practitioners as essential contributors to national capability rather than recipients of arts patronage.

The 2017 revision extended this framework to include the economic dimensions of cultural work, establishing that the state has an obligation to support the conditions under which cultural practitioners can sustain their practice economically. This is the legislative foundation for the ILV's Replacement Cost Floor mechanism.

Harris Tweed Authority: Provenance as Economic Protection (United Kingdom)

The Harris Tweed Authority, established under the Harris Tweed Act 1993 (UK), provides the second key legislative precedent. The Act created a statutory certification mark — the Orb

mark — that can only be applied to Harris Tweed produced by islanders at their homes in the Outer Hebrides, made from pure virgin wool dyed and spun in the islands.

The significance for the ILV framework is not the product. It is the mechanism. The Harris Tweed Act uses provenance certification as an economic protection instrument — the mark prevents the devaluation of the practitioner's labour through imitation, and attaches a price premium to certified work that flows directly to the producer.

► **INTERNATIONAL PRECEDENT: Harris Tweed Act 1993 (UK) — Provenance as Mandatory Economic Protection**

The Harris Tweed Act 1993 established a statutory definition of Harris Tweed and a certification authority with the power to apply and protect the Orb mark. The Act made it an offence to apply the mark to fabric not meeting the statutory definition. The provenance certification is not optional: it constitutes the economic boundary within which practitioners operate, and the premium it commands is a legislatively protected economic entitlement of the producer.

The ILV's Provenance Premium mechanism applies this model directly to women's cultural labour. The Southern Cross Mark, administered by CWA under the proposed Cultural Work & Provenance Act, functions as the Orb mark for Australian cultural practitioners: it certifies the origin and authenticity of cultural work, and the premium it commands is a mandatory economic entitlement of the bearer, not a voluntary market outcome.

UNESCO Convention for the Safeguarding of the Intangible Cultural Heritage (2003)

The UNESCO 2003 Convention provides the international framework within which all four remuneration mechanisms are grounded. The Convention defines intangible cultural heritage as encompassing practices, representations, expressions, knowledge, and skills that communities recognise as part of their heritage, and establishes that safeguarding requires ensuring the viability of intangible cultural heritage — including through measures aimed at ensuring access, transmission, and the recognition of practitioners.

The Creative Women's Association is preparing an application for NGO accreditation under the 2003 Convention, recognising its work in safeguarding living cultural practice through systems that support skills transmission, provenance, and the recognition of cultural practitioners as bearers of heritage.

Although Australia has not ratified the 2003 Convention and therefore does not operate formal national safeguarding mechanisms, CWA is developing practical frameworks aligned with the Convention's safeguarding principles, connecting cultural practice, workforce infrastructure, and economic participation. The ILV Index is the economic instrument that makes those principles operationally mandatory rather than aspirationally stated.

THE THEORETICAL FOUNDATION

E=mc² as the Model for the ILV

In 1905, Albert Einstein did not create energy. He proved that mass already contained it — in a form that existing instruments could not detect or measure. The equation $E=mc^2$ did not argue that energy should exist within matter. It demonstrated that it does. The instrument changed everything that followed: not because it created new reality, but because it made existing reality irrefutable.

The ILV Index applies this logic to women's intangible cultural labour. The value already exists. It is embedded in every child raised, every cultural practice transmitted, every community held together, every household maintained. What has been missing is not the value. What has been missing is the instrument capable of measuring it and the legislative framework that makes payment mandatory once it is measured.

Japan built the legislative framework in 1950. The ILV provides the instrument. The proposed Cultural Work & Provenance Act makes payment mandatory in Australia.

The Gender Discount and Its Inverse: G^{-1}

Every economic system that has failed to account for women's intangible cultural labour has applied what the ILV framework terms the Gender Discount Factor (G): a structural penalty that collapses the measured value of this labour toward zero. This discount is not accidental. It has been reinforced through policy, law, taxation, superannuation design, procurement frameworks, and the foundational assumptions of GDP as a national accounting measure.

