

The Commitment to Equity Tool for Promoting Justice in Government Budgets

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Reframing Public Finance

**Promoting justice, democracy and human rights in
government budgets**

International Budget Partnership

Washington, DC (virtual)

12/13 December 2017

CEQ Institute: Brief Description

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

TEAM

- *Nora Lustig, Director*
- *Ludovico Feoli, Director of Policy Area*

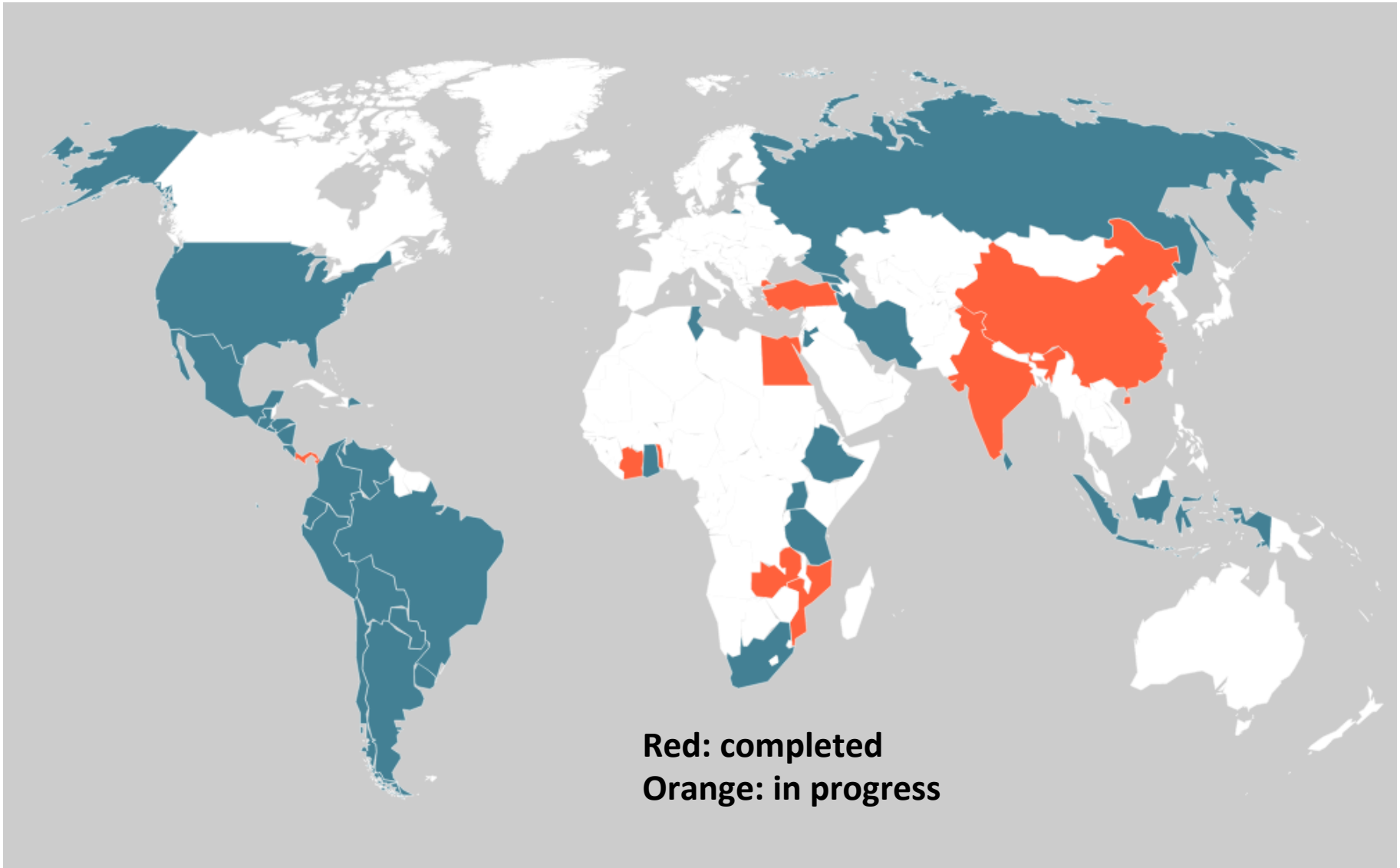
- **Core Team** (in alphabetical order):
 - *Maynor Cabrera, Director of Data Center and Associate Director for Latin America & the Caribbean*
 - *Samantha Greenspun, Director Administration, Grants and Project Management*
 - *Sean Higgins, Co-Director of CEQ Data Center on Fiscal Redistribution and Software Development*
 - *Jon Jellema, Director of Projects, Advisory Services and Training*
 - *Carlos Martin-del-Campo, Director of Communications*
 - *Israel Martinez, Coordinator of CEQ Masterdata*
 - *Itzel Martinez, Administrative Assistant*
 - *Sandra Martinez, Co-Director of CEQ Data Center on Fiscal Redistribution and Software Development*
 - *Estuardo Moran, Associate Director for Latin America & the Caribbean*
 - *Stephen Younger, Associate Director for Africa, Asia and Europe*

