

Fiscal Policy and Inequality in Low and Middle Income Countries

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What CEQ Studies

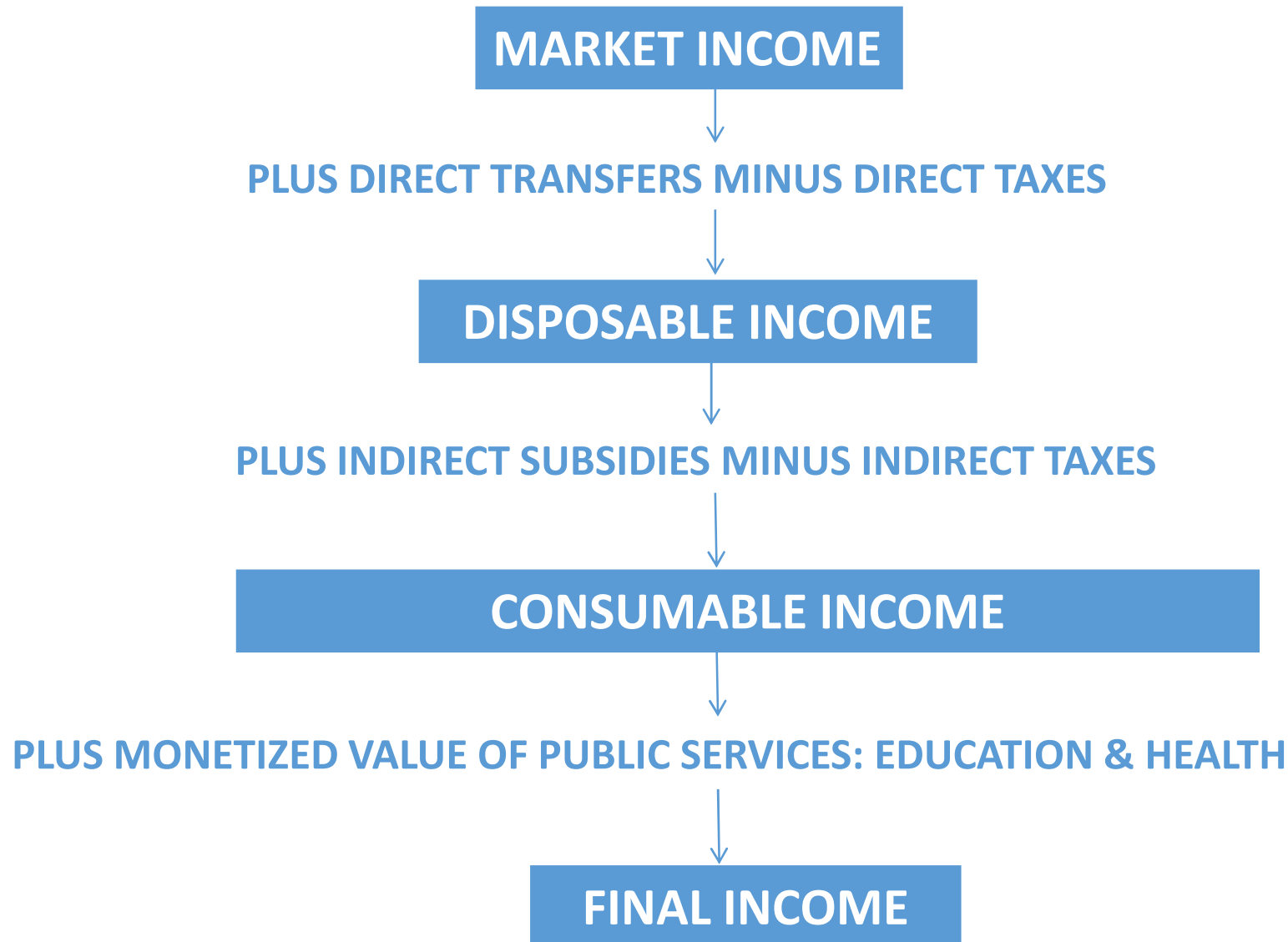
- **Four Research Questions**

- How much redistribution and income poverty reduction is being accomplished through revenue collection, social spending, and subsidies?
- How progressive are revenue collection, subsidies, and government social spending?
- How effective are revenue collection, subsidies, and government social spending at reducing inequality and poverty?
- Within the limits of fiscal prudence, what could be done to increase redistribution and poverty reduction through changes in taxation and spending?