The ILV equation applies the inverse of this discount: G^{-1} . In mathematical terms, if G approaches zero, G^{-1} approaches infinity. The suppressed value, correctly measured, is not small. The current payment rate — zero — is the anomaly requiring correction. The ILV equation makes this visible in the structure of the formula itself.

G^{-1} is not a rhetorical device. It is the algebraic expression of the same legislative correction Japan applied in 1950: a government that had previously assigned zero formal value to the bearers of intangible cultural knowledge chose to invert that assignment and pay them. G^{-1} is that inversion, expressed as mathematics.

THE ILV EQUATION

$$ILV = W(S + T + R) \times G^{-1} \times t$$

The equation calculates the total economic value of a woman's intangible cultural labour, accounting for the work performed, the skills embedded in it, the generational value it transmits, its market replacement cost, the structural discount that has been applied to it, and the cumulative time over which it has been performed without compensation.

W — Work Intensity

The volume, complexity, and sustained nature of intangible cultural labour performed. Captures unpaid domestic work, caregiving coordination, emotional labour, social maintenance, and cultural transmission activities. Measures both frequency and the cognitive bandwidth required to sustain performance under conditions of chronic demand.

Empirical foundation: ABS Time Use Survey (2022); OECD Gender Data Portal (2023); Daminger (2019); Strazdins et al. (2016).

S — Skill Depth

The embedded expertise required to perform intangible cultural labour. This is not instinct. It is accumulated cultural knowledge — of child development, nutritional management, relational dynamics, community care, traditional practice, and crisis response. Skills developed over years, transmitted across generations, and irreplaceable if lost. Japan's designation system for Living National Treasures is premised on exactly this recognition: that skills of sufficient depth and cultural significance warrant state protection and payment.

The absence of a wage for cultural care work does not indicate an absence of skill. It indicates an absence of measurement. The ILV provides that measurement.

Empirical foundation: Folbre (2001); England (2005); Himmelweit (2007); UNESCO ICH Convention domains (2003); Japan Law for the Protection of Cultural Properties, Act No. 214 (1950).

T — Transmission Value

The generational multiplier. This is the mc^2 of the ILV equation — the component that makes the calculation non-linear and transforms a one-person assessment into a civilisational one.

Skills, knowledge, values, and cultural practices transmitted from one woman to the next generation do not end with her. They compound forward across multiple generations. Japan's legislative framework for bearer recognition is built on this principle: the state funds the Living

National Treasure not merely to honour the individual but to ensure the transmission continues. The payment is to the bearer; the benefit is to the culture.

Transmission Value is the reason women's intangible cultural labour constitutes intangible cultural heritage under the UNESCO 2003 Convention. Its loss is not a personal loss. It is a civilisational one — and one that, in Japan's framework, triggers a legal protection obligation.

Empirical foundation: UNESCO ICH Convention (2003); Japan Law for the Protection of Cultural Properties, 1975 amendment (folk cultural expressions); Becker (1981); OECD (2020) intergenerational transmission.

R — Replacement Cost

What the market would charge if this labour were purchased. The most conservative measure of value available: it asks not what the labour is worth to human civilisation, but merely what it would cost to replace it at current market rates. R establishes the Replacement Cost Floor — the minimum payment threshold below which no arrangement involving a cultural practitioner's labour may legally fall under the proposed Act.

SERVICE CATEGORY	DAILY MARKET RATE (AUD)
Childcare (full day, centre-based)	\$120 – \$200
Aged care / disability support	\$80 – \$150
Domestic services (cleaning, cooking)	\$50 – \$120
Counselling / emotional support	\$180 – \$320
Community coordination / social work	\$250 – \$400
Cultural transmission / heritage education	\$200 – \$350
ESTIMATED DAILY TOTAL	\$880 – \$1,540

At 365 days per year, across a 40-year care life: the replacement cost of a single woman's intangible cultural labour exceeds \$12.8 million at conservative estimates. This figure has never been paid. It has never been recognised in GDP. It has been discounted to zero by every instrument currently in use. The Replacement Cost Floor mechanism in Section 6 corrects this by making R a legally enforceable minimum payment threshold.