- **Research Associates** (resident): *Jim Alm, Rodrigo Aranda, Stefano Barbieri, Koray Caglayan, Enrique de la Rosa, Ali Enami, Siyu Quan*
- **Research Assistants:** *Marc Brooks, Cristina Carrera, Michael Ossorguine, Xavi Recchi*

CEQ Institute: Brief Description

- Working on close to 40 countries; covers around two thirds of the world population
 - Results available for 31 => [Data Center](#)
- Nonresident Research Associates and over 100 collaborators
- Collaborative efforts and partnerships with multiple organizations: ADB, AfDB, CAF, IDB, IMF, ICEFI, OECD, Oxfam, Paris School of Economics, UNDP, UNICEF, World Bank
- Utilized by governments
- Working Paper series and numerous scholarly publications

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



CEQ Assessment: Tools

- **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.commitmenttoequity.org/publications/handbook.php>

- **CEQ Methodology, Implementation and Applications**
- **CEQ Master Workbook:** Excel spreadsheet to present background information, assumptions and results
- **CEQ Checking Protocol**
- **CEQ Stata Package**

CEQ Assessment

- How much income redistribution and poverty reduction is being accomplished through fiscal policy?
- How equalizing and pro-poor are specific taxes and government spending?
- How effective are taxes and government spending in reducing inequality and poverty?
- What is the impact of fiscal reforms that change the size and/or progressivity of a particular tax or benefit?

