

POLÍTICA FISCAL E EQUIDADE

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Roteiro

1. *Introdução*
2. *Commitment to Equity Institute (CEQ) – Compromisso com a Equidade*
3. *Metodologia*
4. *Fundamentos da Redistribuição Fiscal*
5. *Resultados para a América Latina*
6. *Considerações Finais*

1. Introdução

- Alta desigualdade de renda e riqueza
- Tributação e desigualdade: impostos diretos e indiretos
- Tributação e equidade
- Efeitos da política fiscal na desigualdade e nível de pobreza



2. COMMITMENT TO EQUITY (CEQ) INSTITUTE – COMPROMISSO COM A EQUIDADE

[HTTP://WWW.COMMITMENTTOEQUITY.ORG/](http://www.commitmenttoequity.org/)

2. Commitment to Equity (CEQ) Institute

Missão: Contribuir para a redução da desigualdade e pobreza através de estudos rigorosos de incidência fiscal e engajamento com os formuladores de política

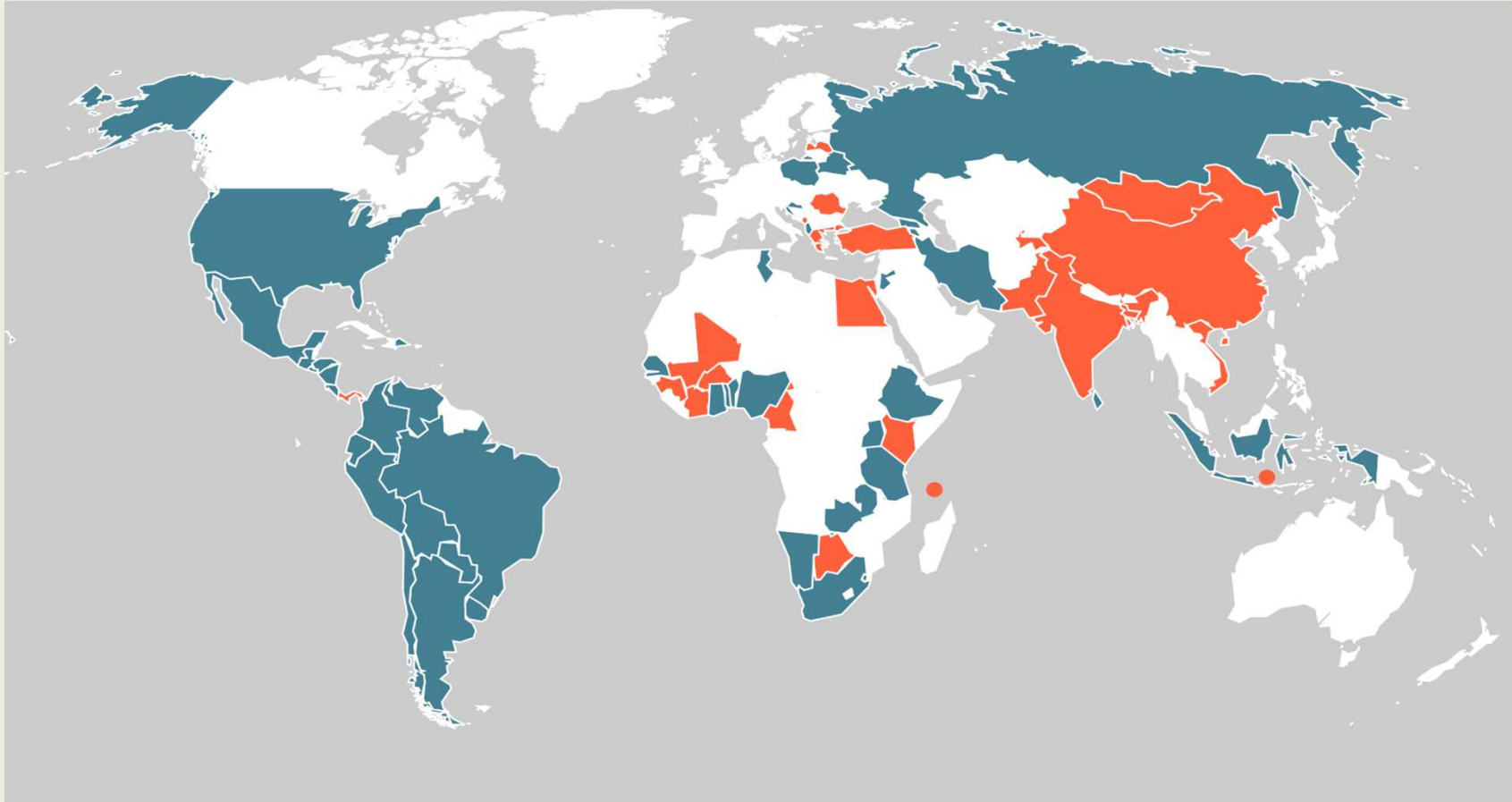
Objetivo: Medir o impacto da política fiscal na desigualdade e pobreza usando uma metodologia que nos permite fazer comparações entre países

➤ Nora Lustig, Diretora

2. Commitment to Equity (CEQ) Institute

- Cobertura: 65 países – cerca de dois terços da população mundial
 - *Resultados disponiveis para 42 países*
- Mais de 100 pesquisadores and over 100 collaborators
- Parcerias: ADB, AfDB, CAF, IDB, IMF, ICEFI, OECD, Oxfam, Paris School of Economics, UNDP, UNICEF, World Bank
- Recursos da Fundação Bill & Melinda Gates: US\$4.9 million for 5 years (2016 – 2020); National Science Foundation, US\$240 mil para o Centro de Dados sobre Desigualdade e Pobreza

