

# Gasto Social, Impuestos y Redistribución del Ingreso en Colombia

Commitment to Equity Assessment (CEQ)



**COMMITMENT  
TO EQUITY**

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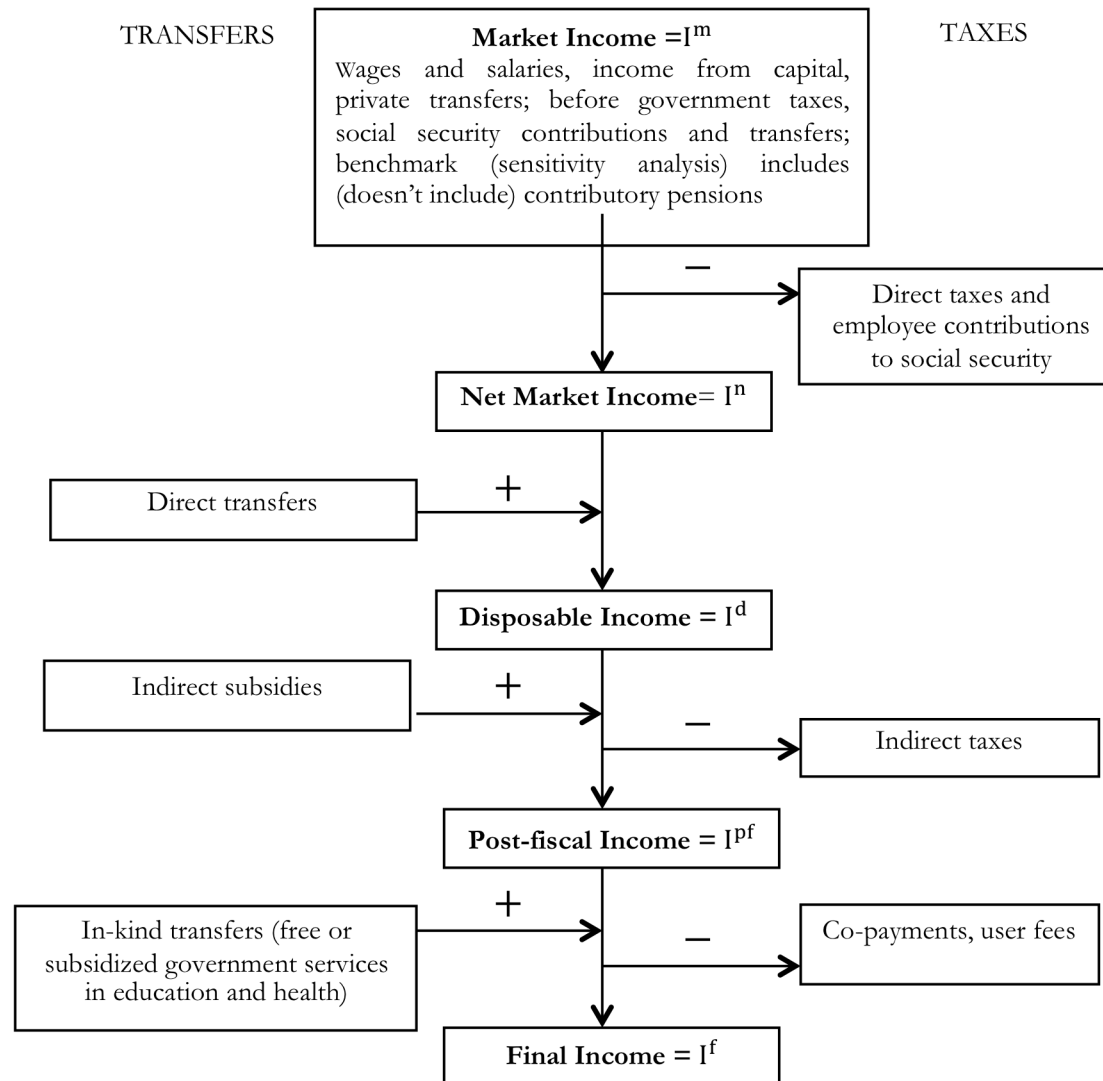
Día de la Equidad - Colombia