CEQ Assessment: Income Concepts

MARKET INCOME



PLUS DIRECT TRANSFERS MINUS DIRECT TAXES



DISPOSABLE INCOME



PLUS INDIRECT SUBSIDIES MINUS INDIRECT TAXES



CONSUMABLE INCOME

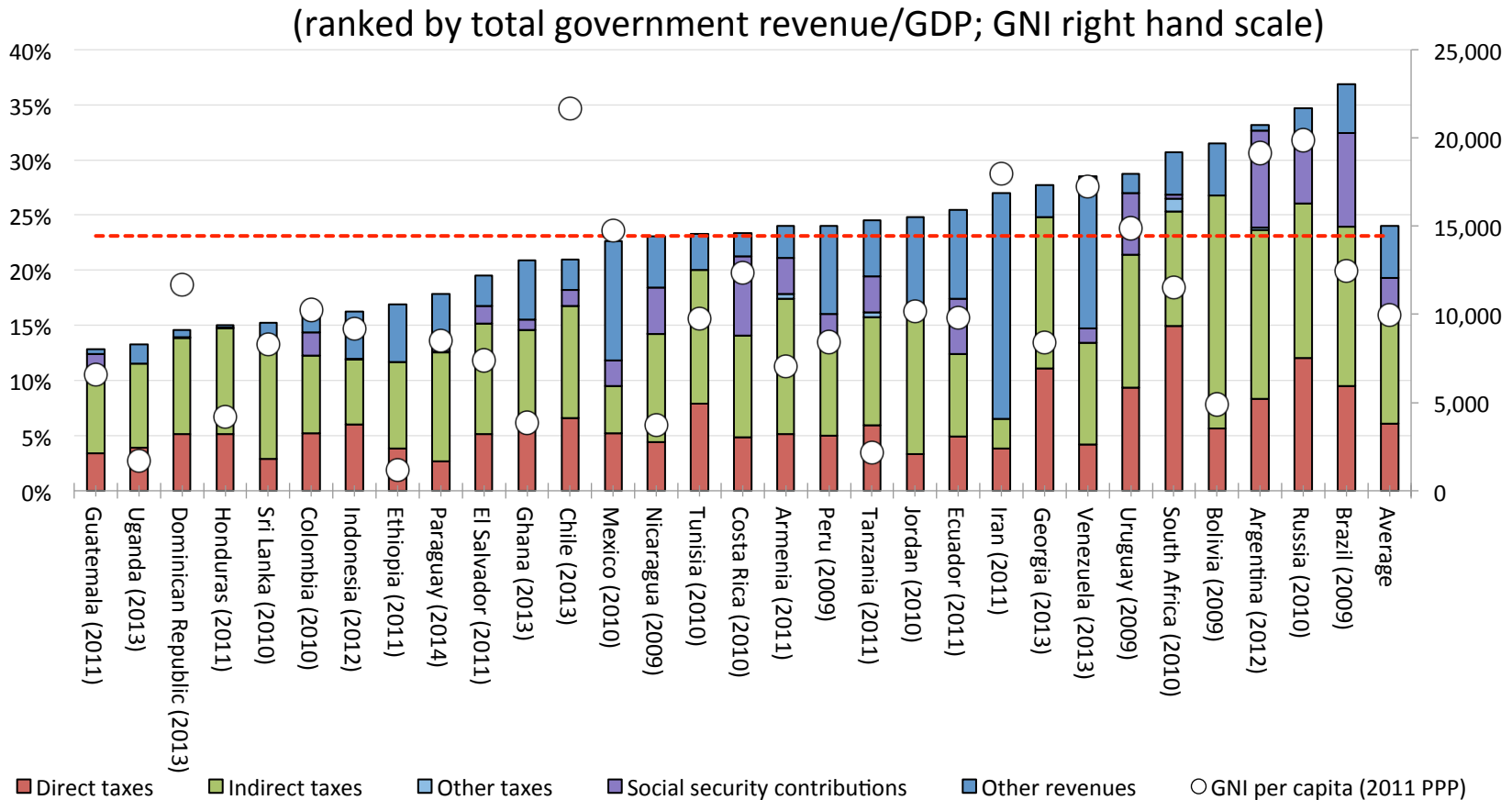


PLUS MONETIZED VALUE OF PUBLIC SERVICES: EDUCATION & HEALTH



FINAL INCOME

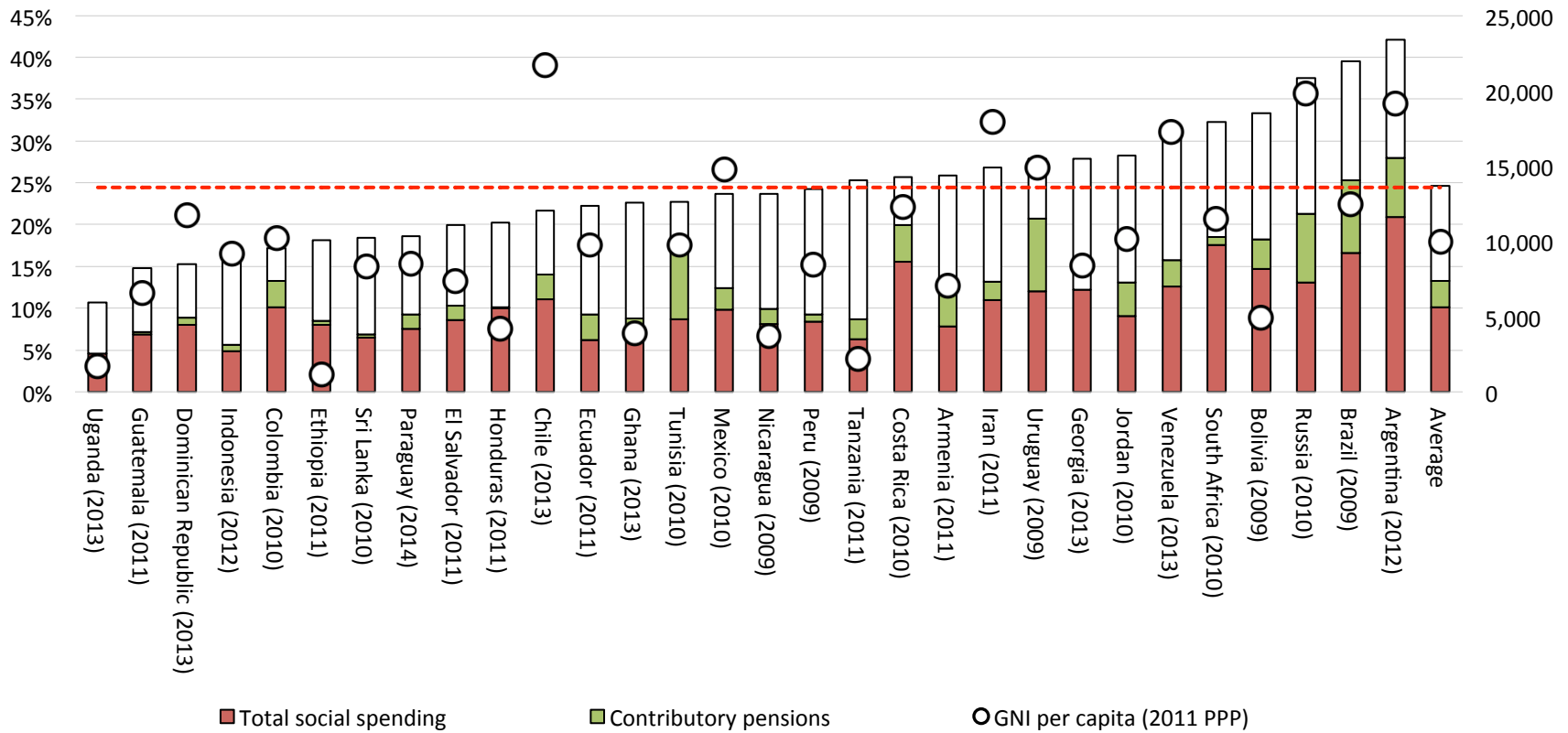
Composition of Total Government Revenues as a Share of GDP (circa 2010)



