



# The Distributional Impact of Taxes and Transfers. Evidence from Eight Low & Middle Income Countries (edited by Gabriela Inchauste and Nora Lustig)

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World Bank, Washington, DC, September 18, 2017

# CEQ Institute: Brief Description

**Project** started in 2008, at the Inter-American Dialogue; in 2009, it was nested at Tulane University and CGD became a partner

**Mission:** The CEQ Institute works to reduce inequality and poverty through comprehensive and rigorous tax and benefit incidence analysis, and active engagement with the policy community

**Objective:** To measure the impact of fiscal policy on inequality and poverty across the world using a comparable framework

## **Workstreams:**

- Research-based policy tools
- [Data Center](#)
- Advisory and training services
- Bridges to policy

➤ Grant from Bill & Melinda Gates Foundation US\$4.9 million for 5 years (2016 – 2020)

# CEQ Institute: Brief Description

- Working on close to 40 countries; covers around two thirds of the world population
  - Results available for 30 => [Data Center](#)
- Nonresident Research Associates and over 100 collaborators
- Collaborative efforts and partnerships with multiple organizations: ADB, AfDB, CAF, IDB, IMF, ICEFI, OECD, Oxfam, UNDP, UNICEF,

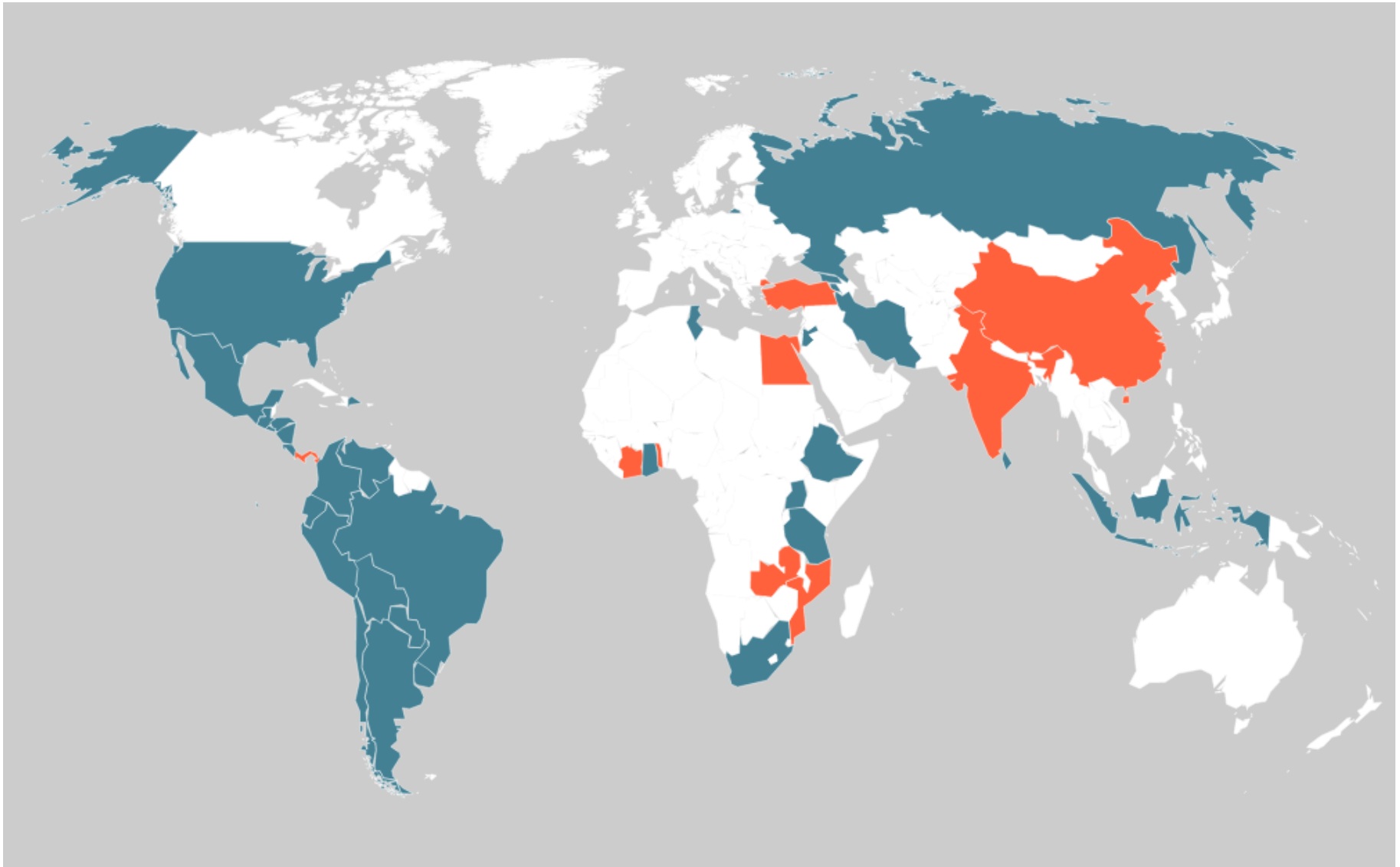
## •=>World Bank

- Utilized by governments
- Working Paper series and numerous scholarly publications

# CEQ Institute and World Bank

- Collaboration started in LAC: Chile, Colombia, DR, Mexico, Paraguay