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



Azul: concluído

Laranja: em andamento



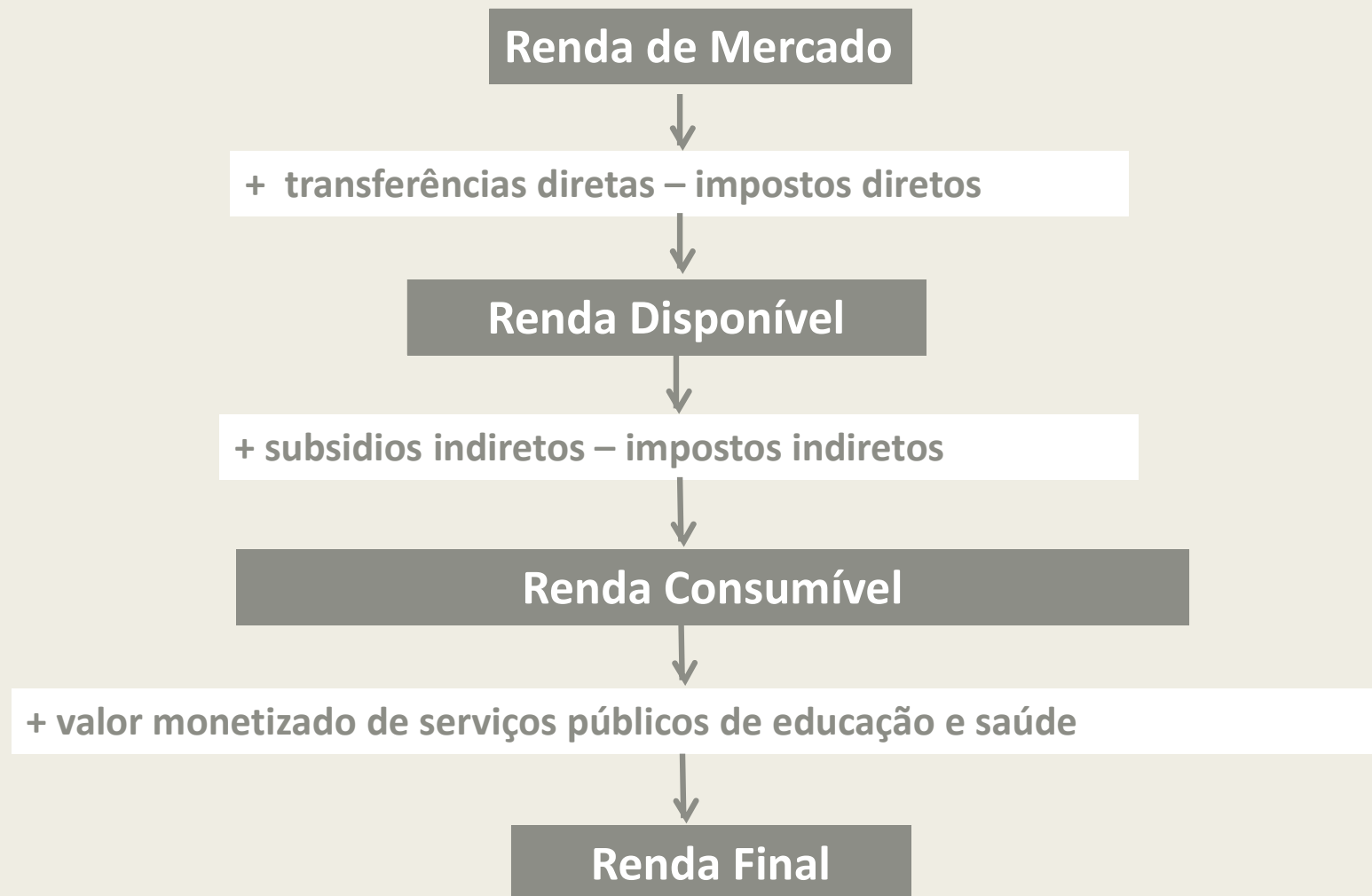
3.METODOLOGIA



3. Principais Perguntas

- Quanto da redução em desigualdade e pobreza pode ser atribuída a política fiscal de um país ?
- Qual a contribuição de impostos e despesas específicas para a equidade?
- Quanto eficiente são os tributos e despesas pra reduzir a desigualdade e a pobreza?
- Qual o impacto de reformas que alteram a alíquota ou progressividade de um imposto or benefício específico ?

3. Definições importantes



4. Política Fiscal e Desigualdade

- O sistema fiscal diminui ou aumenta a desigualdade?
- Quais impostos ou transferências são equitativos (ou não) ?
- Qual a contribuição específica de um imposto ou transferência (ou uma combinação) para a mudança na desigualdade?
- Qual o impacto na desigualdade se aumentamos impostos (ou transferências)?

O que aprendemos

1. Analisar apenas o lado do imposto (ou da transferência) não é suficiente (ou pouco útil)

- *Impostos podem não ter efeito equalizador, mas as transferências podem mais que compensar o efeito dos impostos [resultado conhecido]*
- *Impostos podem ser regressivos, mas quando combinado com transferências podem tornar o Sistema mais equitativo [surpreso?]*
- *IVA no Chile*
- *Transferências podem ser equalizadoras, mas quando combinadas com impostos, pode haver um aumento no nível pobreza [surpreso?]*

Source: Lustig (2018)

O que aprendemos

2. Analisar o impacto do sistema fiscal apenas na desigualdade pode ser falacioso – o nível de pobreza pode está aumentando [surpreso?]
3. As medidas tradicionais de pobreza podem não está captando o efeito do sistema fiscal corretamente
 - *Pode haver uma redução do nível de pobreza e mesmo assim uma parte da população pode ter empobrecido como resultado do sistema fiscal [surpreso?]*