Source: Lustig (2018)

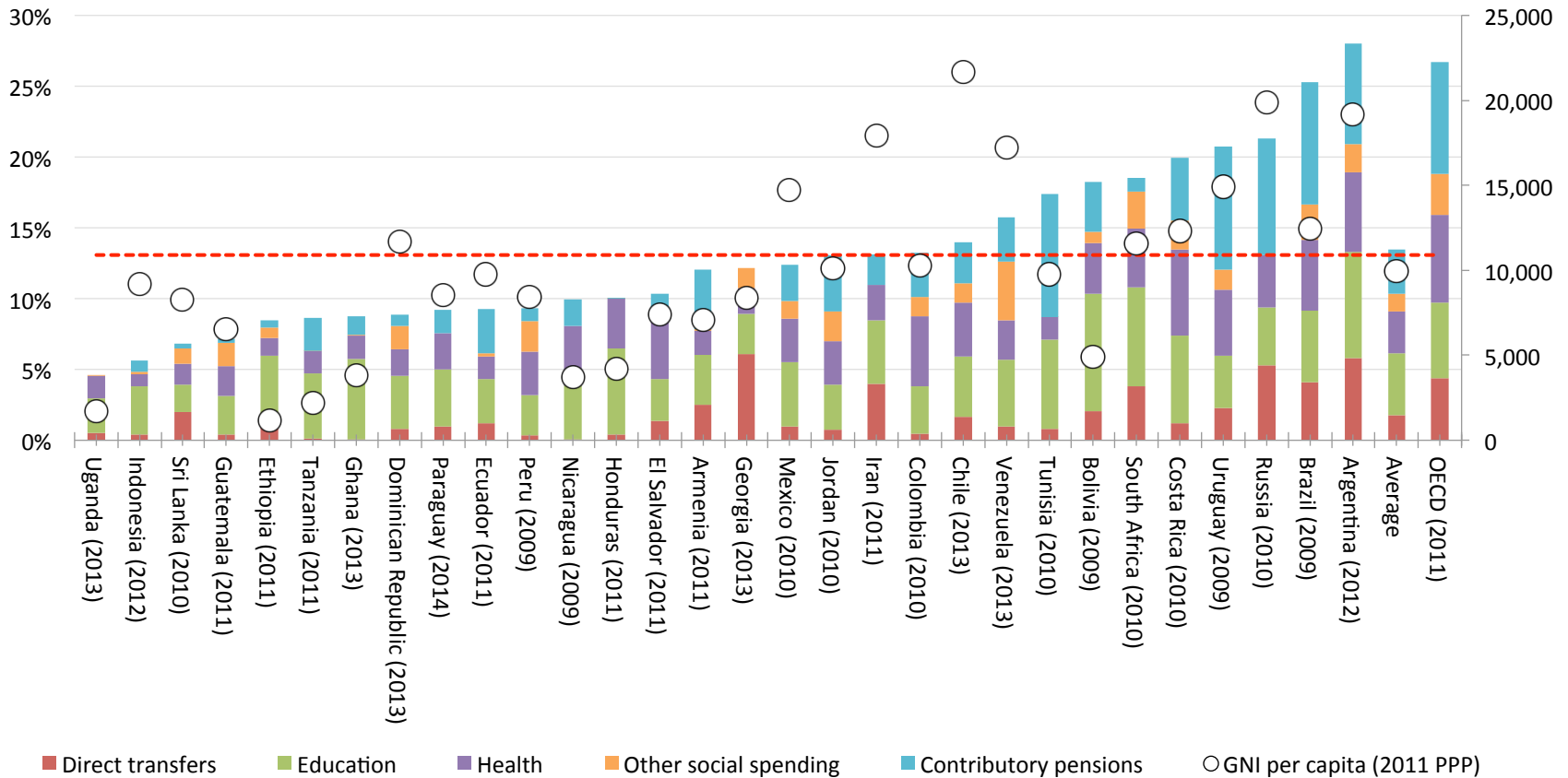
Primary and Social Spending as a Share of GDP (circa 2010)