- **Joint project launched in 2013**
  - => **Gabriela Inchauste and Nora Lustig, editors, *The Distributional Impact of Taxes and Transfers. Evidence from Eight Low and Middle Income Countries*, Washington, DC: World Bank, 2017.**
- Collaborating in other countries: Albania, Egypt, several countries from Africa
- WB staff members Francisco Ferreira, Luis F. Lopez-Calva, and Jaime Saavedra members of the technical Advisory Board since 2008
- CEQ-WB Partnership
  - => Data Sharing Agreement (together close to 80 countries covered!)

<http://www.commitmenttoequity.org/>



# CEQ HANDBOOK

- Lustig, Nora, editor. 2018. *Commitment to Equity Handbook. Estimating the Impact of Fiscal Policy on Inequality and Poverty*. Brookings Institution Press and CEQ Institute, Tulane University (Advance online version available at: <http://www.commitmentoequity.org/publications/handbook.php> )
  - Theoretical aspects of fiscal incidence analysis
  - Practical guidelines
  - Applications
  - User-written software
  - Master Workbook of Results

# Methodological Innovations in Progress

- Measuring education and health benefits using willingness to pay and returns
- Assessing fiscal, demographic and natural capital sustainability of redistributive policies
- Measuring the intertemporal redistributive effects of contributory pensions and other contributory systems
- Modeling behavioral responses
- Microsimulations
- Correcting for under-reporting of top incomes
- Benefits from investment in infrastructure

