

Fiscal Policy, Inequality and Poverty: Methodological Innovations & New Results

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Buenos Aires, Argentina

November 9, 2017

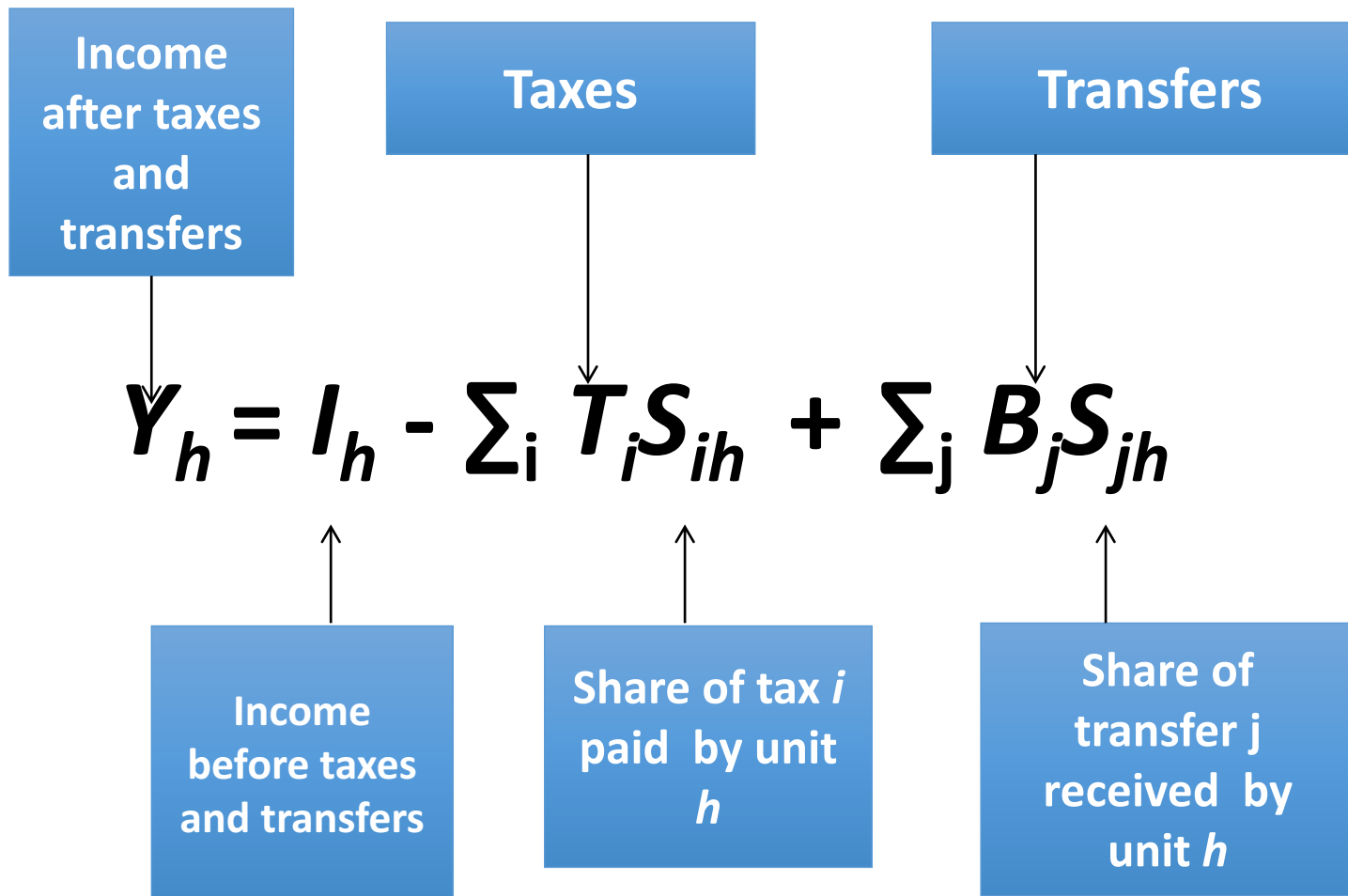
CEQ Assessment: Tools

- **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: Fiscal Incidence Analysis



What do CEQ Assessments do Differently?