(ranked by primary spending / GDP; GNI right hand scale)



Composition of Social Spending as a Share of GDP (circa 2010)

(ranked by social spending plus contributory pensions / GDP; GNI right hand scale)

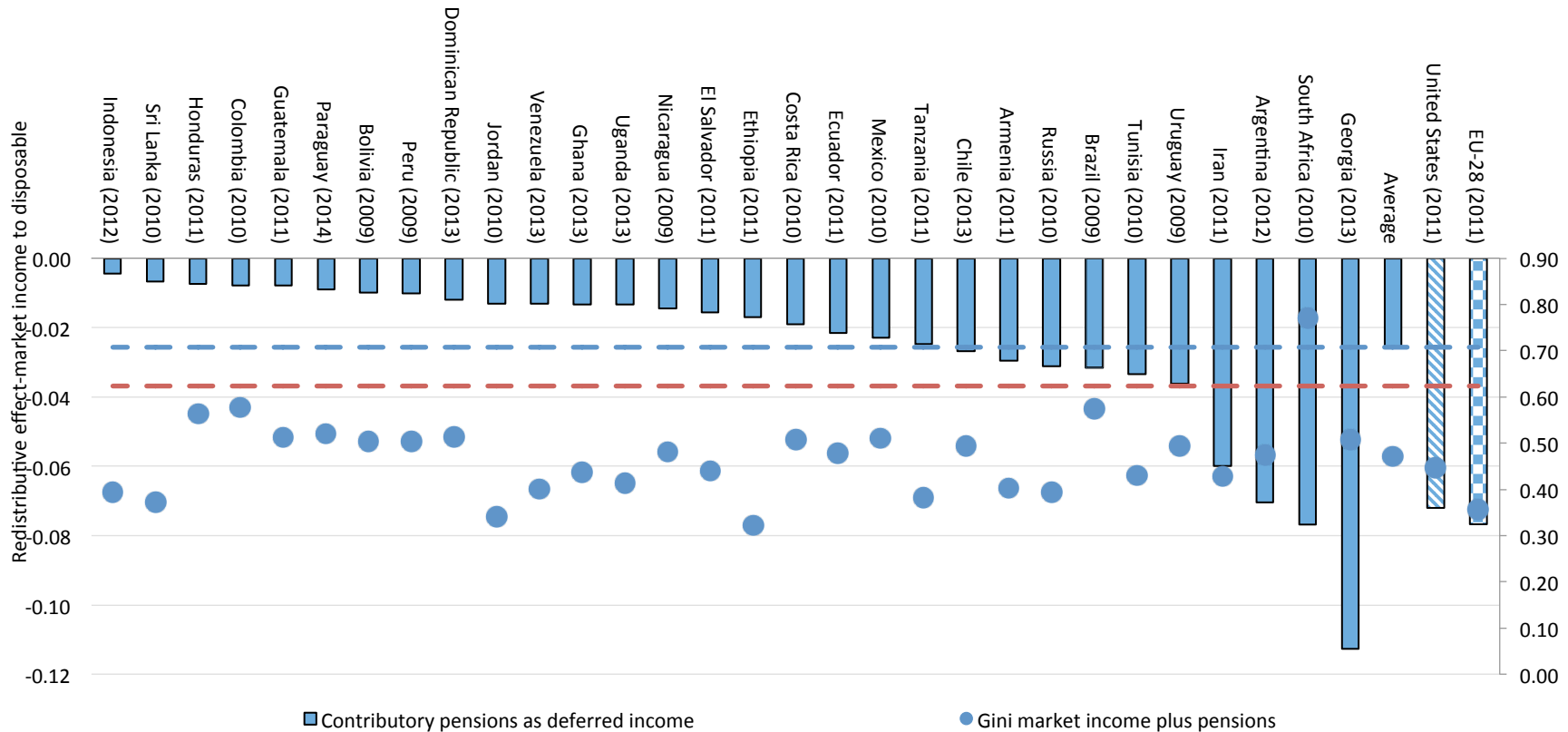


Inequality

Fiscal Policy and Inequality

(Redistributive Effect: Change in Gini from market income plus pensions to disposable income, circa 2010)