# CEQ Assessment: Income Concepts

**MARKET INCOME**



PLUS DIRECT TRANSFERS MINUS DIRECT TAXES



**DISPOSABLE INCOME**



PLUS INDIRECT SUBSIDIES MINUS INDIRECT TAXES



**CONSUMABLE INCOME**



PLUS MONETIZED VALUE OF PUBLIC SERVICES: EDUCATION & HEALTH



**FINAL INCOME**

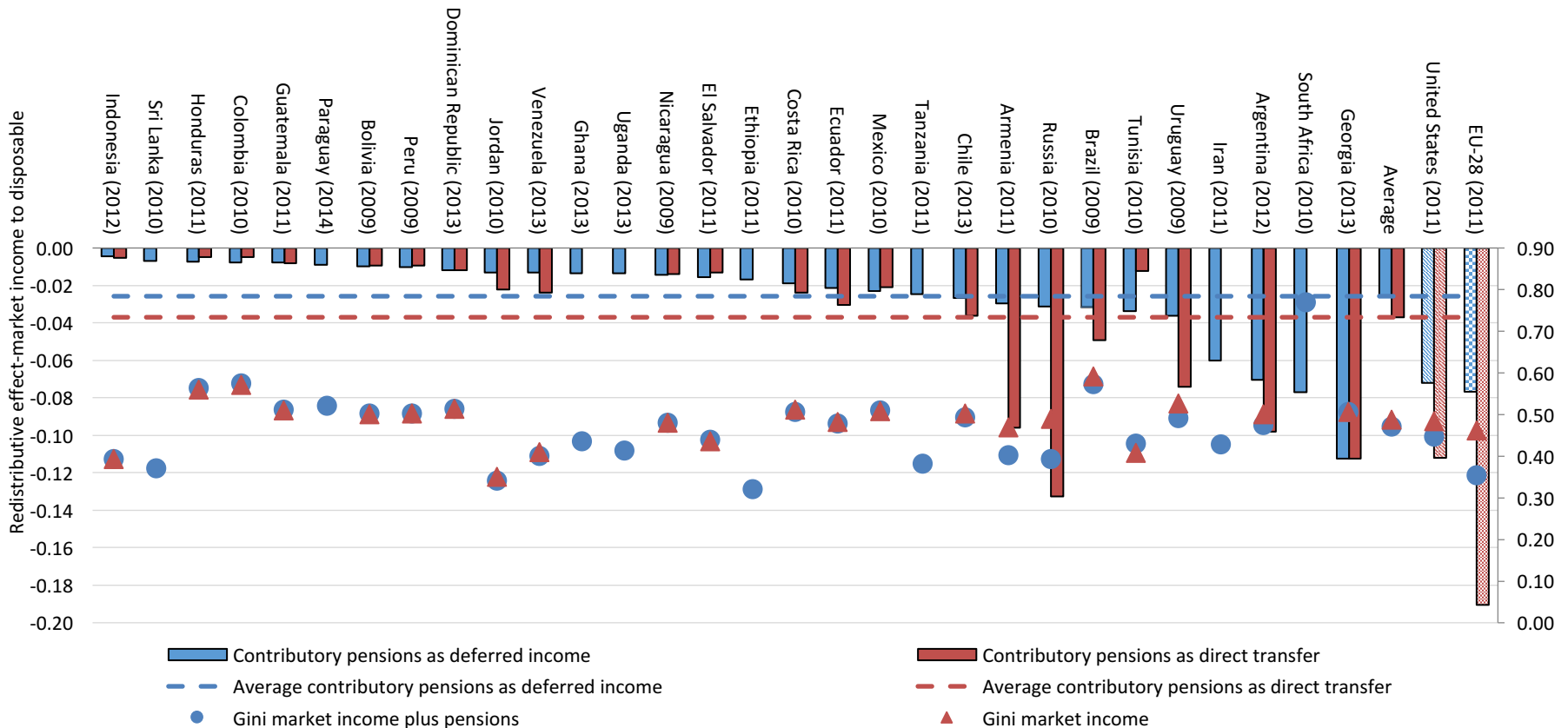
Source: Lustig (2018)