- Measure the impact on inequality AND poverty
- Measure the contribution of each fiscal intervention using the marginal contribution (rather than sequentially)
- Estimate the impact of fiscal policy with two scenarios for pensions: deferred income and pure government transfer
- Uses effectiveness indicators that can rank fiscal interventions properly

CEQ Assessment: Income Concepts

MARKET INCOME



PLUS DIRECT TRANSFERS MINUS DIRECT TAXES



DISPOSABLE INCOME



PLUS INDIRECT SUBSIDIES MINUS INDIRECT TAXES



CONSUMABLE INCOME



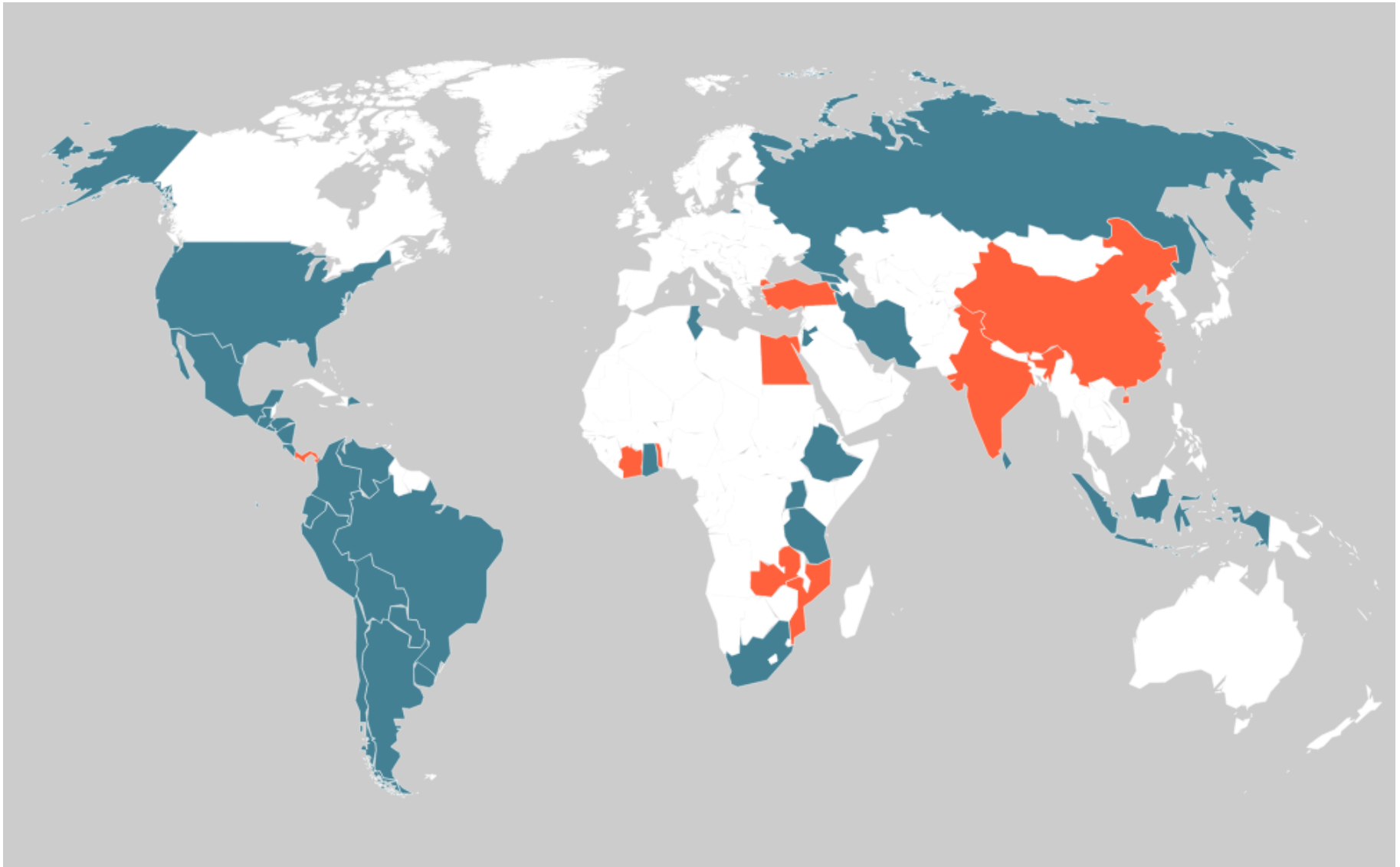
PLUS MONETIZED VALUE OF PUBLIC SERVICES: EDUCATION & HEALTH



FINAL INCOME

Source: Lustig (2018)