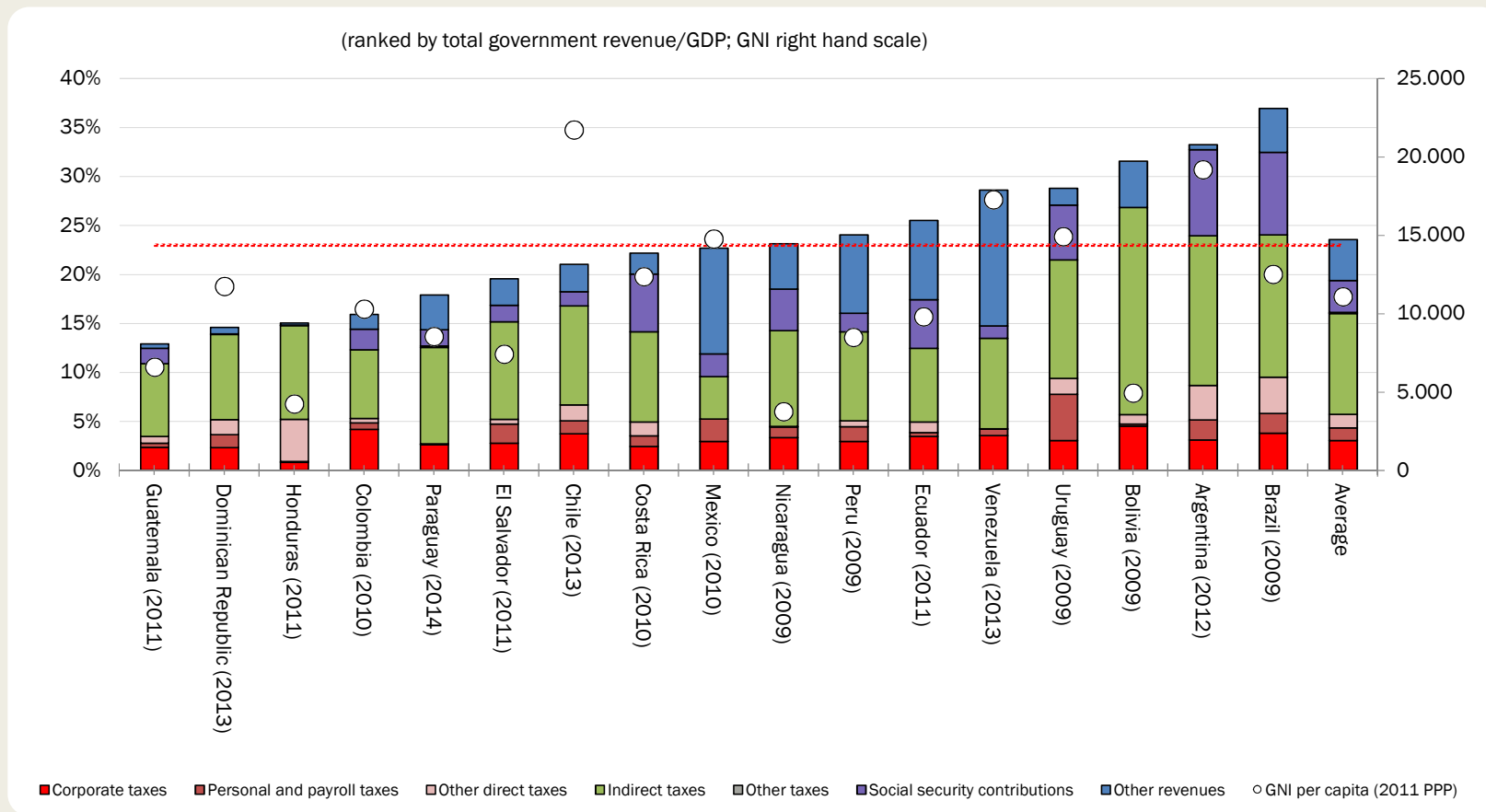


5.RESULTADOS PARA A AMÉRICA LATINA



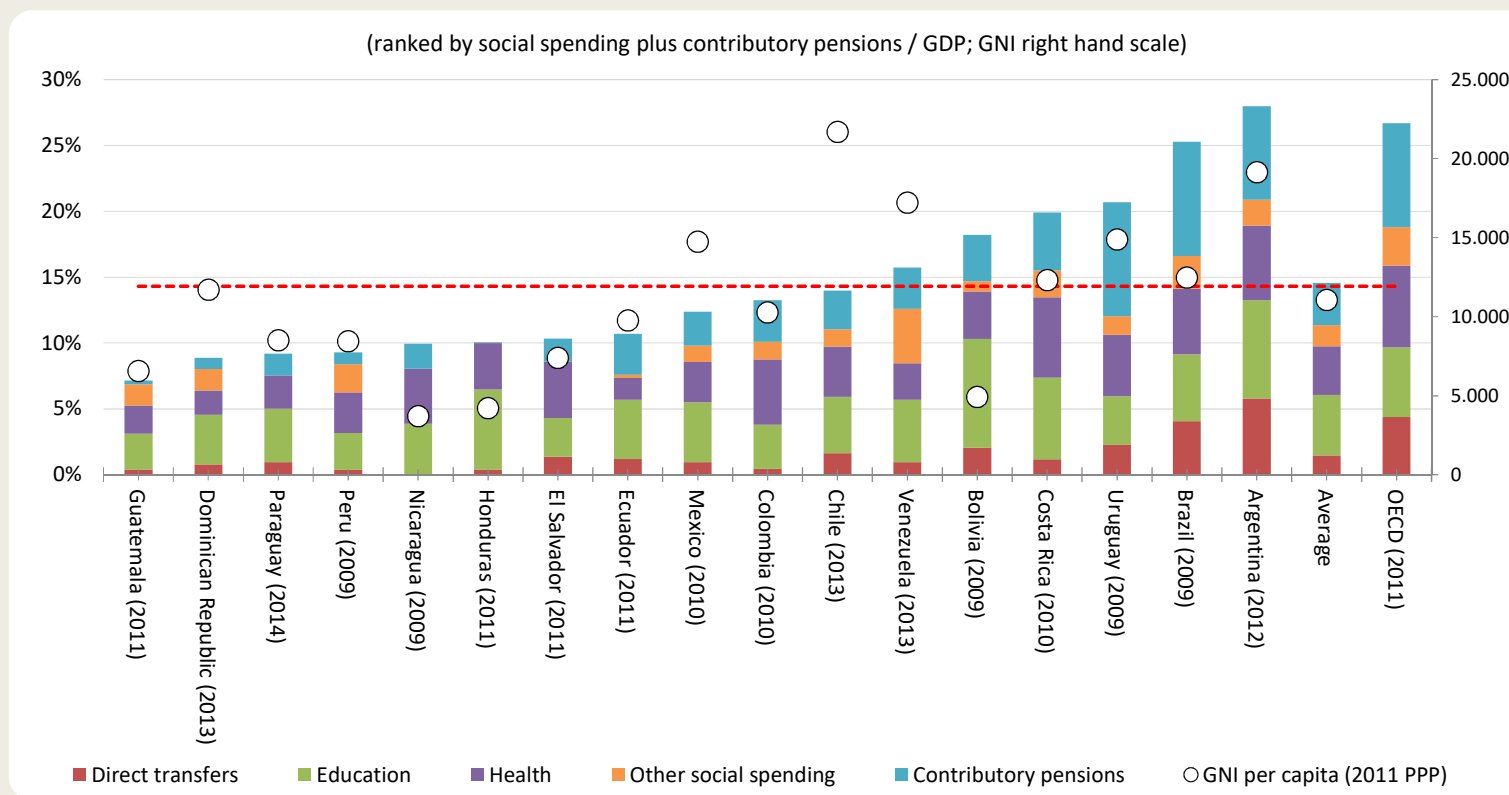
17 países (2009-2014*): Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Paraguay, Peru, Uruguay and Venezuela

Receitas do Governo (% PIB, 2009-2014*)



Source: Lustig (2018)