G⁻¹ — The Gender Discount Inverse

When $G \rightarrow 0$, $G^{-1} \rightarrow \infty$. The suppressed value, correctly measured, is not marginal. It is immeasurable by existing economic instruments — which is precisely the condition the ILV is designed to correct. G^{-1} is not an argument inserted into the formula. It is the mathematical representation of the legislative correction that Japan applied in 1950, the Harris Tweed Authority applied in 1993, and that the proposed Australian Cultural Work & Provenance Act will apply to women's cultural labour.

t — Time

The cumulative hours of intangible cultural labour across the lifespan. Women perform an estimated 30–50 additional hours per week of unpaid labour above their paid work (ABS 2022). Across a care lifespan of 20–40 years, this represents between 31,200 and 104,000 hours of uncompensated cultural labour per woman. The t component ensures the ILV captures the full temporal scale of what is owed — and makes retrospective correction calculable under Mechanism 4.

THE FOUR MANDATORY REMUNERATION MECHANISMS

The ILV equation calculates the value. The four mechanisms below specify exactly how that value is paid. Each mechanism is mandatory under the proposed Australian Cultural Work & Provenance Act. Each has direct international legislative precedent. None is subject to ministerial discretion, budget appropriation cycles, or voluntary uptake by employers or institutions.

The mechanisms are operative from the date of a woman's registration as a Cultural Practitioner on the Cultural Practitioner Register established under the Act. Registration is the trigger. Payment is the legal consequence. This is the Japan model, applied to Australian women.

These mechanisms are not aspirational. They are not subject to review before implementation. They are not contingent on economic conditions. They are the legislated correction of a structural debt. They are what comes after the calculation is done.

MECHANISM 1 — THE CARE CREDIT

Nature: A legislated annual superannuation contribution paid directly to a Cultural Practitioner's superannuation account by the Commonwealth, calculated as a percentage of her annual ILV score.

Trigger: Registration on the Cultural Practitioner Register AND a current-year CWI score exceeding the Moderate Load threshold (21+). The higher the CWI score, the higher the Care Credit percentage, reflecting the correlation between structural load and cultural labour intensity.

Payment channel: Direct Commonwealth contribution to the Cultural Practitioner's nominated superannuation fund. Administered by the ATO using the same infrastructure as existing superannuation guarantee mechanisms. No employer involvement required.

Quantum: Base rate: 11% of annual ILV replacement cost ($R \times 365$), consistent with the Superannuation Guarantee rate applied to paid workers. Additional loading applied for CWI scores above 60 (Critical Load). No cap. Lifetime accumulation tracked against the Cultural Practitioner Register.

Legislative precedent: Japan Law for the Protection of Cultural Properties, Act No. 214 (1950): mandatory annual government grant of ¥2 million to designated holders of Important Intangible Cultural Properties. The Care Credit is the Australian equivalent: a legislated, non-discretionary annual payment to registered bearers of intangible cultural heritage, delivered through the superannuation system rather than a direct grant.

STATUS: MANDATORY. NON-NEGOTIABLE. NOT SUBJECT TO APPROPRIATION DISCRETION.

MECHANISM 2 — THE REPLACEMENT COST FLOOR

Nature: A legally enforceable minimum payment rate for any arrangement in which a Cultural Practitioner's labour is engaged by an institution, organisation, or employer. The Floor is set at the R component of the ILV equation — the market replacement cost of the cultural labour being performed.

Trigger: Any formal or informal arrangement in which a registered Cultural Practitioner performs cultural work for or on behalf of an institution, organisation, or employer. Includes paid employment, volunteer arrangements, contracted services, and community-based programs. The Floor applies regardless of how the arrangement is classified.

Payment channel: Direct payment from the engaging institution to the Cultural Practitioner at or above the Floor rate. Institutions that cannot meet the Floor rate are ineligible to engage Cultural Practitioners under any arrangement. Compliance monitored by the Cultural Practitioner Certification Authority (CWA or successor body) and reportable to the Fair Work Commission.

Quantum: Minimum \$880 per day (conservative R floor) for full cultural labour engagement. Pro-rated for partial days. Reviewed annually by the Cultural Practitioner Certification Authority against current market rates for equivalent services.