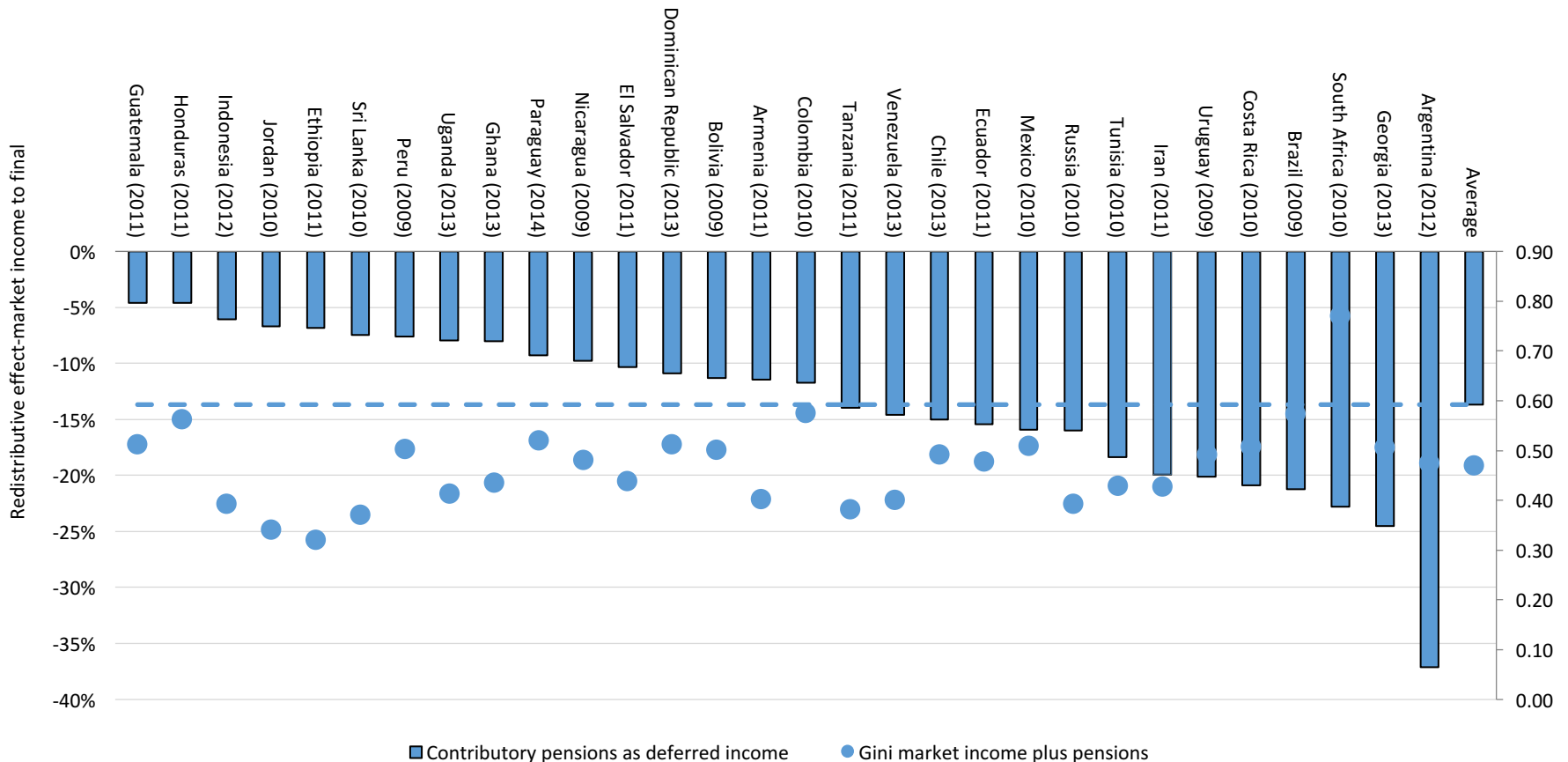
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Change in Inequality (Gini)

(Change in %: market income plus pensions and market income to final income, circa 2010)