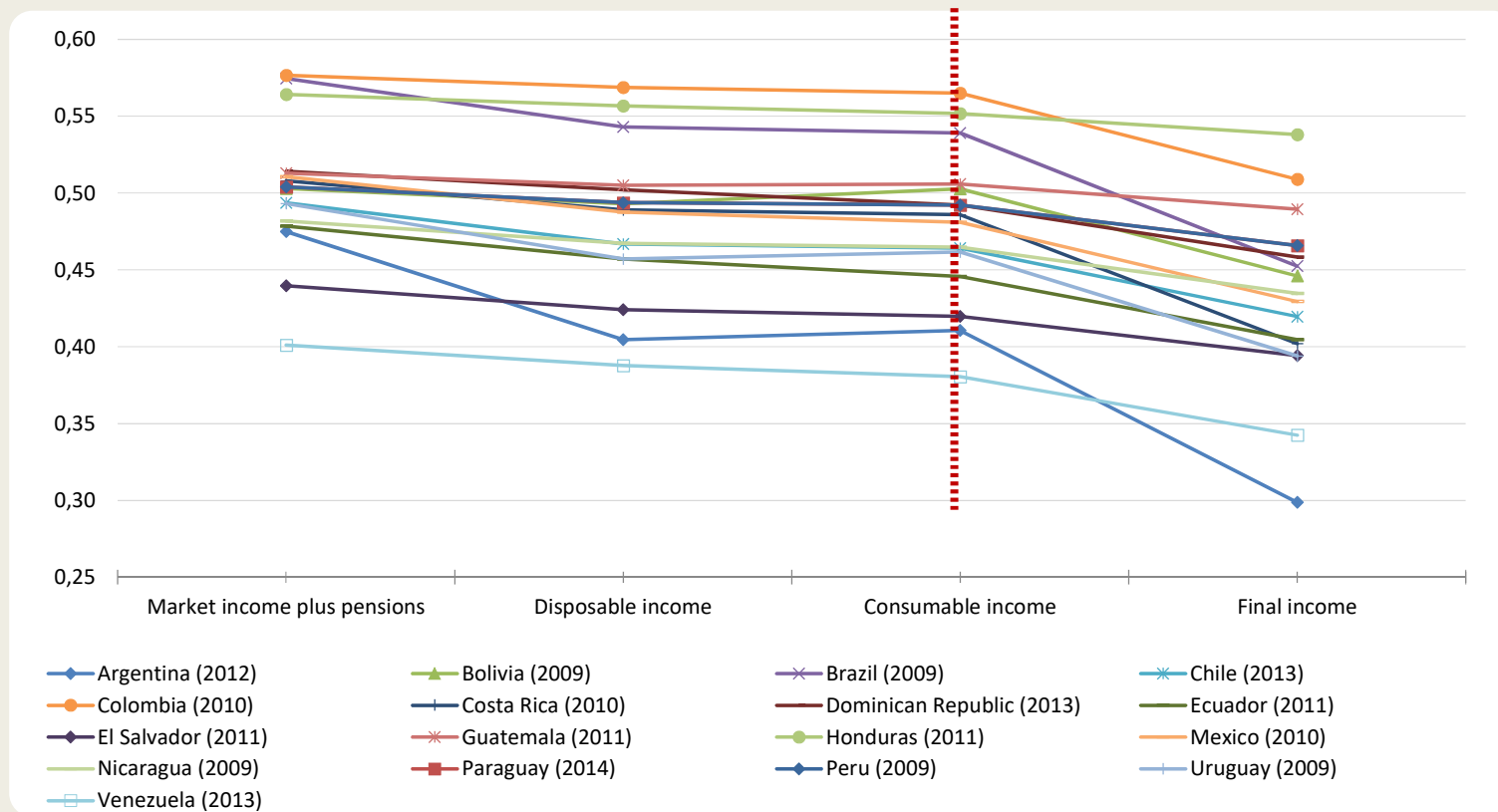
Gasto Social (% PIB, 2009-2014*)



Source: Lustig (2018)

Política Fiscal e Desigualdade

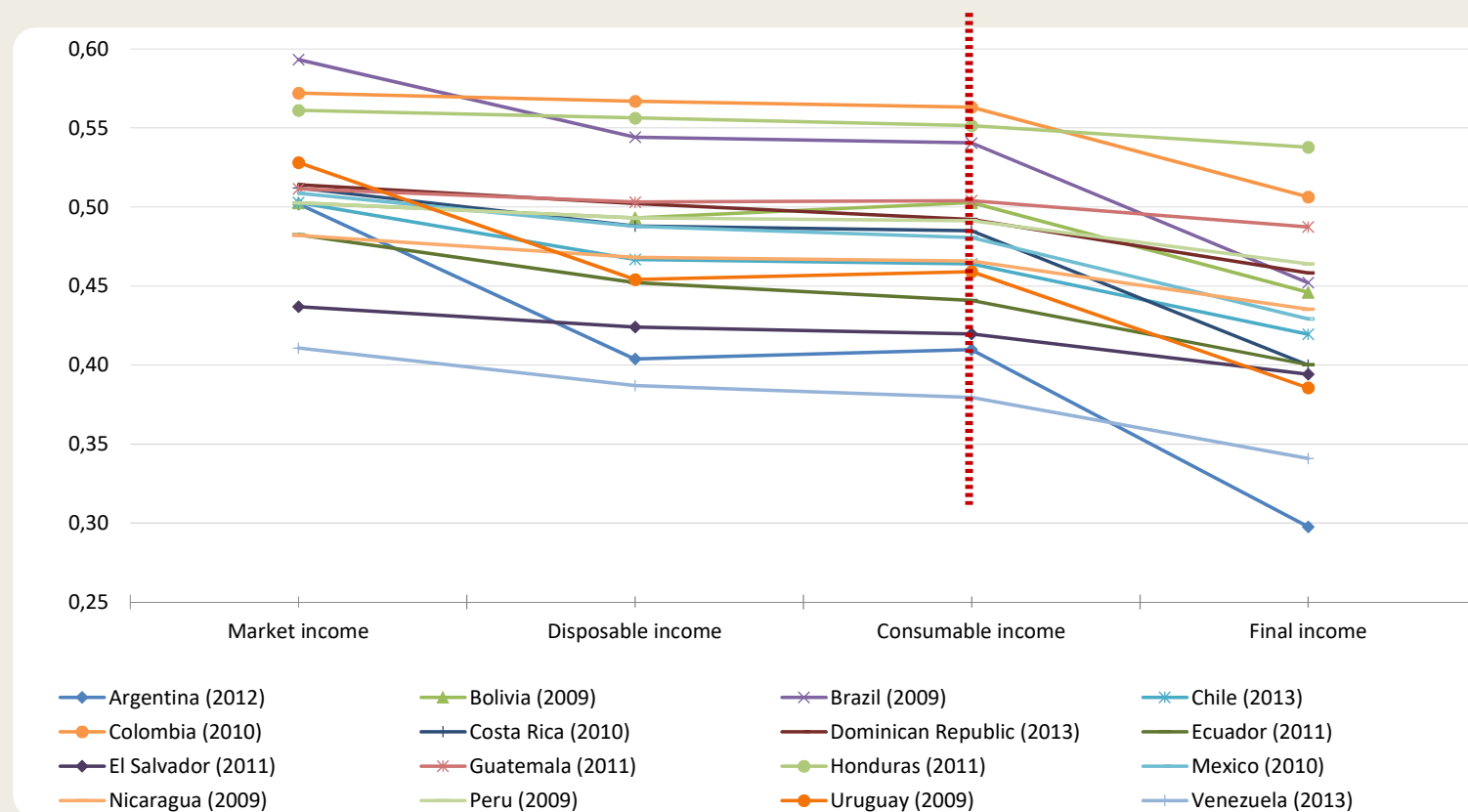
Aposentadorias não são consideradas transferências



Source: Lustig (2018)