# Redistributive Effect: 30 countries; EU & US

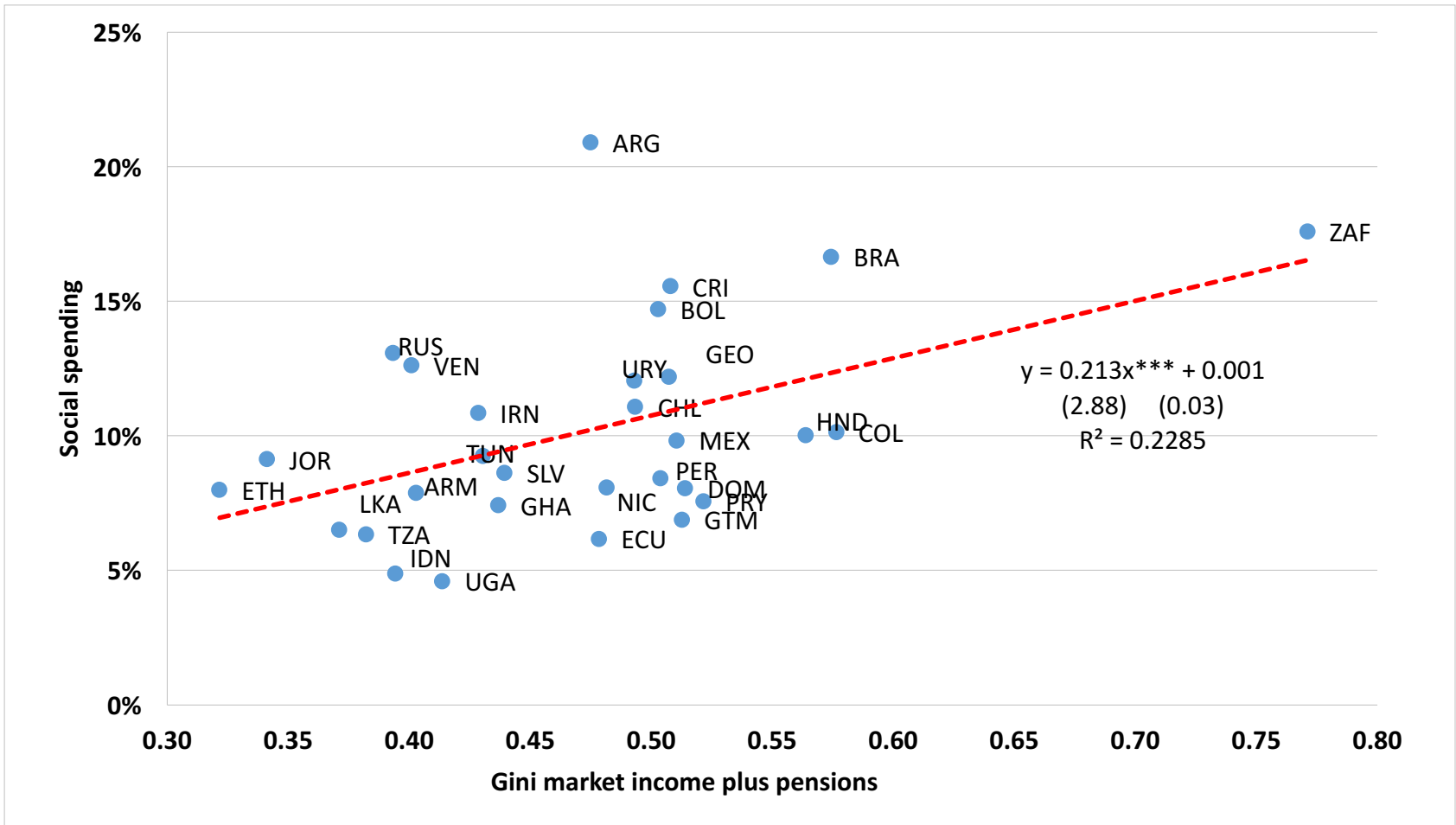
(Change in Gini: market income plus pensions and market income to disposable income, circa 2010)

(ranked by redistributive effect (left hand scale); Gini coefficients right hand scale)