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

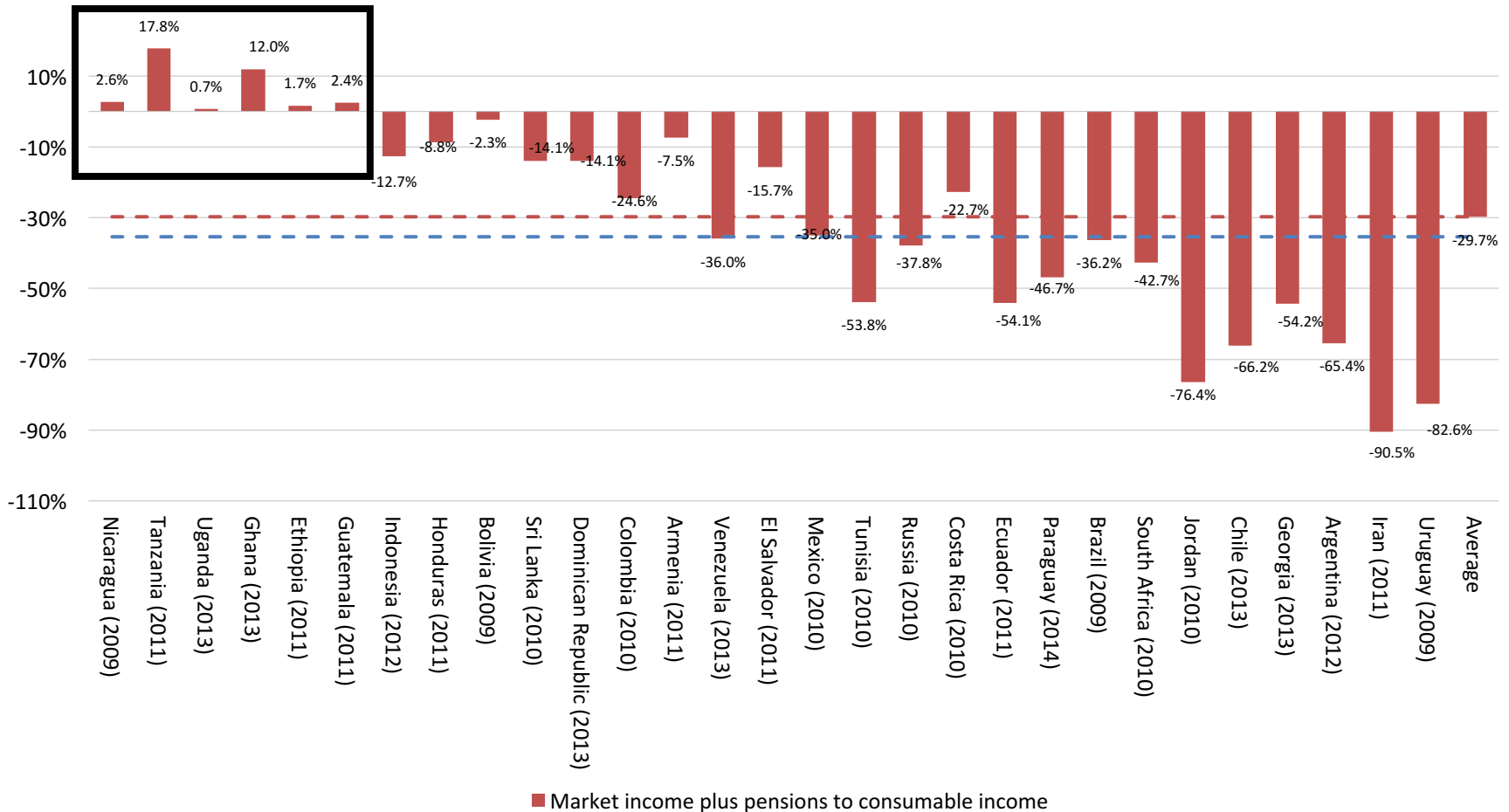


Source: Lustig (2018)

Change in Poverty (Headcount Ratio)

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)