Política Fiscal e Desigualdade

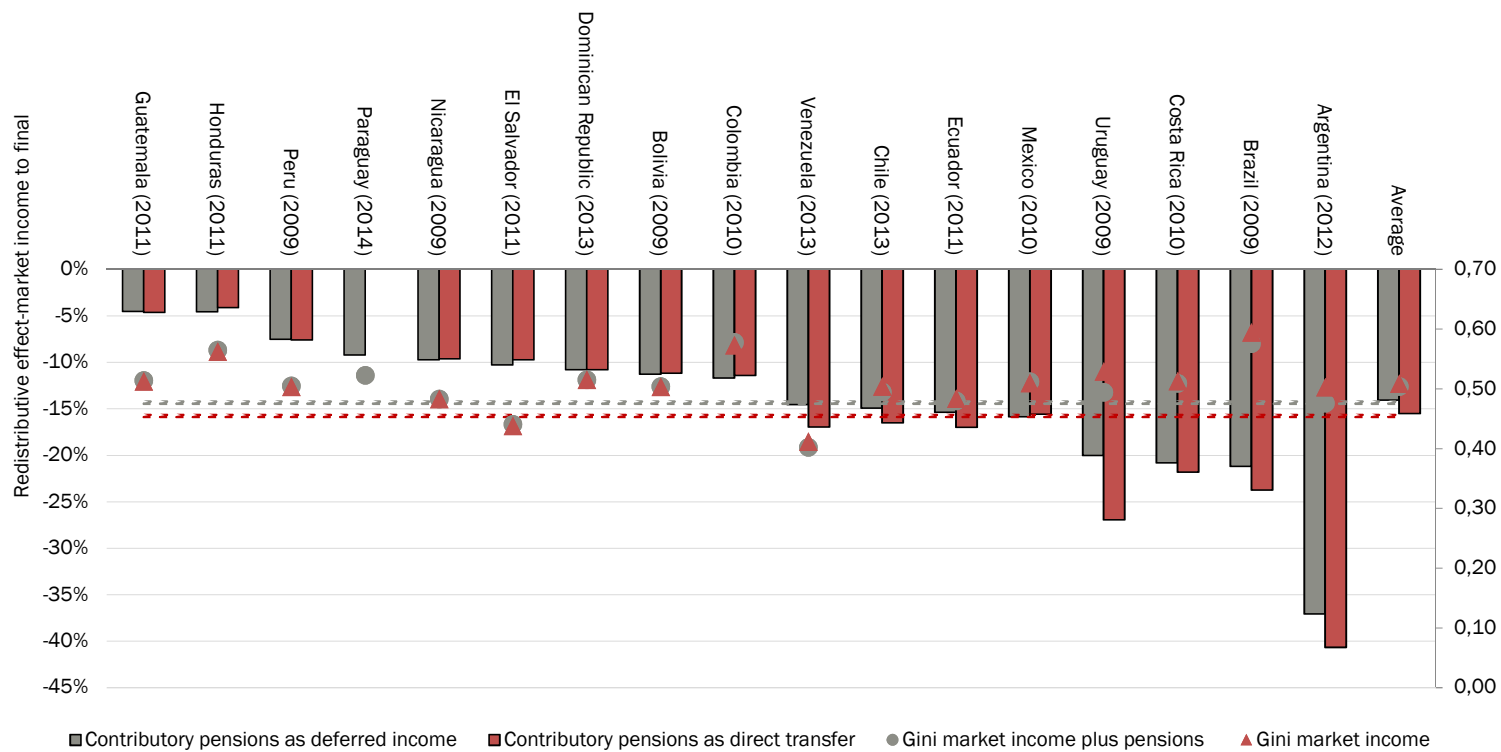
Aposentadorias são consideradas transferências



Source: Lustig (2018)

Efeito Redistributivo (%)

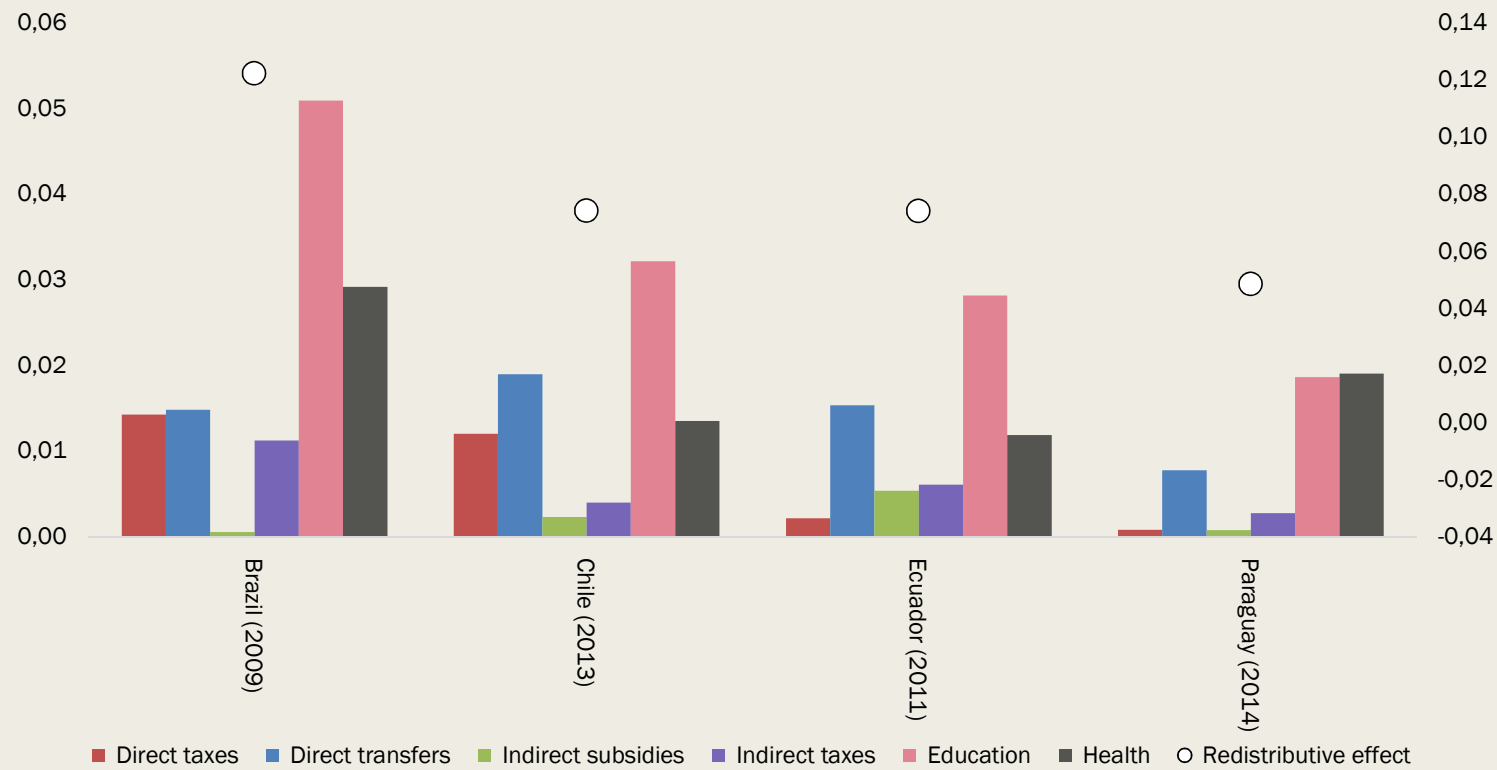
(ranked by redistributive effect (left hand scale); Gini coefficients right hand scale)



Source: Lustig (2018)