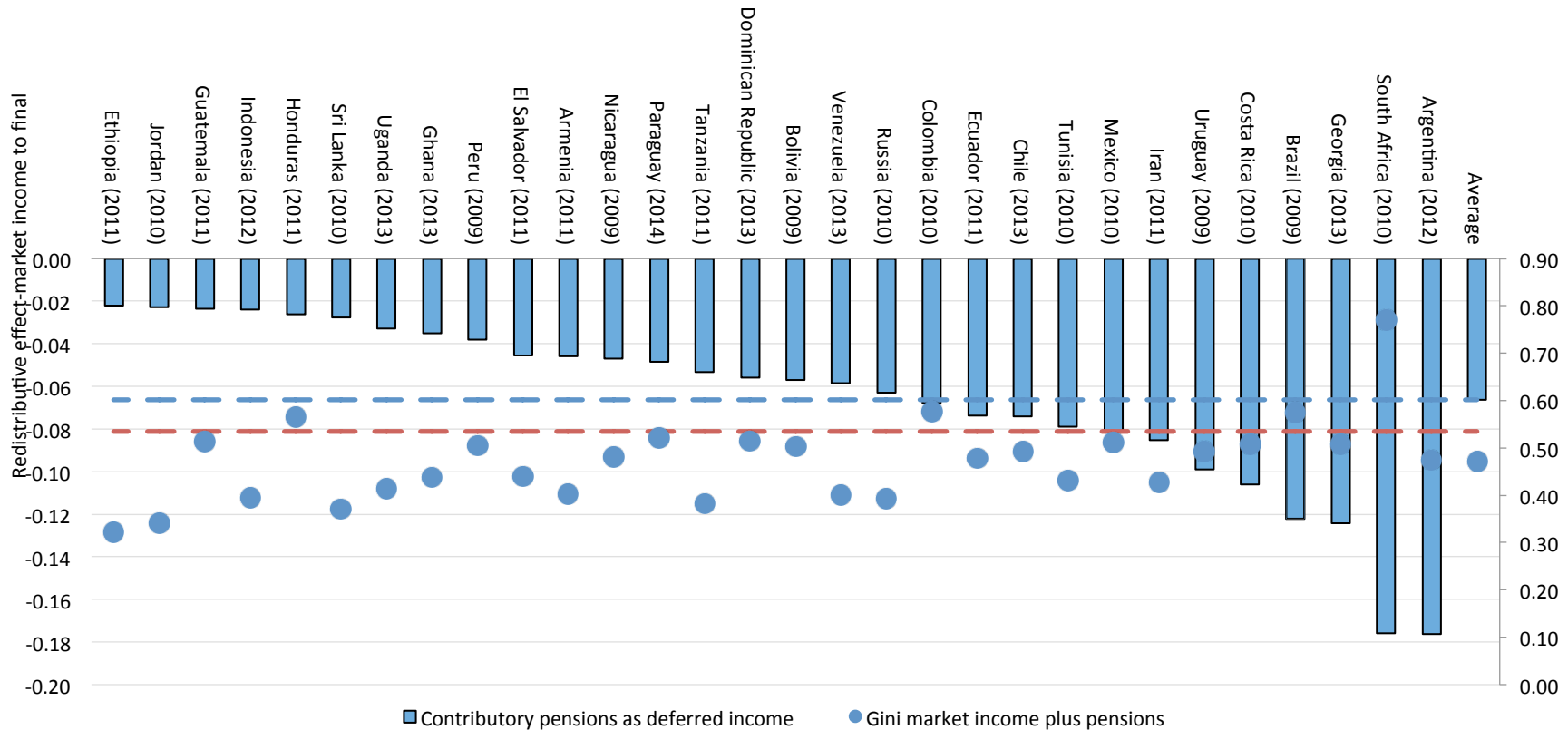
(ranked by redistributive effect (left hand scale); Gini coefficients right hand scale)



Fiscal Policy and Inequality

(Redistributive Effect: Change in Gini from market income plus pensions and market income to final income, circa 2010)