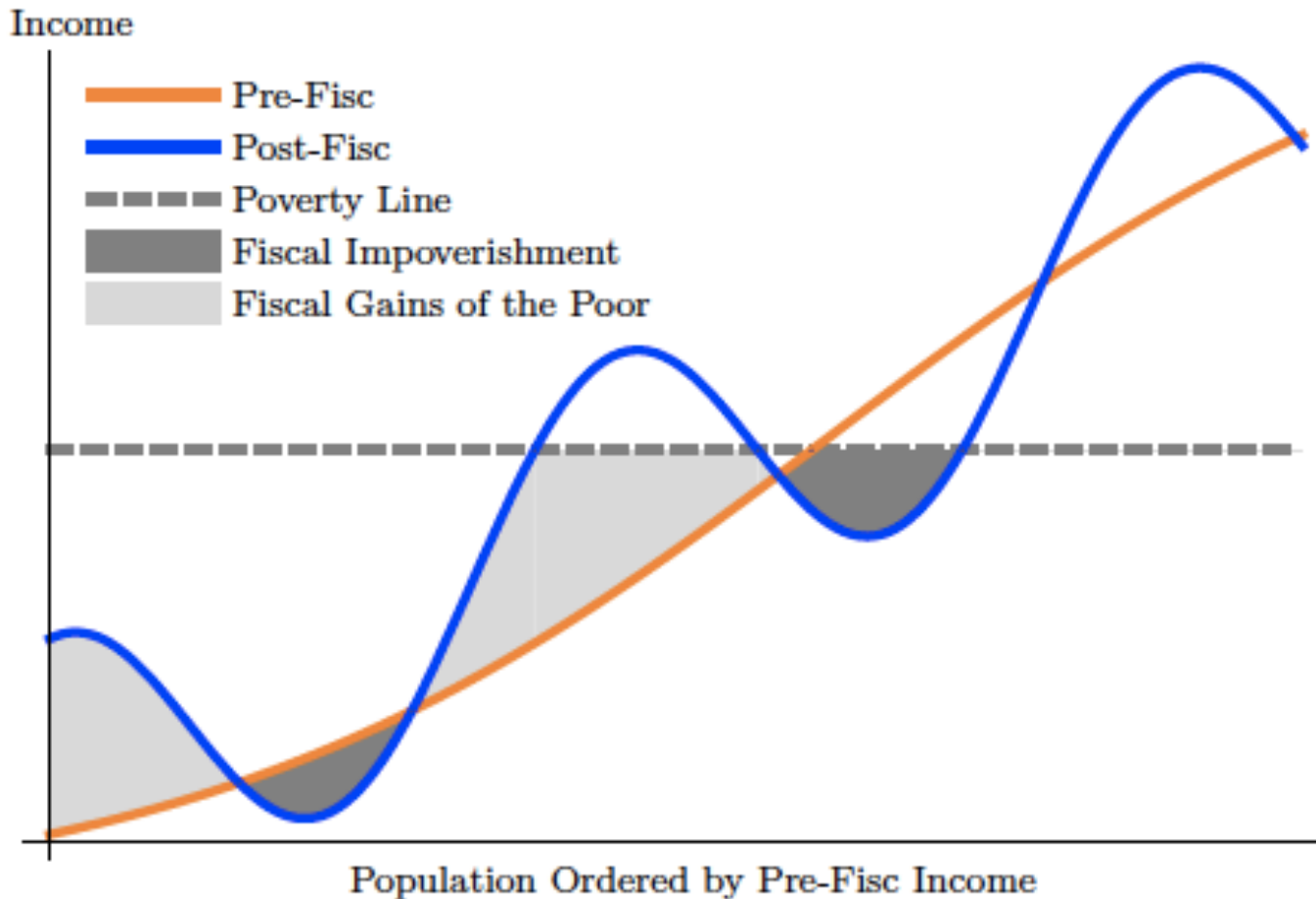
Source: Lustig (2018)

Fiscal Impoverishment

New indicator to assess nonanonymous impact on the purchasing power of the poor:

- Fiscal systems can show a reduction in poverty with traditional anonymous indicators and yet a substantial share of the poor could have been impoverished by the combined effect of taxes and transfers
[surprised?]
- Higgins and Lustig (2016) develop a new indicator to measure *Fiscal Impoverishment* (and *Fiscal Gains to the Poor*)

Fiscal Impoverishment and Fiscal Gains to the Poor



Source: Higgins and Lustig (2016)

Fiscal Impoverishment

(Market to Consumable Income)

Country (survey year)	Market income plus pensions Poverty headcount (%)	Change in poverty headcount (p.p.)	Market income plus pensions inequality (Gini)	Reynolds-Smolensky	Change in inequality (▲Gini)	Fiscally impoverished as % of population	Fiscally Impoverished as % of consumable income poor
<i>Panel B: Lower-middle income countries, using a poverty line of \$1.25 dollars 2005 PPP per day</i>							
Armenia (2011)	21.4	-9.6	47.4	12.9	-9.3	6.2	52.3
Bolivia (2009)	10.9	-0.5	50.3	0.6	-0.3	6.6	63.2
Dominican Republic (2013)	6.8	-0.9	50.2	2.2	-2.2	1.0	16.3
El Salvador (2011)	4.3	-0.7	44.0	2.2	-2.1	1.0	27.0
Ethiopia (2011)	31.9	2.3	32.2	2.3	-2.0	28.5	83.2
Ghana (2013)	6.0	0.7	43.7	1.6	-1.4	5.1	76.6
Guatemala (2010)	12.0	-0.8	49.0	1.4	-1.2	7.0	62.2
Indonesia (2012)	12.0	-1.5	39.8	1.1	-0.8	4.1	39.2
Sri Lanka (2010)	5.0	-0.7	37.1	1.3	-1.1	1.6	36.4
Tanzania (2011)	43.7	7.9	38.2	4.1	-3.8	50.9	98.6

Source: Higgins and Lustig (2016)

What do CEQ Assessments do Differently?