Methods

- Incidence Analysis
- Attempt to be as comprehensive as possible
 - include most taxes, most social spending, most indirect subsidies
 - but miss corporate taxes and public goods

CEQ Assessment: Income Concepts



Inequality Results

Overall Effect of Taxation and Social Spending:

- All governments redistribute progressively

	Absolute Change in Gini			
	Pensions as Deferred Income		Pensions as Transfers	
	Market to Consumable Income	Market to Final Income	Market to Consumable Income	Market to Final Income
median	-0.021	-0.056	-0.027	-0.070
std. dev.	0.017	0.039	0.034	0.048
min	-0.077	-0.176	-0.129	-0.204
max	0.000	-0.023	0.000	-0.023
Share <0	100%	100%	96%	100%
observations	30	30	23	23

Overall Effect of Taxation and Social Spending:

- But perhaps less than you expected

	Absolute Change in Gini			
	Pensions as Deferred Income		Pensions as Transfers	
	Market to Consumable Income	Market to Final Income	Market to Consumable Income	Market to Final Income
median	-0.021	-0.056	-0.027	-0.070
std. dev.	0.017	0.039	0.034	0.048
min	-0.077	-0.176	-0.129	-0.204
max	0.000	-0.023	0.000	-0.023
Share <0	100%	100%	96%	100%
observations	30	30	23	23

Overall Effect of Taxation and Social Spending:

- and with quite a lot of variation

	Absolute Change in Gini			
	Pensions as Deferred Income		Pensions as Transfers	
	Market to Consumable Income	Market to Final Income	Market to Consumable Income	Market to Final Income
median	-0.021	-0.056	-0.027	-0.070
std. dev.	0.017	0.039	0.034	0.048
min	-0.077	-0.176	-0.129	-0.204
max	0.000	-0.023	0.000	-0.023
Share <0	100%	100%	96%	100%
observations	30	30	23	23

Overall Effect of Taxation and Social Spending:

- Education and health are important to these conclusions, especially in the poorest countries

	Absolute Change in Gini			
	Pensions as Deferred Income		Pensions as Transfers	
	Market to Consumable Income	Market to Final Income	Market to Consumable Income	Market to Final Income
median	-0.021	-0.056	-0.027	-0.070
std. dev.	0.017	0.039	0.034	0.048
min	-0.077	-0.176	-0.129	-0.204
max	0.000	-0.023	0.000	-0.023
Share <0	100%	100%	96%	100%
observations	30	30	23	23

Poverty Results

Overall Effect of Taxation and Social Spending:

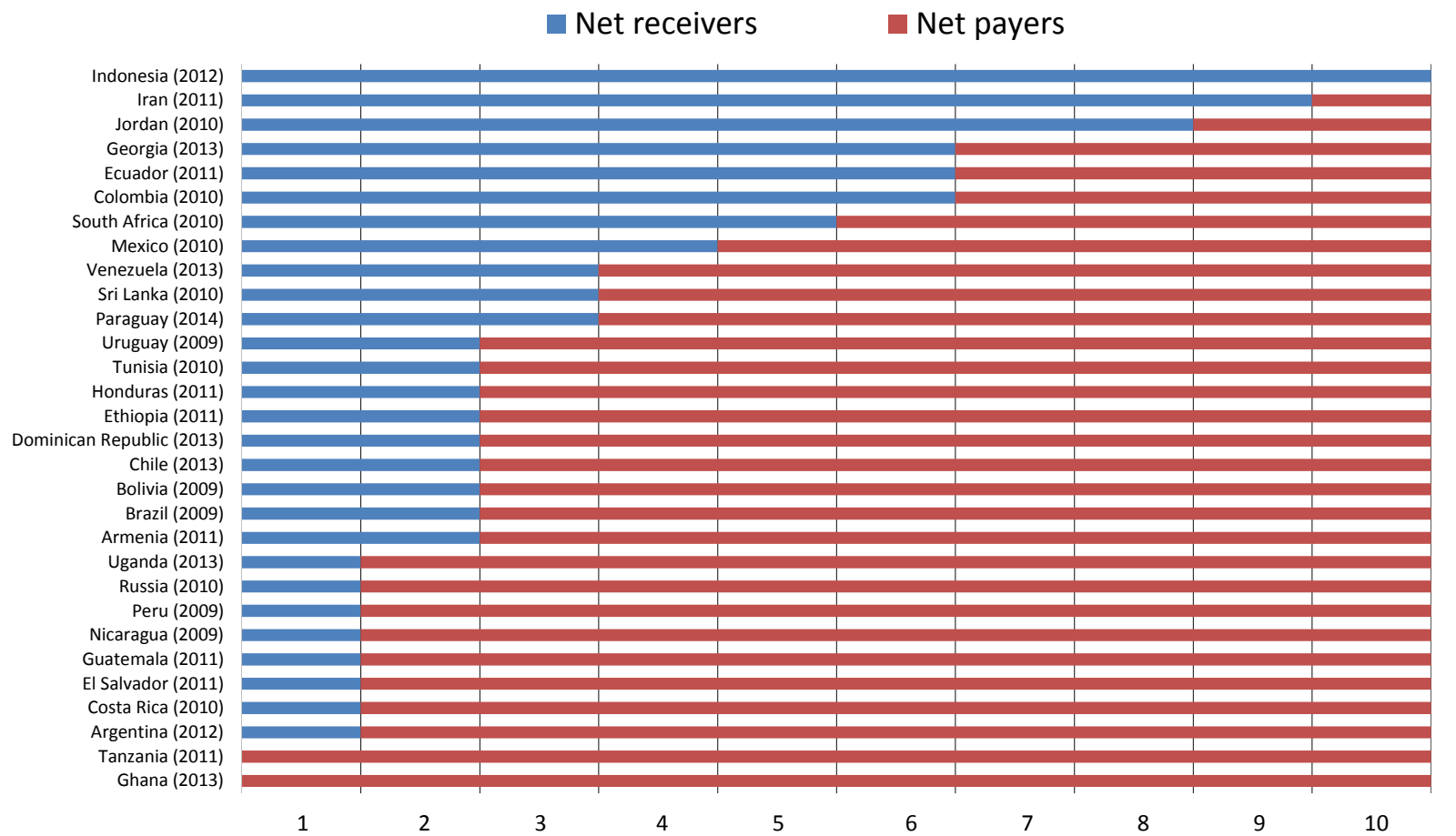
- Some governments *impoverish*, especially if we do not count social insurance pensions

	Absolute Change in Headcount, Market Income to Consumable Income					
	Pensions as Deferred Income			Pensions as Transfers		
	US\$1.25/ day	US\$2.50/ day	US\$4.00/ day	US\$1.25/ day	US\$2.50/ day	US\$4.00/ day
median	-0.009	-0.003	0.042	-0.017	-0.018	0.093
std. dev.	0.033	0.024	0.030	0.033	0.033	0.039
min	-0.158	-0.077	-0.105	-0.111	-0.127	-0.133
max	0.078	0.050	0.076	0.002	0.021	0.044
share <0	79%	69%	41%	95%	83%	68%
observations	29	29	29	22	23	22

Poverty lines are in 2005 purchasing power parity.