Contribuição dos Impostos e Transferências na Renda Final

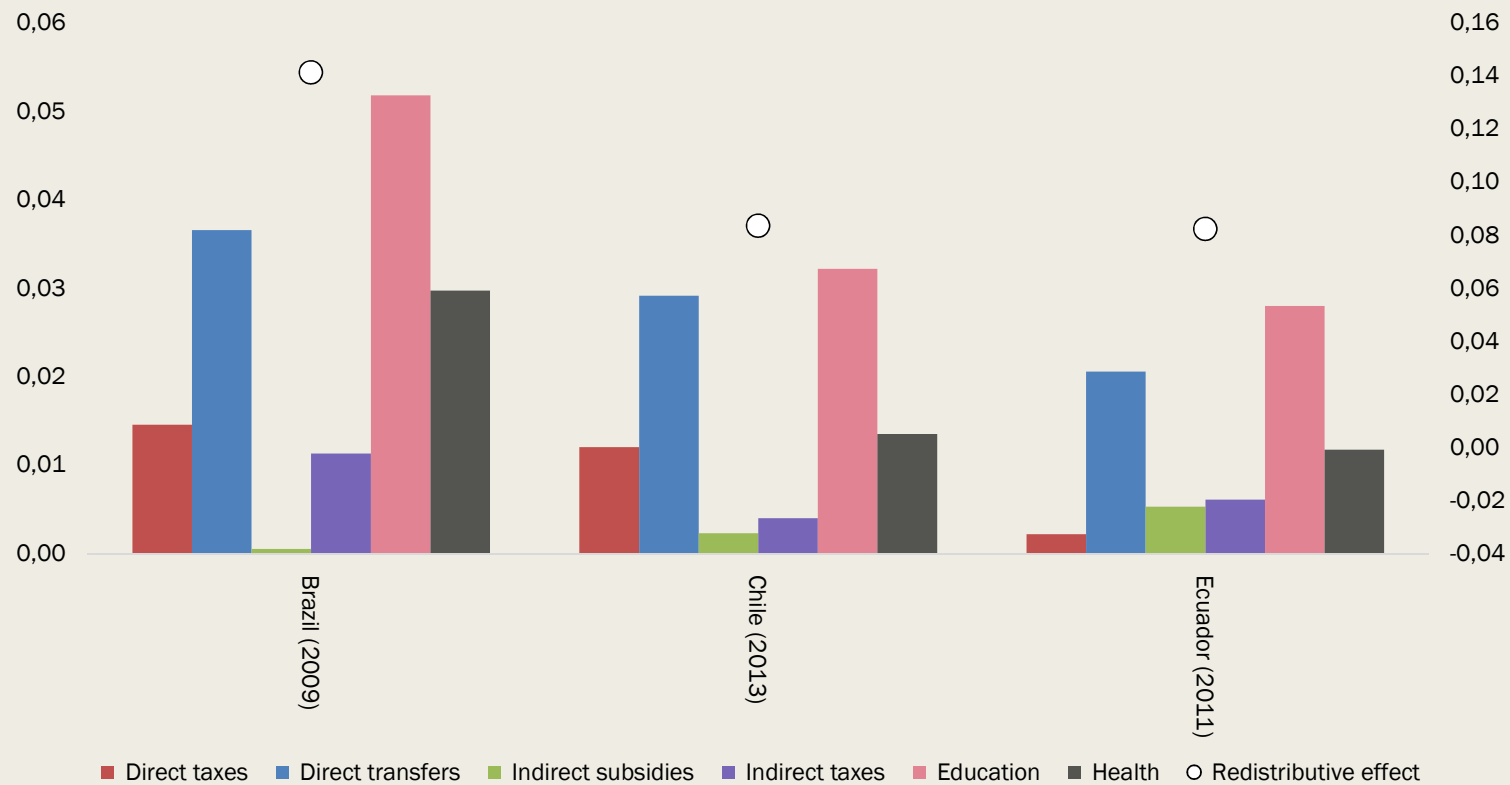
Aposentadorias não são consideradas transferências



Source: Lustig (2018)

Contribuição dos Impostos e Transferências na Renda Final

Aposentadorias são consideradas transferências



Source: Lustig (2018)

- **Politica fiscal equalizadora, mas o nivel de pobreza pode está aumentando**
- *1.25 dólares/dia: Guatemala e Nicarágua*
- *2.50 dólares/dia: Bolívia, Guatemala, Honduras e Nicarágua*
- *4 dólares/dia: os países acima, Argentina, Brasil, Costa Rica, República Dominicana, El Salvador, Peru e Venezuela*