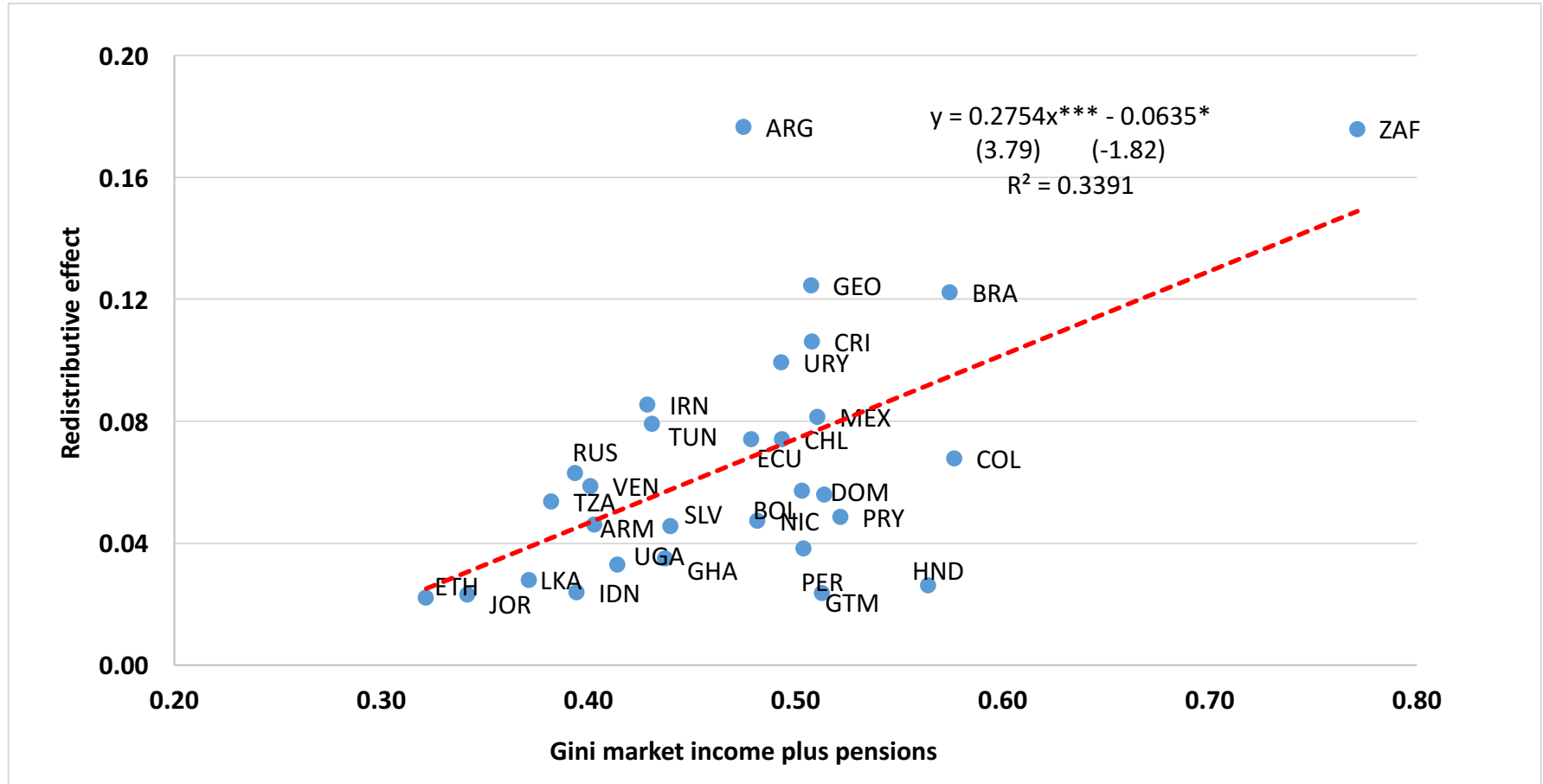
# More Unequal, More Social Spending/GDP