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

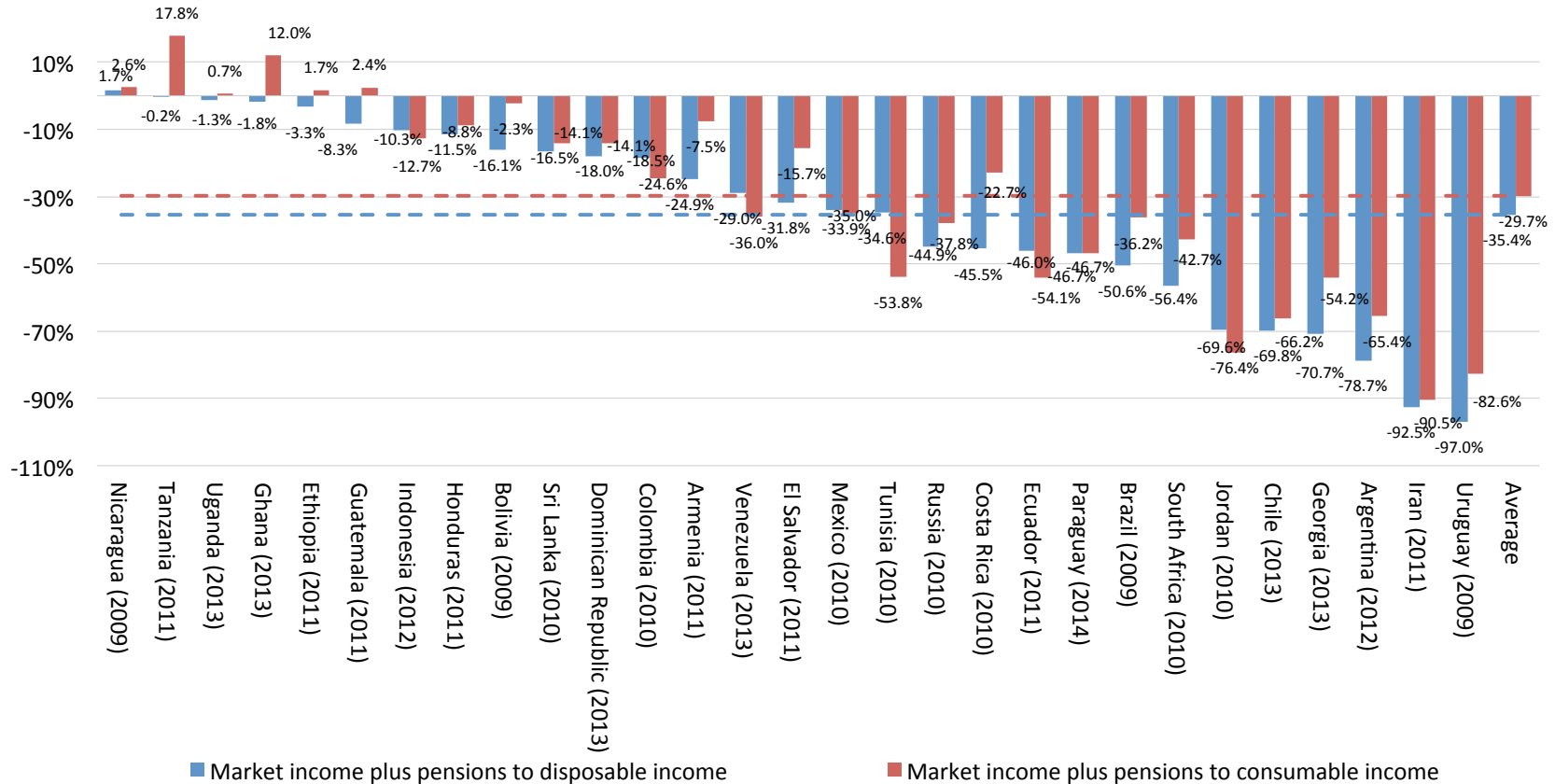


Poverty

Fiscal Policy and Poverty Reduction

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

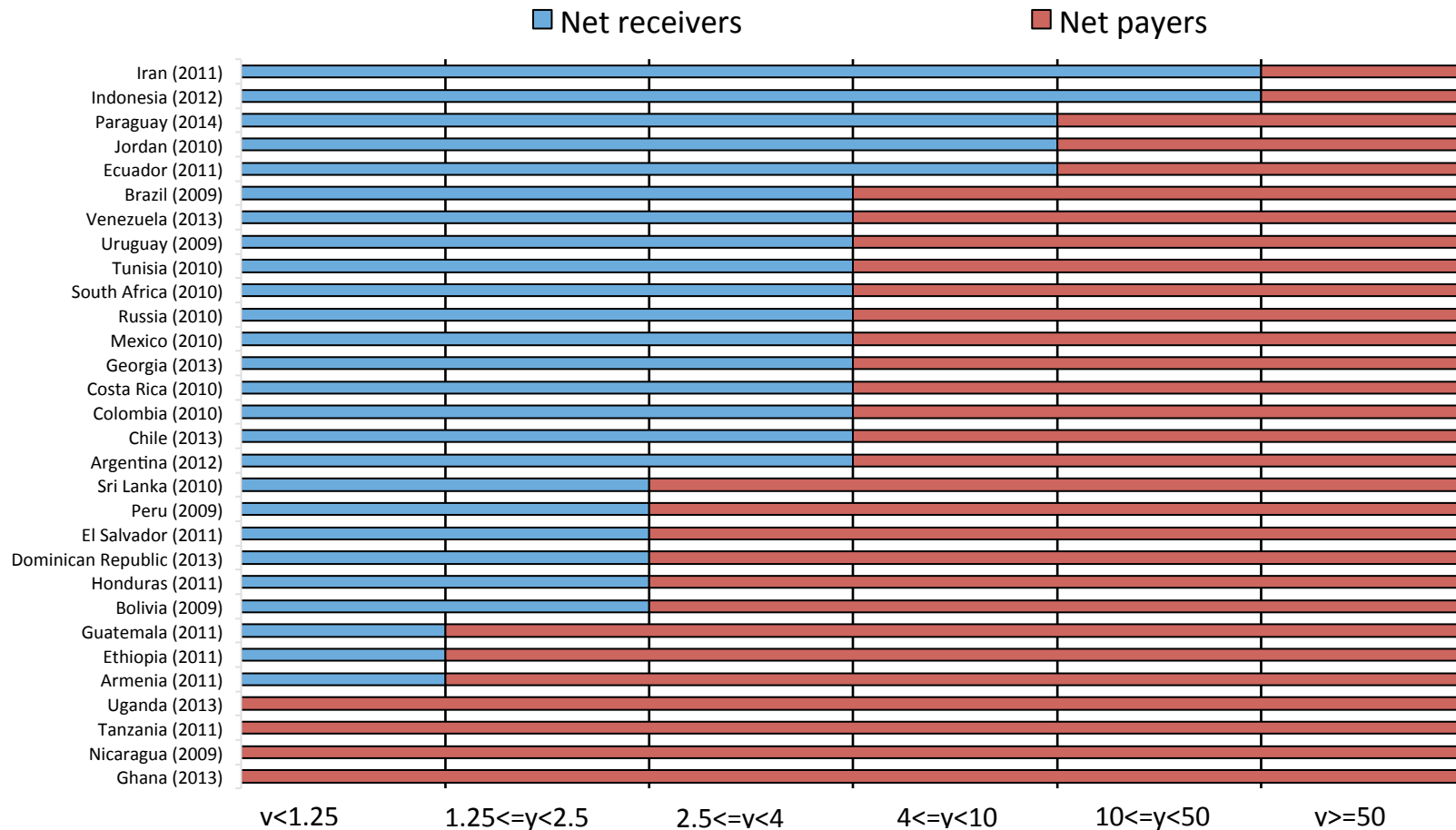
(ranked by poverty reduction in %; poverty line 1.25 dollars 2005PPP/day)



Net Payers and Net Receivers

(by Income Groups; in dollars 2005 PPP/ day)

Contributory pensions as deferred income



How pro-poor is spending on education and health

Main Results

- Education spending on primary and secondary schooling per person tends to decline with income (“pro-poor”) or be the same across the income distribution...
 - Are middle-classes opting out in middle and high income countries?
- Tertiary education spending is not pro-poor but it is equalizing except for Ethiopia, Ghana, Guatemala, Indonesia, Tanzania, and Uganda, where it is unequalizing

Main Results

Health spending per person

- Absolute transfer declines with income (equalizing and pro-poor) in 9 of 28 countries for which there was data
- Is the same across the income distribution (neutral in absolute terms) in 12 of 28 countries
- Transfer as share of market income declines with income (equalizing but not pro-poor) in El Salvador, Ethiopia, Guatemala, Indonesia, Jordan, Peru and Tanzania

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?

Advantages and Challenges

- Advantages
 - Evidence-based approach on who bears the burden of taxes and who receives the benefits (government budget)
 - Govs. Of Indonesia and Paraguay use tool as part of annual budget
 - Evidence-based approach on who would be negatively affected/benefited by tax and spending reforms
 - CEQ working with IMF to assess impact of increasing VAT/ reducing subsidies, and how best to compensate the poor
- Challenges
 - Information and skill-intensive exercises

Thank you!

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