Legislative precedent: Japan Basic Act on Culture and the Arts (2017 revision): establishes the state's obligation to support the economic conditions under which cultural practitioners can sustain their practice. Harris Tweed Act 1993 (UK): the provenance mark prevents devaluation of the practitioner's labour through imitation, functioning as an effective floor price. The Replacement Cost Floor applies the same logic as a legislative minimum rather than a market mechanism.

STATUS: MANDATORY. NON-NEGOTIABLE. NOT SUBJECT TO APPROPRIATION DISCRETION.

MECHANISM 3 — THE PROVENANCE PREMIUM

Nature: A mandatory price premium attached to any certified cultural output produced by a registered Cultural Practitioner, payable to the practitioner at point of sale or service delivery. The premium is calculated from the practitioner's ILV Skill Depth (S) and Transmission Value (T) scores, reflecting the cultural heritage content embedded in the work.

Trigger: Sale, licence, exhibition, performance, or delivery of any cultural output bearing the Southern Cross Mark certification, produced by a registered Cultural Practitioner. The premium is embedded in the certified price of the work and cannot be waived, discounted, or absorbed by the distributing institution.

Payment channel: Payment from the purchasing entity (individual, institution, or government) to the Cultural Practitioner at the time of transaction. Where the distributing institution sells on behalf of the practitioner, the premium is a mandatory pass-through: it cannot be retained as commission, administrative fee, or overhead.

Quantum: Minimum 25% of the base sale price of any Southern Cross Mark certified work, representing the ILV-calculated cultural heritage value embedded in the output. The percentage increases with the practitioner's S and T scores, recognising that higher skill depth and greater transmission value produce proportionally greater cultural heritage content in the output.

Legislative precedent: Harris Tweed Act 1993 (UK): the Orb mark certification creates a legally protected premium for Harris Tweed producers, preventing competition from uncertified alternatives and ensuring the price premium flows to the bearer of the cultural

skill. Japan Living National Treasure system: the designation creates a market recognition that commands premium pricing for work produced by designated holders, supported by mandatory state authentication.

STATUS: MANDATORY. NON-NEGOTIABLE. NOT SUBJECT TO APPROPRIATION DISCRETION.

MECHANISM 4 — THE RETROSPECTIVE CORRECTION FUND

Nature: A Commonwealth-funded lump sum payment to women who can demonstrate, through ILV lifetime calculation, decades of uncompensated intangible cultural labour performed prior to the Act's commencement. This mechanism applies the t component of the ILV equation retrospectively, calculating the total value of cultural labour performed during the pre-Act period and providing partial correction of the accumulated debt.

Trigger: Application by a woman who: (a) is eligible for registration as a Cultural Practitioner; (b) can demonstrate a minimum of 10 years of intangible cultural labour performed prior to the Act's commencement; and (c) holds an ILV lifetime score (calculated across the pre-Act period) above the minimum correction threshold established by the Certification Authority. Applications assessed by a Retrospective Assessment Panel constituted under the Act.

Payment channel: Lump sum payment from the Retrospective Correction Fund, a standing appropriation established under the Act. The Fund is capitalised at commencement from consolidated revenue at a level determined by the actuarial assessment of total retrospective ILV liability across the eligible population. Annual Fund contributions from the Cultural Work Levy (a mandatory levy on industries that have directly benefited from women's uncompensated cultural labour, including childcare, aged care, healthcare, and retail).

Quantum: Calculated as: ILV lifetime score (pre-Act period) × partial correction percentage (legislated at 30% of total calculated debt at commencement, increasing by 5% per year for the first decade of the Act's operation, toward full correction). No cap on individual entitlements. The partial correction percentage reflects the fiscal phasing required for implementation while establishing a clear legislative trajectory toward full correction.

Legislative precedent: Japan 1975 amendment to the Law for the Protection of Cultural Properties: brought folk cultural expressions — previously documented but unprotected — within the protection framework, applying legislative correction to a pre-existing gap. This is the precise precedent: a government that identifies a category of intangible cultural practice that has been acknowledged but unprotected for decades, and chooses through legislation to correct the historical omission. The Retrospective Correction Fund applies the same logic economically: the historical gap is documented by the ILV; the Fund corrects it.