Contributory pensions as deferred income



# More Unequal, More Redistribution

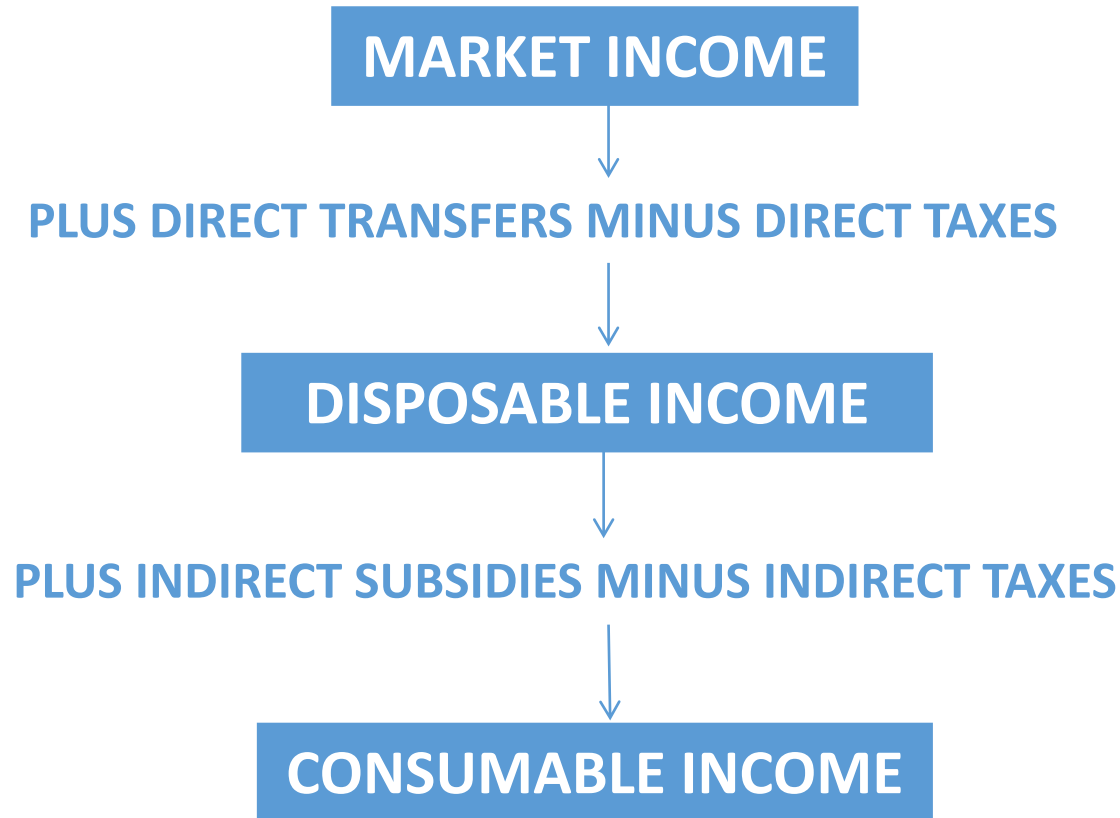
Redistributive effect = Gini market income plus pensions less Gini final income (ppts)



# Impact on Inequality of Fiscal Interventions

- Direct taxes are equalizing
- Direct transfers are always equalizing
- Indirect taxes can be equalizing (surprised?),
- Indirect subsidies are often equalizing (surprised?)
- Education spending is always equalizing with exception of Ethiopia
- Health spending is always equalizing with exception of Jordan