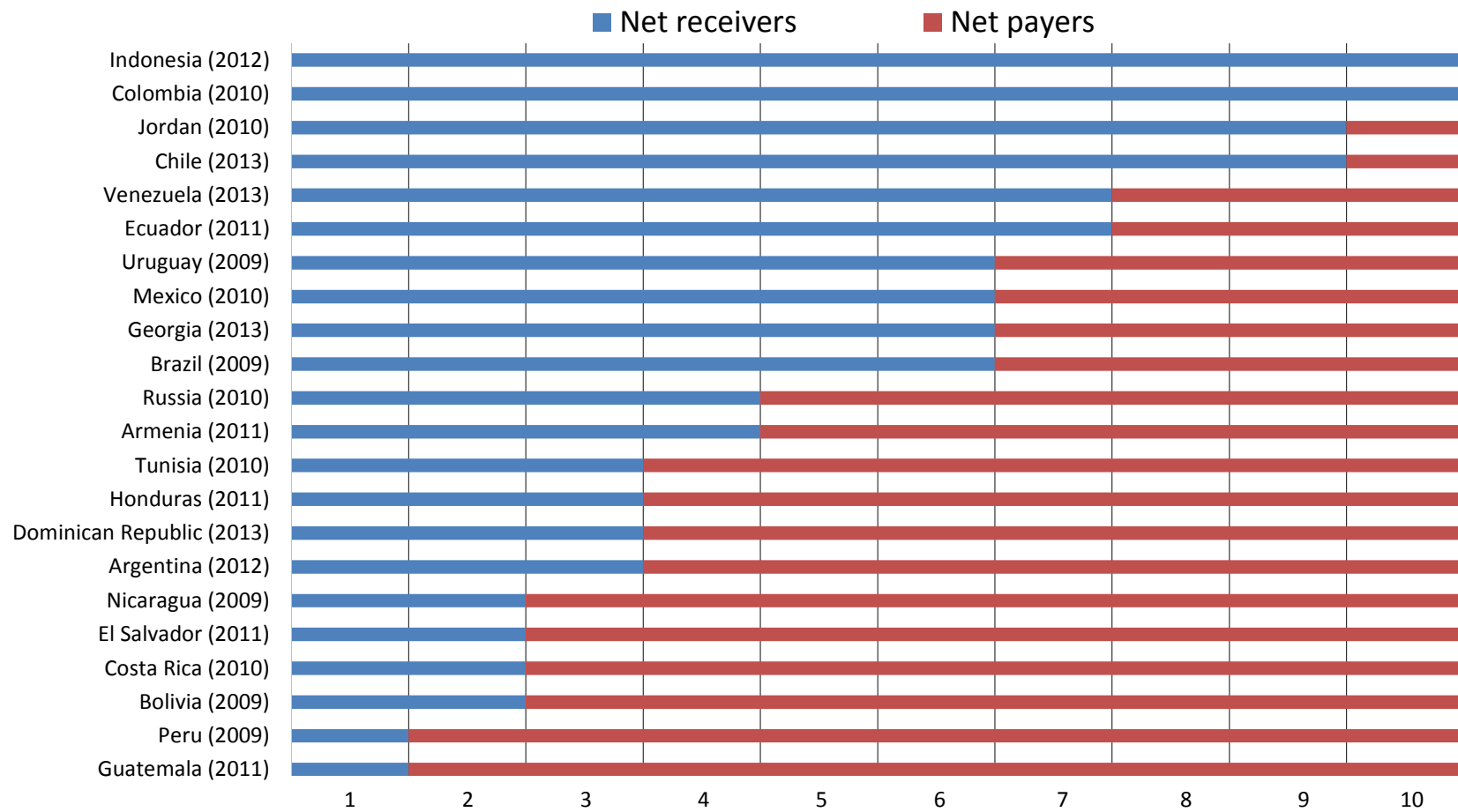
Net Payers and Net Receivers (by Deciles)

Contributory pensions as deferred income



Net Payers and Net Receivers (by Deciles)

Contributory pensions as direct transfer



Which Budget Lines Are Most, and Least, Favorable to the Poor?

Concentration Coefficients by Market Income, Pensions as Deferred Income

- Direct taxes are more progressive than indirect taxes

	Direct Taxes	Indirect Taxes	Direct Transfers	Social Insurance Pensions	Indirect Subsidies	Education	Health
median	0.82	0.47	-0.27	0.54	0.20	-0.05	0.00
std. dev.	0.14	0.11	0.22	0.15	0.24	0.11	0.14
min	0.50	0.28	-0.48	0.19	-0.30	-0.23	-0.26
max	0.95	0.69	0.57	0.77	0.59	0.18	0.29
share progressive	100%	41%	97%	32%	87%	100%	100%
share absolutely progressive			90%	0%	20%	70%	46%
observations	26	29	29	19	15	27	26