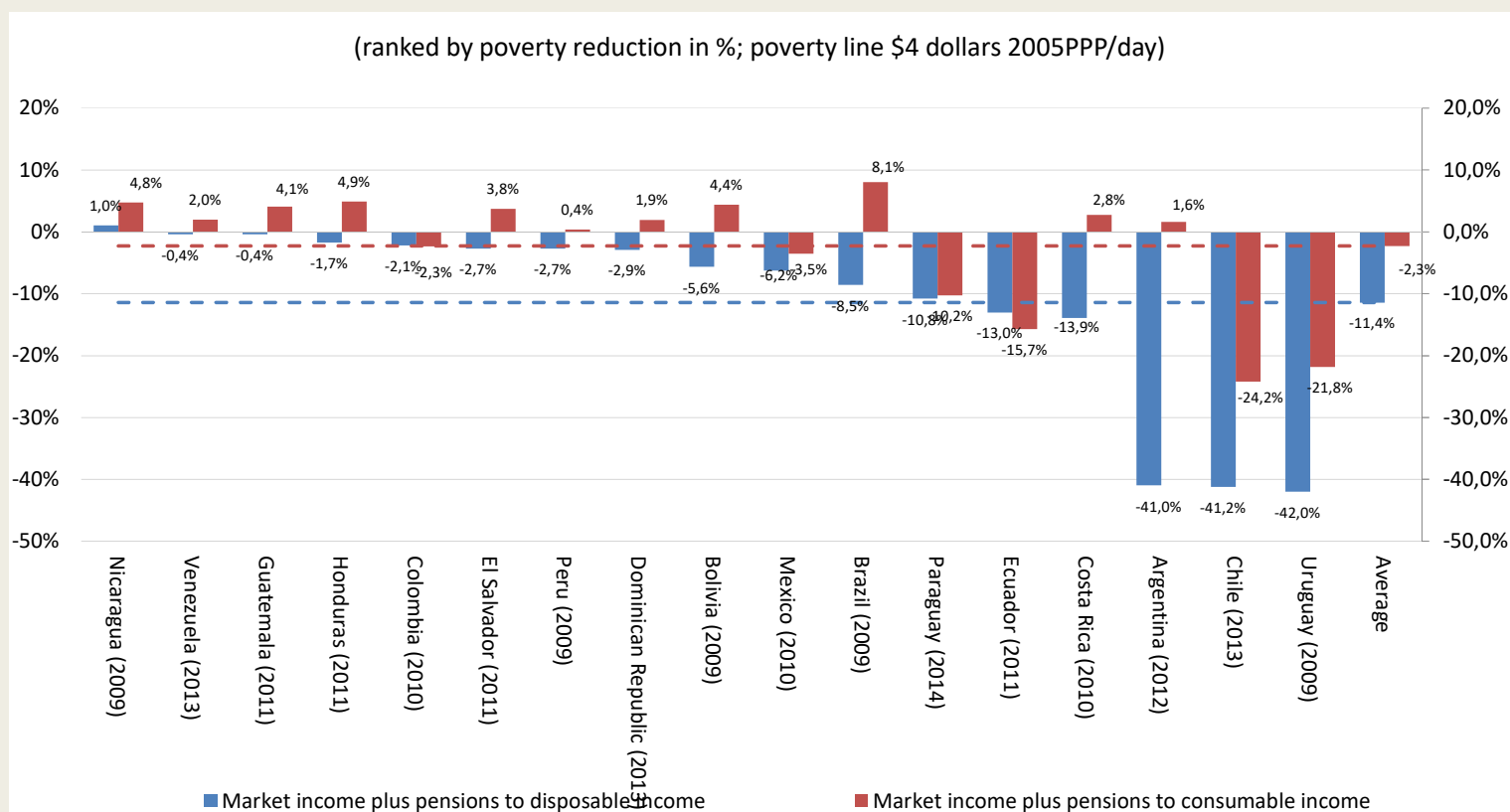
Note: Linhas de pobreza em 2005 PPP

Definições



Política Fiscal e Redução da Pobreza

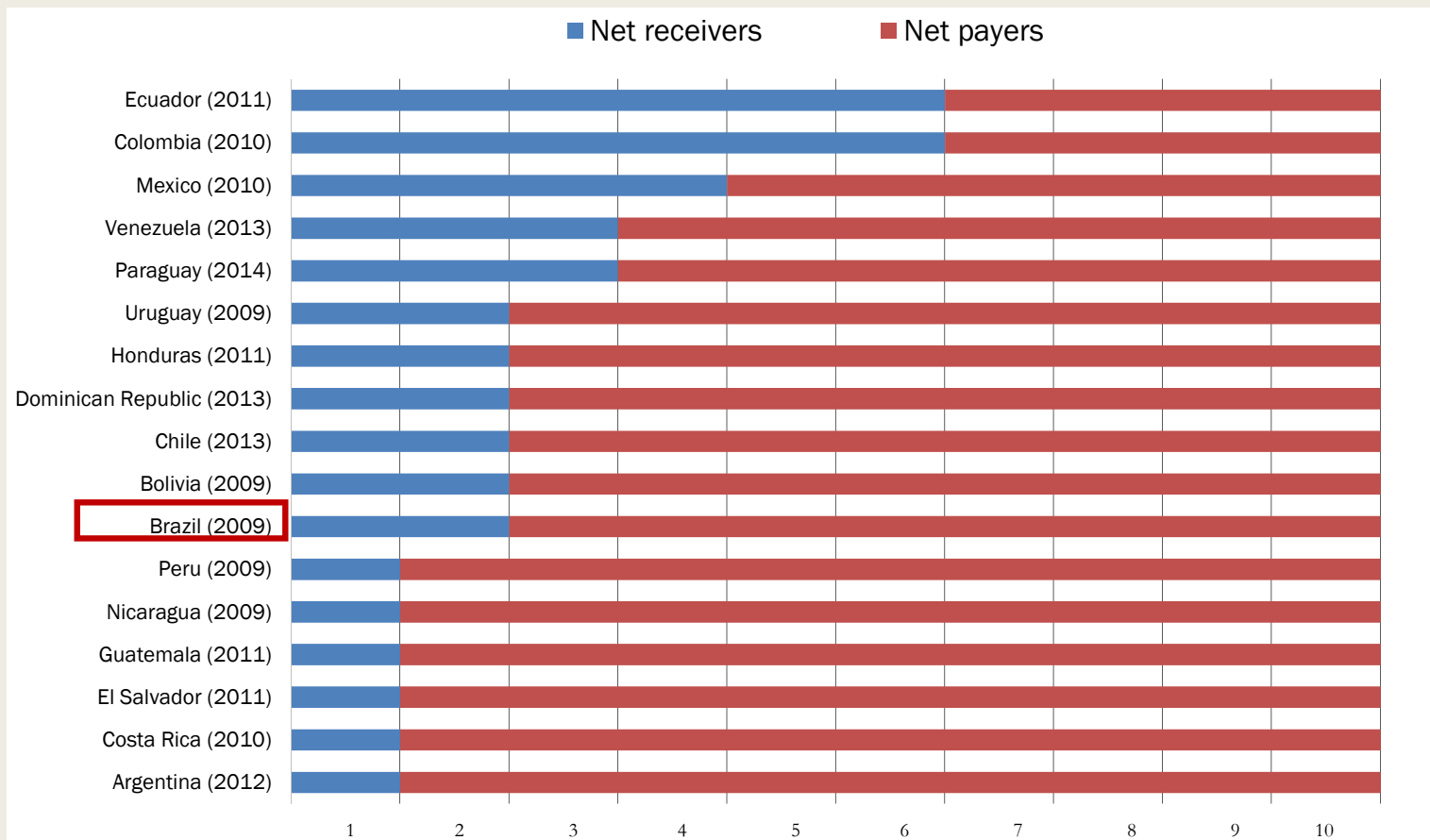
\$4 dolares 2005 PPP/dia; %; e pensões não são consideradas transferências



Source: Lustig (2018)

Beneficiários e pagadores líquidos (decil)