# CEQ Assessment: Income Concepts

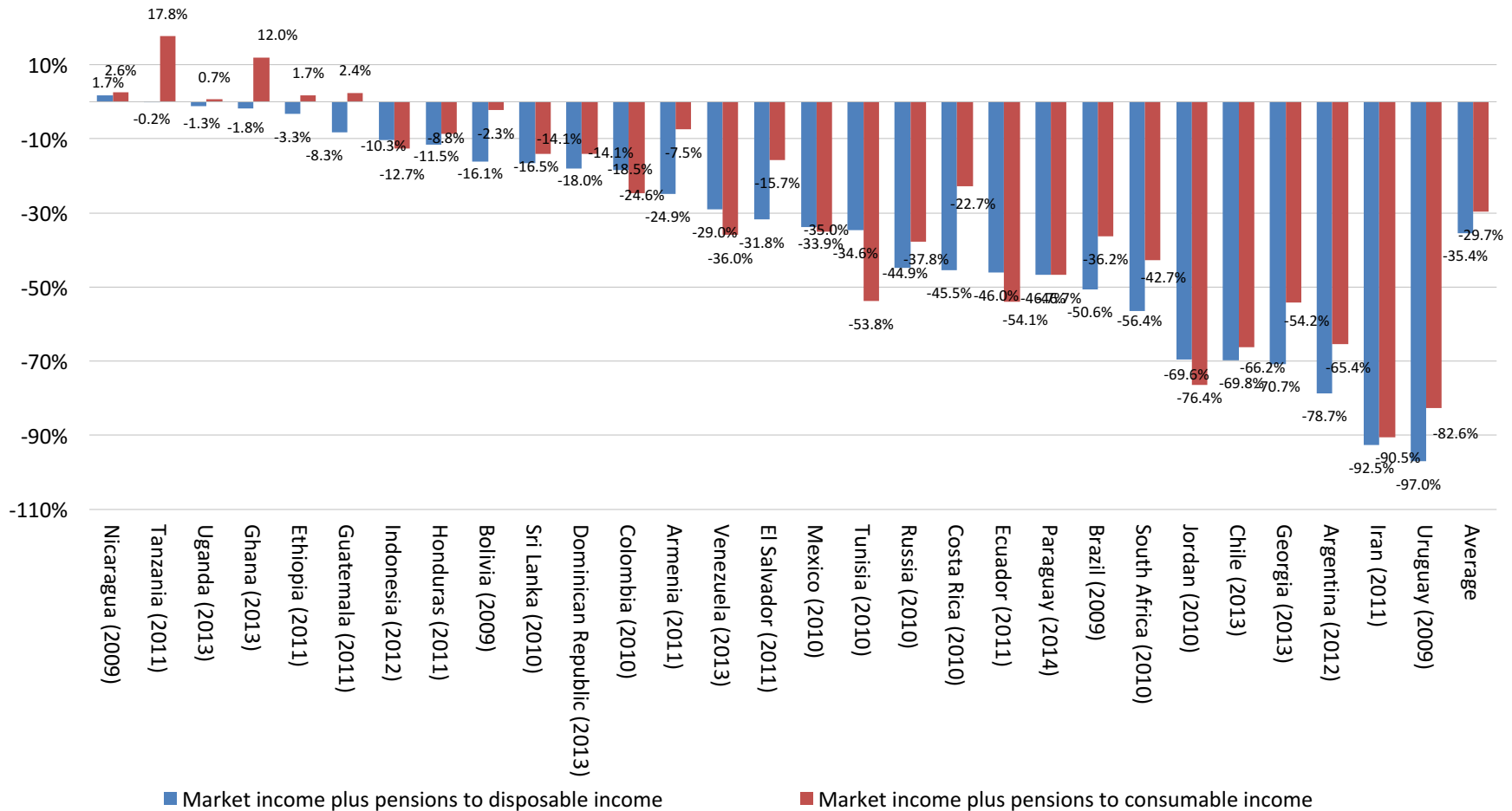


Source: Lustig (2018)

# Fiscal Policy and Poverty Reduction

Poverty line \$1.25 dollars 2005 PPP/day; in % and for the scenario of contributory pensions as deferred income