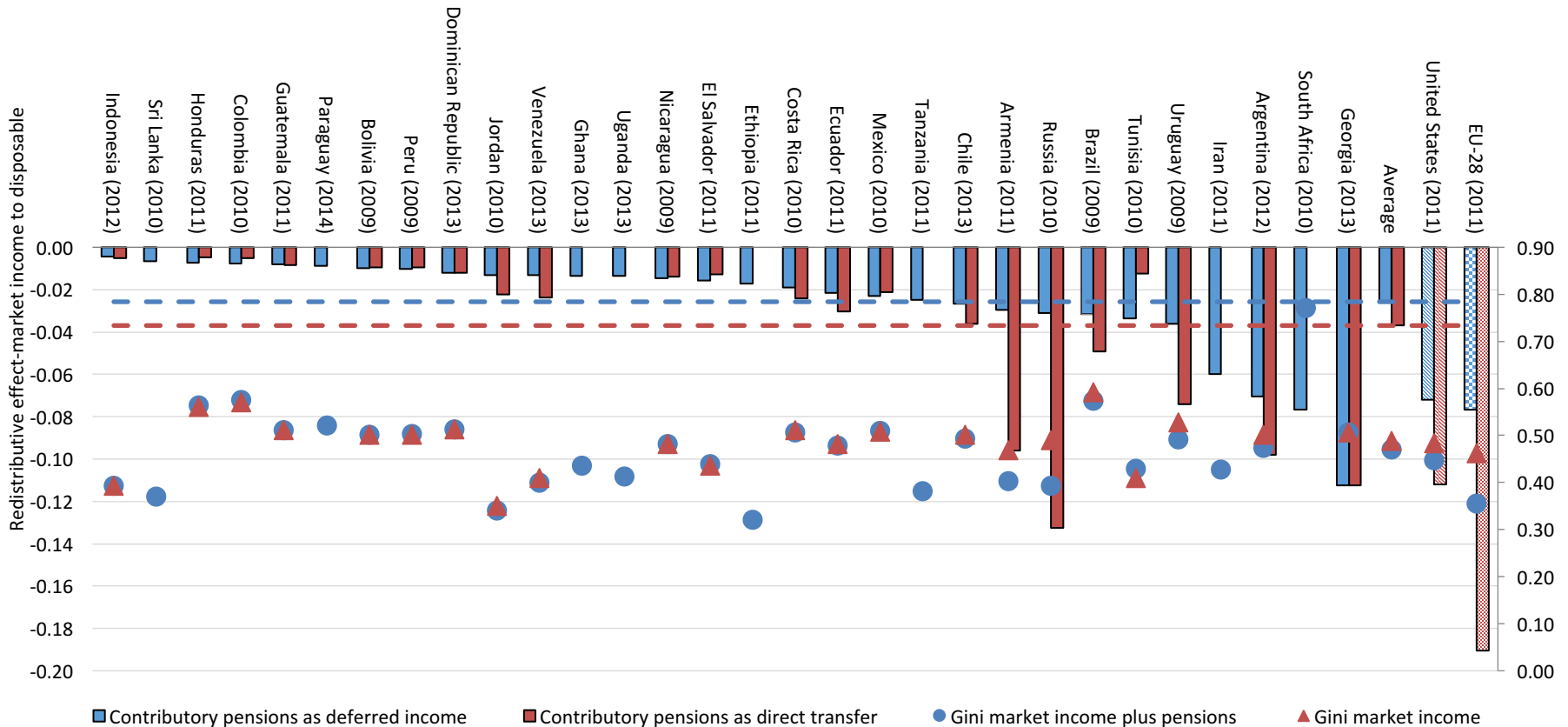
Two scenarios for contributory pensions:

- Deferred income in actuarially fair systems: pensions included in *pre-fiscal income* and contributions treated as mandatory savings
- Government transfer: pensions included among direct transfers and contributions treated as a direct tax