Concentration Coefficients by Market Income, Pensions as Deferred Income

- But indirect taxes are sometimes progressive

	Direct Taxes	Indirect Taxes	Direct Transfers	Social Insurance Pensions	Indirect Subsidies	Education	Health
median	0.82	0.47	-0.27	0.54	0.20	-0.05	0.00
std. dev.	0.14	0.11	0.22	0.15	0.24	0.11	0.14
min	0.50	0.28	-0.48	0.19	-0.30	-0.23	-0.26
max	0.95	0.69	0.57	0.77	0.59	0.18	0.29
share progressive	100%	41%	97%	32%	87%	100%	100%
share absolutely progressive			90%	0%	20%	70%	46%
observations	26	29	29	19	15	27	26

Concentration Coefficients by Market Income, Pensions as Deferred Income

- Direct transfers are usually the most progressive

	Direct Taxes	Indirect Taxes	Direct Transfers	Social Insurance Pensions	Indirect Subsidies	Education	Health
median	0.82	0.47	-0.27	0.54	0.20	-0.05	0.00
std. dev.	0.14	0.11	0.22	0.15	0.24	0.11	0.14
min	0.50	0.28	-0.48	0.19	-0.30	-0.23	-0.26
max	0.95	0.69	0.57	0.77	0.59	0.18	0.29
share progressive	100%	41%	97%	32%	87%	100%	100%
share absolutely progressive			90%	0%	20%	70%	46%
observations	26	29	29	19	15	27	26

Concentration Coefficients by Market Income, Pensions as Deferred Income

- and notably better than indirect subsidies

	Direct Taxes	Indirect Taxes	Direct Transfers	Social Insurance Pensions	Indirect Subsidies	Education	Health
median	0.82	0.47	-0.27	0.54	0.20	-0.05	0.00
std. dev.	0.14	0.11	0.22	0.15	0.24	0.11	0.14
min	0.50	0.28	-0.48	0.19	-0.30	-0.23	-0.26
max	0.95	0.69	0.57	0.77	0.59	0.18	0.29
share progressive	100%	41%	97%	32%	87%	100%	100%
share absolutely progressive			90%	0%	20%	70%	46%
observations	26	29	29	19	15	27	26

Concentration Coefficients by Market Income, Pensions as Deferred Income

- Social insurance pensions are usually regressive

	Direct Taxes	Indirect Taxes	Direct Transfers	Social Insurance Pensions	Indirect Subsidies	Education	Health
median	0.82	0.47	-0.27	0.54	0.20	-0.05	0.00
std. dev.	0.14	0.11	0.22	0.15	0.24	0.11	0.14
min	0.50	0.28	-0.48	0.19	-0.30	-0.23	-0.26
max	0.95	0.69	0.57	0.77	0.59	0.18	0.29
share progressive	100%	41%	97%	32%	87%	100%	100%
share absolutely progressive			90%	0%	20%	70%	46%
observations	26	29	29	19	15	27	26

Concentration Coefficients by Market Income, Pensions as Transfers

- but much less so if we see them as transfers

	Direct Taxes	Indirect Taxes	Direct Transfers	Social Insurance Pensions	Indirect Subsidies	Education	Health
median	0.81	0.44	-0.17	0.11	0.09	-0.03	-0.03
std. dev.	0.15	0.11	0.19	0.26	0.20	0.15	0.14
min	0.52	0.28	-0.42	-0.37	-0.29	-0.17	-0.26
max	0.96	0.61	0.29	0.65	0.32	0.48	0.28
share progressive	100%	25%	100%	94%	100%	100%	100%
share absolutely progressive	n.a.	n.a.	80%	38%	38%	72%	56%
observations	17	20	20	16	8	18	18

Concentration Coefficients by Market Income, Pensions as Deferred Income

- Education and health benefits are spread pretty evenly

	Direct Taxes	Indirect Taxes	Direct Transfers	Social Insurance Pensions	Indirect Subsidies	Education	Health
median	0.82	0.47	-0.27	0.54	0.20	-0.05	0.00
std. dev.	0.14	0.11	0.22	0.15	0.24	0.11	0.14
min	0.50	0.28	-0.48	0.19	-0.30	-0.23	-0.26
max	0.95	0.69	0.57	0.77	0.59	0.18	0.29
share progressive	100%	41%	97%	32%	87%	100%	100%
share absolutely progressive			90%	0%	20%	70%	46%
observations	26	29	29	19	15	27	26

When Thinking About Policy Changes, It is Better to Disaggregate

Concentration Coefficients by Market Income, Pensions as Deferred Income

- For example, the incidence of tertiary education is much different from primary school

	Primary	Secondary	Tertiary
median	-0.24	-0.08	0.38
std. dev.	0.10	0.14	0.17
min	-0.43	-0.27	-0.02
max	-0.03	0.28	0.70
share progressive	100%	100%	76%
share absolutely progressive	100%	73%	4%
observations	26	22	25

In Conclusion...