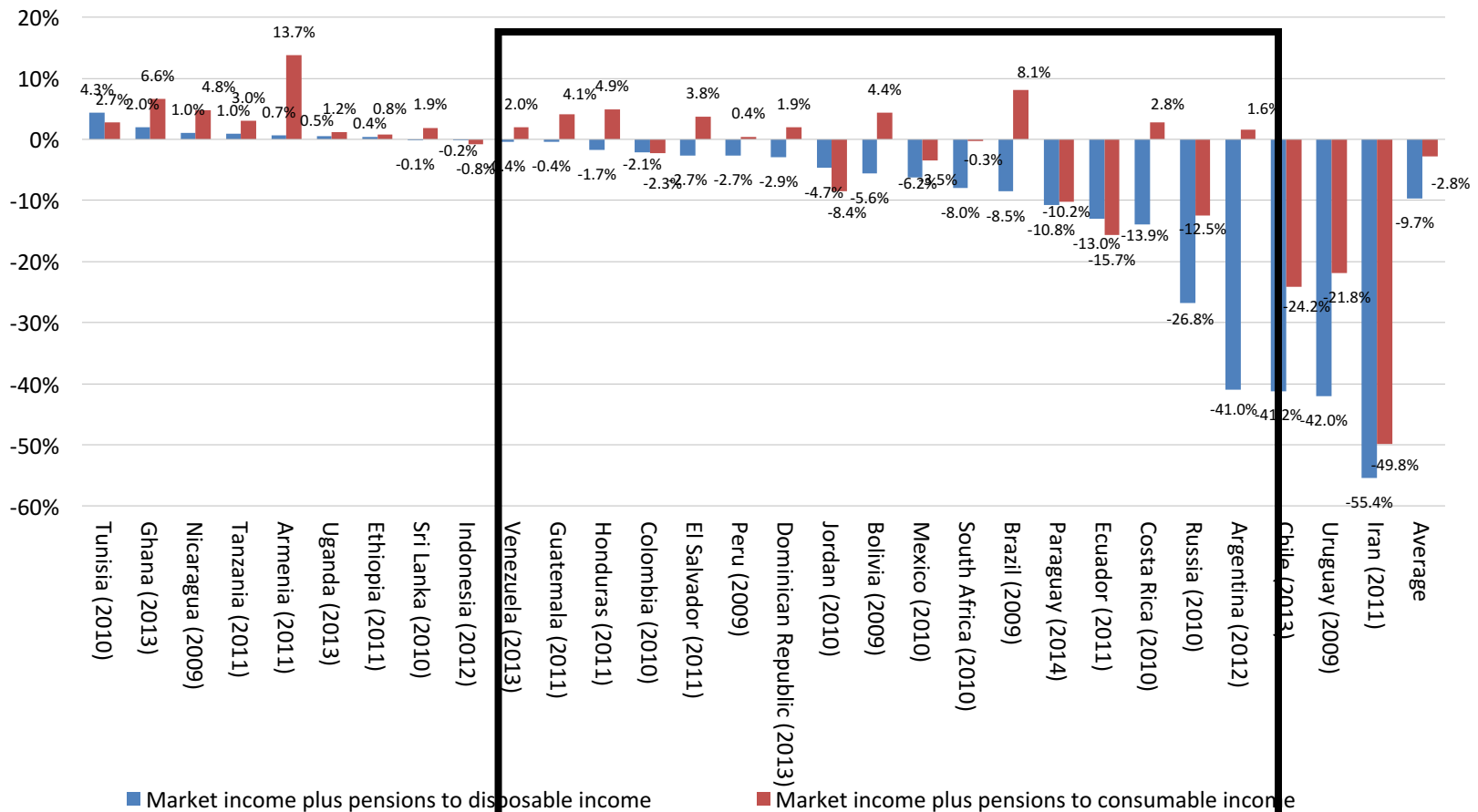
(ranked by poverty reduction in %; poverty line \$1.25 dollars 2005PPP/day)



# Fiscal Policy and Poverty Reduction

Poverty line \$4 dollars 2005 PPP/day; in % and for the scenario of contributory pensions as deferred income

(ranked by poverty reduction in %; poverty line \$4 dollars 2005PPP/day)



Source: Lustig (2018)

## In Conclusion...

- Fiscal systems are always equalizing but can often reduce the purchasing power of the poor
  - Warning: unintended consequence of the domestic resource mobilization agenda can be making the poor worse off
- Spending on education and health is often pro-poor and almost universally equalizing
  - Warning: is this favorable result because middle-classes and the rich are opting out?



**Thank you!**

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(the year for which the analysis was conducted in parentheses);

C=consumption & I=income)

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