STATUS: MANDATORY. NON-NEGOTIABLE. NOT SUBJECT TO APPROPRIATION DISCRETION.

THE CULTURAL PRACTITIONER REGISTER

All four remuneration mechanisms are triggered by registration on the Cultural Practitioner Register. The Register is the operative mechanism of the proposed Act — the instrument that converts the ILV calculation into a legal entitlement.

The Register is modelled directly on Japan's designation system under Act No. 214. In Japan, the designation of a bearer of an Important Intangible Cultural Property is a formal act of the Minister of Education, Culture, Sports, Science and Technology, announced in the Official Gazette, and operative from the date of announcement. The ILV framework applies the same structure to Australian cultural practitioners:

- Registration is conducted by the Cultural Practitioner Certification Authority (CWA or successor body established under the Act)
- Registration requires assessment against the ILV scoring framework, including W, S, T, R, and t components
- Registration is recorded in the national Cultural Practitioner Register, a public instrument maintained under the Act
- Registration is renewed every five years, with ILV scores updated at renewal
- Registration is transferable to successor bodies where a Cultural Practitioner has formally transmitted her skills and practice to a named successor, creating a legislative continuity mechanism analogous to Japan's successor training subsidies

The Register is not a database. It is a legal instrument. Registration on the Register is the legal event that triggers entitlement to all four remuneration mechanisms. It cannot be revoked without due process. It is publicly searchable. It confers the same formal recognition that Japan's designation system has conferred on Living National Treasures for 75 years.

Japan has 116 living designated bearers at any given time. Australia has millions of women performing intangible cultural labour every day. The Register is how they are named. The naming is how they are paid.

EVIDENCE BASE

Unpaid Labour and Care Burden

Women in Australia perform 76% of all unpaid domestic labour and 71.8% of primary caregiving (ABS 2022; WGEA 2024). This disparity persists across income levels, education levels, and employment status. The OECD estimates women perform 50–80% more unpaid work than men globally (OECD 2023). Time poverty resulting from this load predicts lower health outcomes, reduced workforce participation, and long-term economic disadvantage (Strazdins et al. 2016).

Care Economy Value

The global care economy — primarily performed by women — contributes an estimated 10–39% of GDP when valued at replacement cost (ILO 2018). In Australia, unpaid care work is conservatively estimated at \$650 billion annually (Deloitte Access Economics 2020). This value is not captured in GDP. It is not taxed, superannuated, or legislatively protected. The ILV's R component provides the calculation that makes this value specific, individual, and actionable.

Skill, Knowledge, and Cultural Transmission

Feminist economists including Folbre (2001), England (2005), and Himmelweit (2007) have systematically demonstrated that care work requires substantial skill — relational, developmental, nutritional, emotional, and managerial — and that the wage penalty applied to it reflects gender discrimination, not skill deficit. UNESCO's 2003 Convention explicitly recognises knowledge transmission as intangible cultural heritage. Women are the primary transmitters of household knowledge, cultural practices, and social norms across generations. The loss of this transmission capacity constitutes a heritage loss of the first order — one that Japan's legislative framework has treated as requiring state protection and payment since 1950.

Superannuation and Lifetime Penalty

The superannuation gap in Australia stands at 31% (WGEA 2024). Women retire with significantly less savings than men, directly attributable to time out of paid work performing uncompensated intangible cultural labour. The Care Credit mechanism addresses this gap directly: it applies the existing 11% superannuation guarantee rate to the ILV-calculated value of cultural labour, treating cultural practitioners as workers entitled to superannuation rather than unpaid contributors excluded from the system.

GDP Invisibility and National Accounting

GDP excludes unpaid work by design. The ABS acknowledges this through its satellite accounts for unpaid work, which estimated the value of household services at between 41.3% and 53.9% of GDP in 2020 (ABS 2020). These accounts exist. They are not used. The ILV converts the satellite account methodology into an individual-level calculation that triggers

legal entitlements, rather than remaining an aggregate statistic without operational consequence.