- Fiscal systems are always equalizing but can sometimes impoverish
 - **Warning: unintended consequence of the domestic resource mobilization agenda can harm the poor**
- To some extent, the poor recover their loss in education and health services, especially in the poorest countries
 - the large budgets for these items help
- Direct taxes and direct transfers tend to have the best targeting
 - but they often are small-ish amounts of money
- There is a lot of variability in these results
 - across countries for any given line item
 - within countries across line items

Where to Get More:

www.commitmenttoequity.org

Pre-order the Commitment to Equity Handbook: Estimating the Impact of Fiscal Policy on Inequality and Poverty [LEARN MORE!](#)



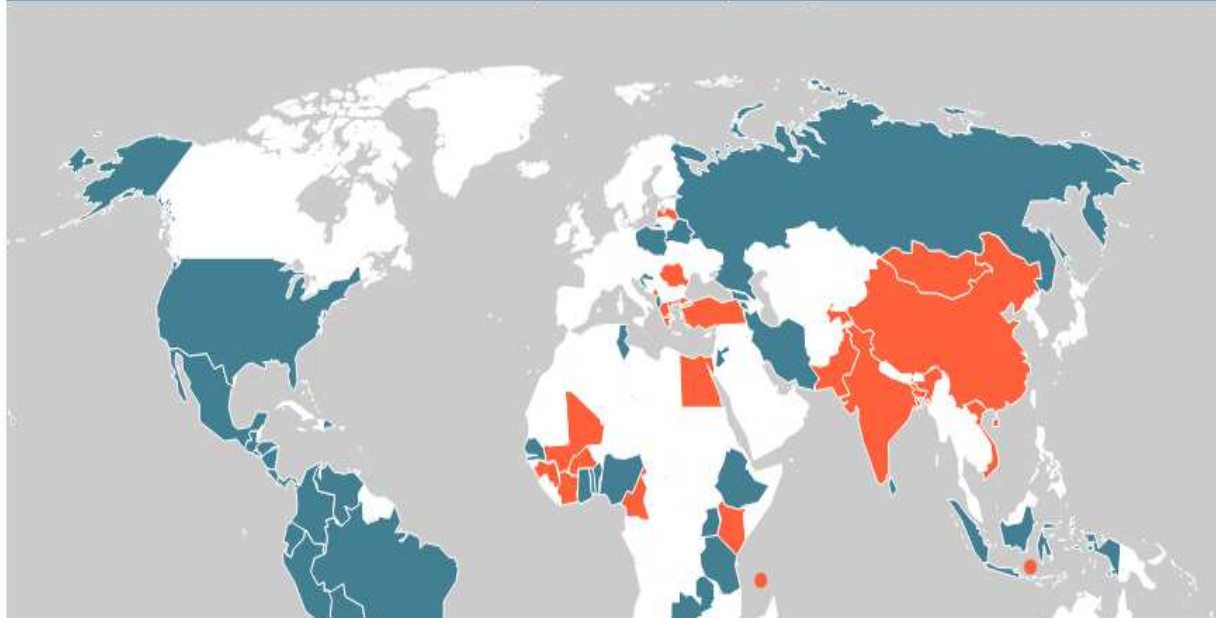
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WHAT IS CEQ?

The Commitment to Equity (CEQ) Institute works to reduce inequality and poverty through comprehensive and rigorous tax and benefit incidence analysis, and active engagement with the policy community. Click [here](#) for a primer.

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Browse Map for Publications by Country



Thank You

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All results presented here are compiled from individual country studies. References to the working papers follow. These can be downloaded at commitmenttoequity.org

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