Change in Gini under the Two Scenarios for Pensions

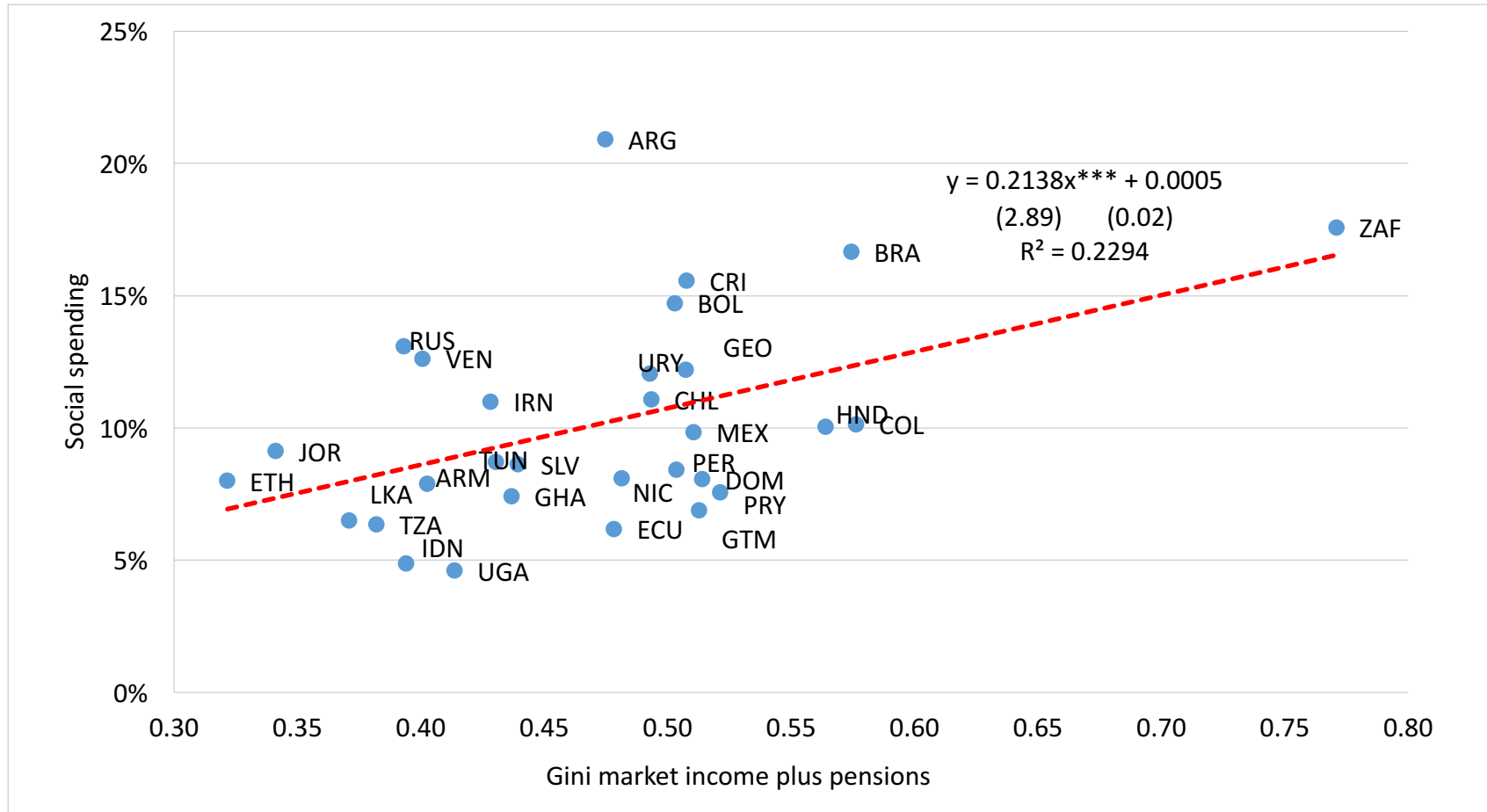
(market income plus pensions and market income to disposable income, circa 2010)

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



Source: Lustig (2018)