Misdiagnosis and Structural Harm

Women experiencing structural overload from intangible cultural labour are frequently misdiagnosed with mood, personality, or somatic disorders (Hengartner 2017; Russo & Pirlott 2006; Cortland et al. 2022). The DCL Index documents this harm. The ILV operates upstream: by ensuring that cultural practitioners are remunerated for their labour, it addresses the structural cause of the overload rather than its clinical consequence.

ALIGNMENT WITH NATIONAL AND INTERNATIONAL FRAMEWORKS

- UNESCO Convention for the Safeguarding of the Intangible Cultural Heritage (2003)
- Japan Law for the Protection of Cultural Properties, Act No. 214 (1950) and 1975 amendment
- Japan Basic Act on Culture and the Arts (2001, revised 2017)
- Harris Tweed Act 1993 (UK)
- ILO Convention on Decent Work and Care Economy Reform
- UN Sustainable Development Goals — SDG 5 (Gender Equality), SDG 8 (Decent Work)
- Australian Bureau of Statistics Unpaid Work Satellite Accounts (2020)
- Workplace Gender Equality Agency national reporting frameworks
- Women's Economic Equality Taskforce recommendations (2023)
- National Strategy to Achieve Gender Equality
- Revive: National Cultural Policy
- Productivity Commission Care and Support Economy inquiry
- National Preventive Health Strategy

VALIDATION AND IMPLEMENTATION PATHWAY

0–12 Months: Foundation

1. Secure academic partnership for ILV model validation across psychometrics, gender economics, public health, and cultural heritage disciplines
2. Prepare ARC Linkage and Medical Research Future Fund proposals
3. Develop prototype assessment items and scoring schema
4. Initiate UNESCO NGO accreditation application
5. Pilot ILV scoring with partner organisations in creative health, DFV, and cultural sectors
6. Commission actuarial assessment of Retrospective Correction Fund liability

1–3 Years: Validation and Legislation

7. Psychometric validation: reliability, factor structure, convergent and criterion validity testing
8. Peer-reviewed publication across public health, economics, gender studies, and cultural heritage journals
9. Parliamentary briefings using DCL + ILV + CWI™ as the evidential package for the Cultural Work & Provenance Act
10. Legislative drafting of the Australian Cultural Work & Provenance Act, including all four remuneration mechanisms, the Cultural Practitioner Register, and the Retrospective Correction Fund
11. Establishment of the Cultural Practitioner Certification Authority

3–5 Years: Implementation

12. Cultural Practitioner Register opens for registration
13. Care Credit payments commence through ATO superannuation infrastructure
14. Replacement Cost Floor operative for all institutional engagements
15. Southern Cross Mark provenance certification and Provenance Premium operative
16. Retrospective Correction Fund capitalised and applications open
17. International alignment through submission to UNESCO ICF and advocacy for equivalent frameworks in comparable jurisdictions

CONCLUSION

Japan named the bearers of intangible cultural heritage in 1950 and began paying them. It has not stopped.

The Harris Tweed Authority named the producers of certified cultural work in 1993 and built a legislative mechanism to ensure they received a premium for it. It has not stopped.

UNESCO named intangible cultural heritage as requiring active safeguarding in 2003 and built an international framework to support that obligation. It has not stopped.

Australia has named women's unpaid labour in every ABS Time Use Survey since 1992. It has not paid them.

The ILV Index ends the naming without paying. It provides the equation that calculates what is owed. It provides the four mechanisms through which payment is made mandatory. It provides the international legislative precedents that prove this is possible. It provides the Cultural Practitioner Register that makes every woman performing intangible cultural labour a named, registered, and legally protected bearer of Australian cultural heritage.

The equation does not argue. The mechanisms do not recommend. The Register does not suggest. The Act does not invite voluntary compliance.

They pay.

$$ILV = W(S + T + R) \times G^{-1} \times t$$

DCL + ILV + CWI™ = The Australian Cultural Work & Provenance Act

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