Aposentadorias não são consideradas transferências

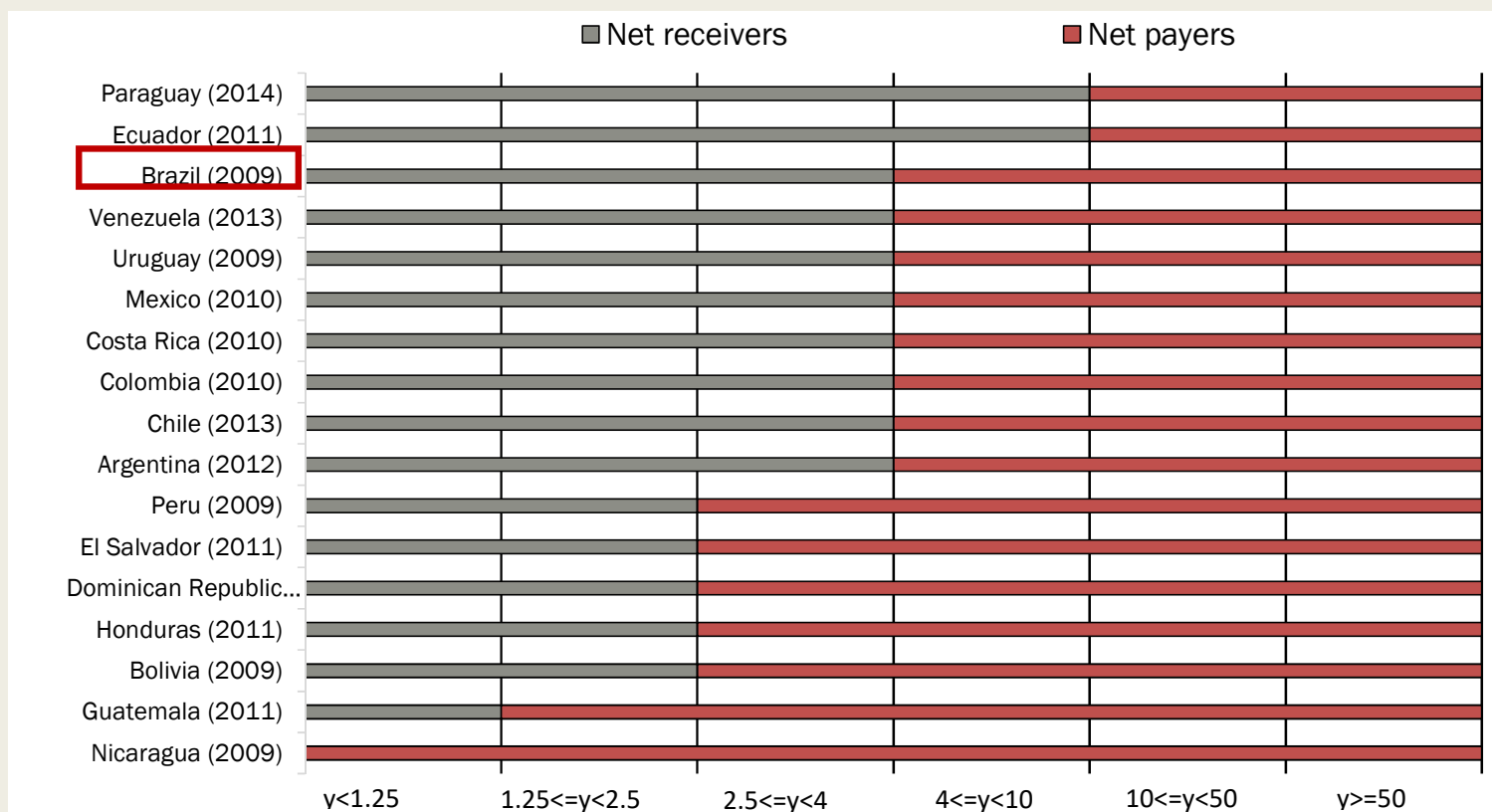


Source: Lustig (2018)

Beneficiários e pagadores líquidos

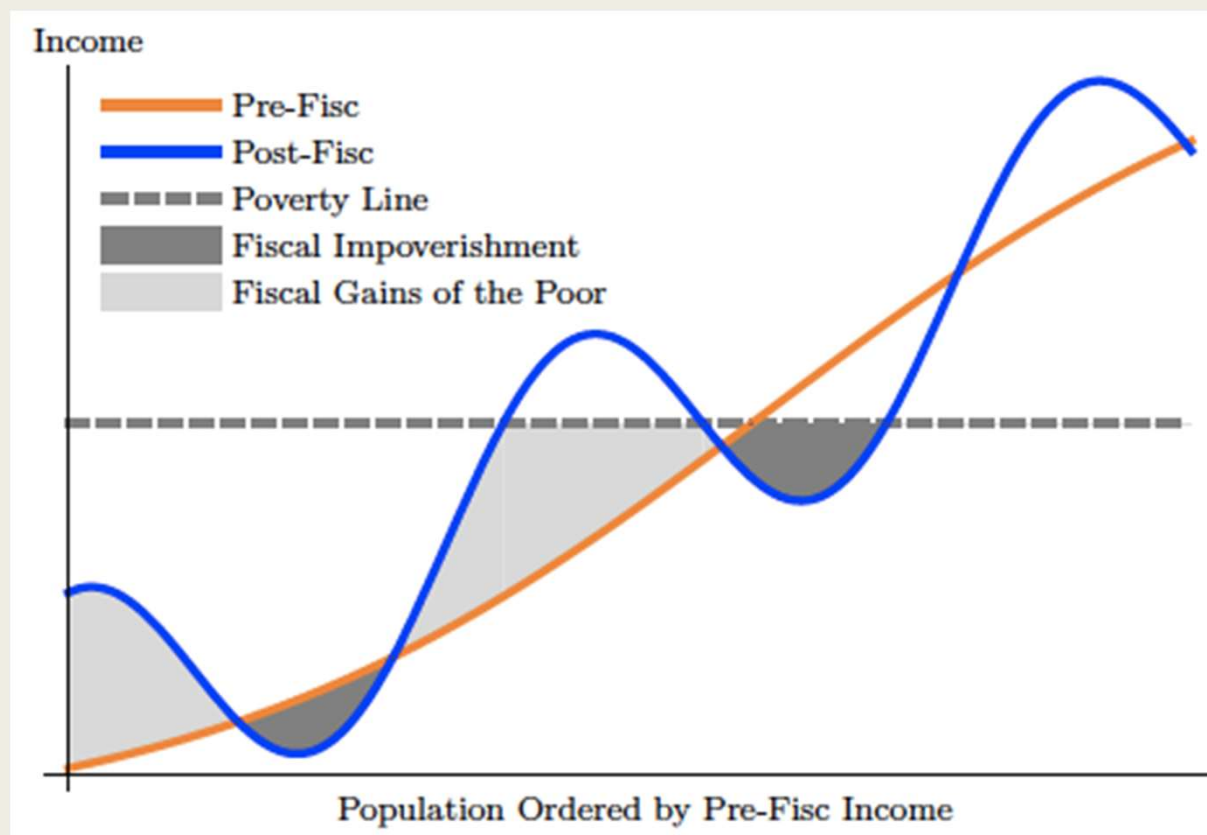
(grupos de renda; dólares 2005 PPP/dia)

Aposentadorias não são consideradas transferências



Source: Lustig (2018)

Empobrecimiento Fiscal



Source: Higgins and Lustig (2016). Can a poverty reducing and progressive tax and transfer system hurt the poor? *Journal of Development Economics* 122, 63-75, 2016

Empobrecimiento Fiscal

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 A: Upper-middle income countries, using a poverty line of \$2.5 dollars 2005 PPP per day</i>							
Brazil (2009)	16.8	-0.8	57.5	4.6	-3.5	5.6	34.9
Chile (2013)	2.8	-1.4	49.4	3.2	-3.0	0.3	19.2
Ecuador (2011)	10.8	-3.8	47.8	3.5	-3.3	0.2	3.2
Mexico (2012)	13.3	-1.2	54.4	3.8	-2.5	4.0	32.7
Peru (2011)	13.8	-0.2	45.9	0.9	-0.8	3.2	23.8

Source: Higgins and Lustig (2016)



6.CONCLUSÕES



6. Considerações Finais

1) Política fiscal é equalizadora, mas pode aumentar o nível de pobreza

➤ *Qualquer reforma deve levar em consideração esse efeito*

2) Gastos em educação e saúde são quase sempre equalizadores

➤ *Mas, esse resultado ocorre porque a classe média e os ricos não estão utilizando esses serviços?*

3) Reforma tributária: impostos indiretos

4) Futuro das políticas sociais: renda universal básica (ou imposto de renda negativo)?



OBRIGADO !

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