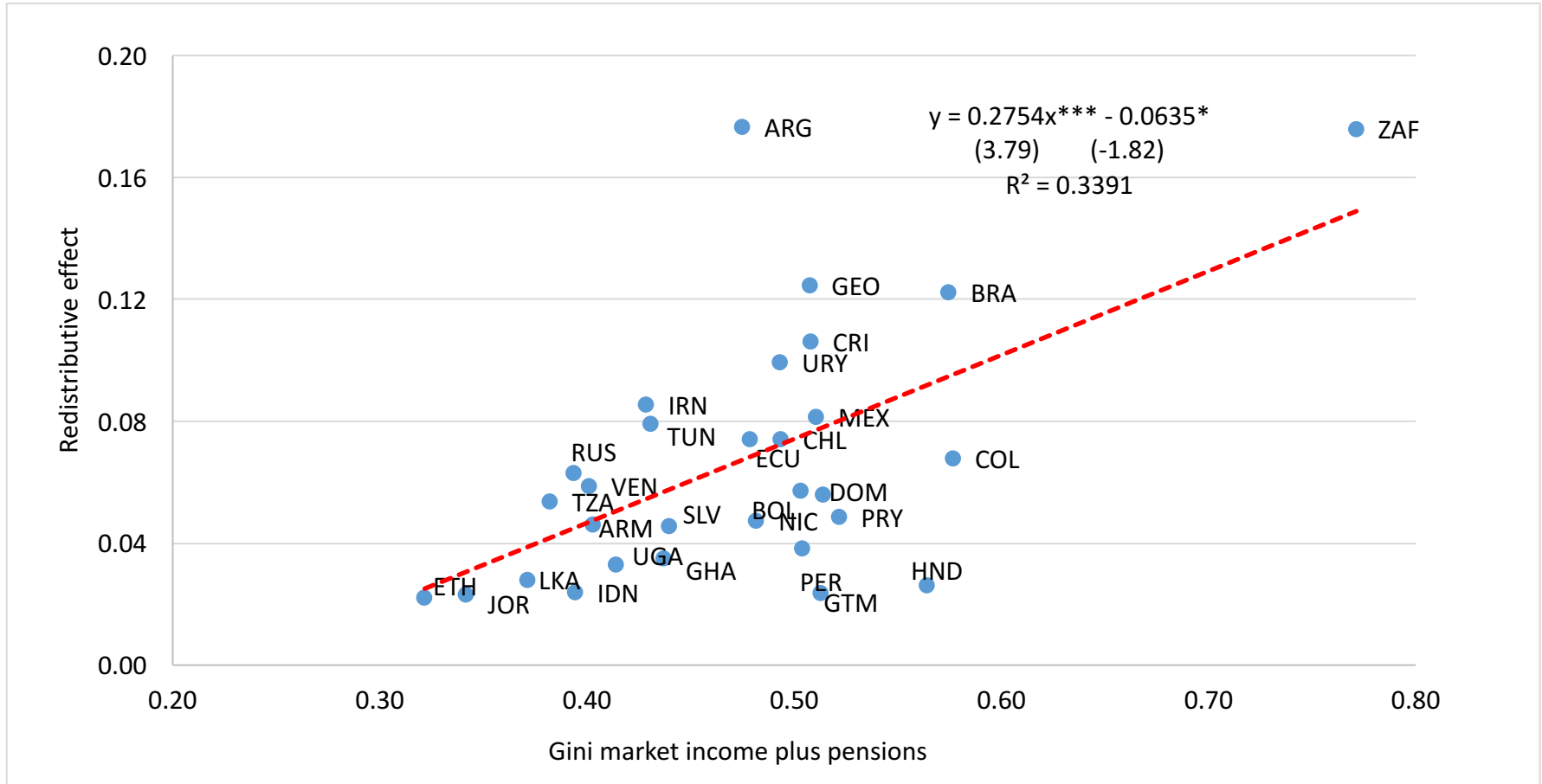
More Unequal, More Social Spending/GDP



Source: Lustig (2018)

More Unequal, More Redistribution

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



Source: Lustig (2018)

In sum...

- In **NO** country, inequality increases as a result of taxes, subsidies and social spending
 - Fiscal policy is always equalizing
- However, fiscal policy **can lower** the purchasing power of the poor
- Assumptions about contributory pensions can make a significant difference on the size of redistributive impact in countries with large social security systems and a high proportion of retirees
 - Pensions, however, can be equalizing or unequalizing
- Cross section: more pre-fiscal inequality, **higher share** of social spending to GDP and a **larger** reduction in inequality
 - No "Robin Hood Paradox:" different from Lindert's results from history (Lindert, 2004)

In sum...

- Direct taxes are equalizing
- Direct transfers are always equalizing
- Indirect taxes can be equalizing (surprised?),
- Indirect subsidies are often equalizing (surprised?)
- Education spending is generally equalizing
- Health spending is generally equalizing

CEQ Handbook & Data Center

www.commitmentoequity.org

Thank you!

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