Bogotá, Mazo 12 2013

**ECON**  
**ESTUDIO /**  
ASESORIA  
Y ESTUDIOS  
ECONOMICOS

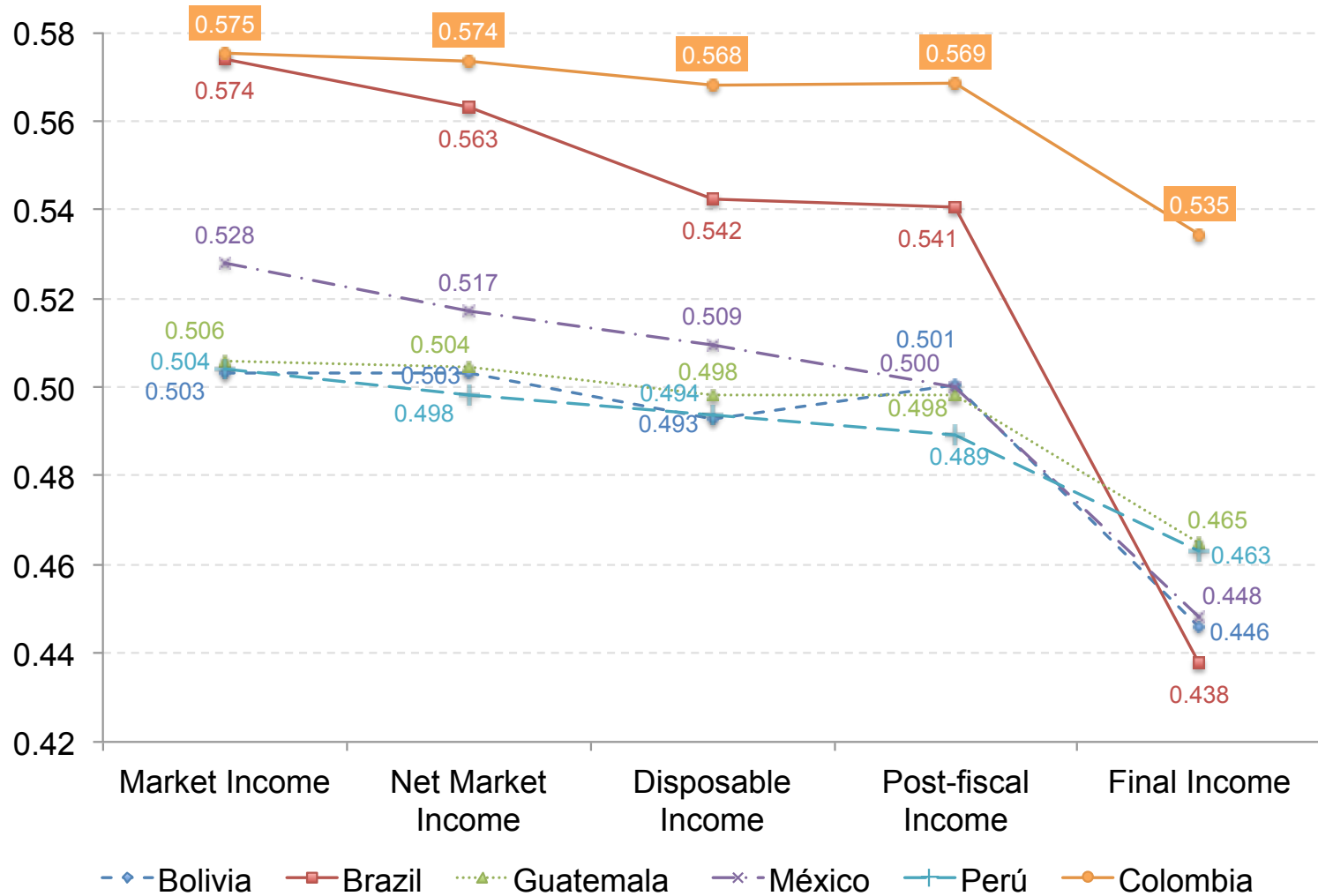
# Definiciones de conceptos de ingreso

Diagram 1 – Definitions of Income Concepts: A Stylized Presentation

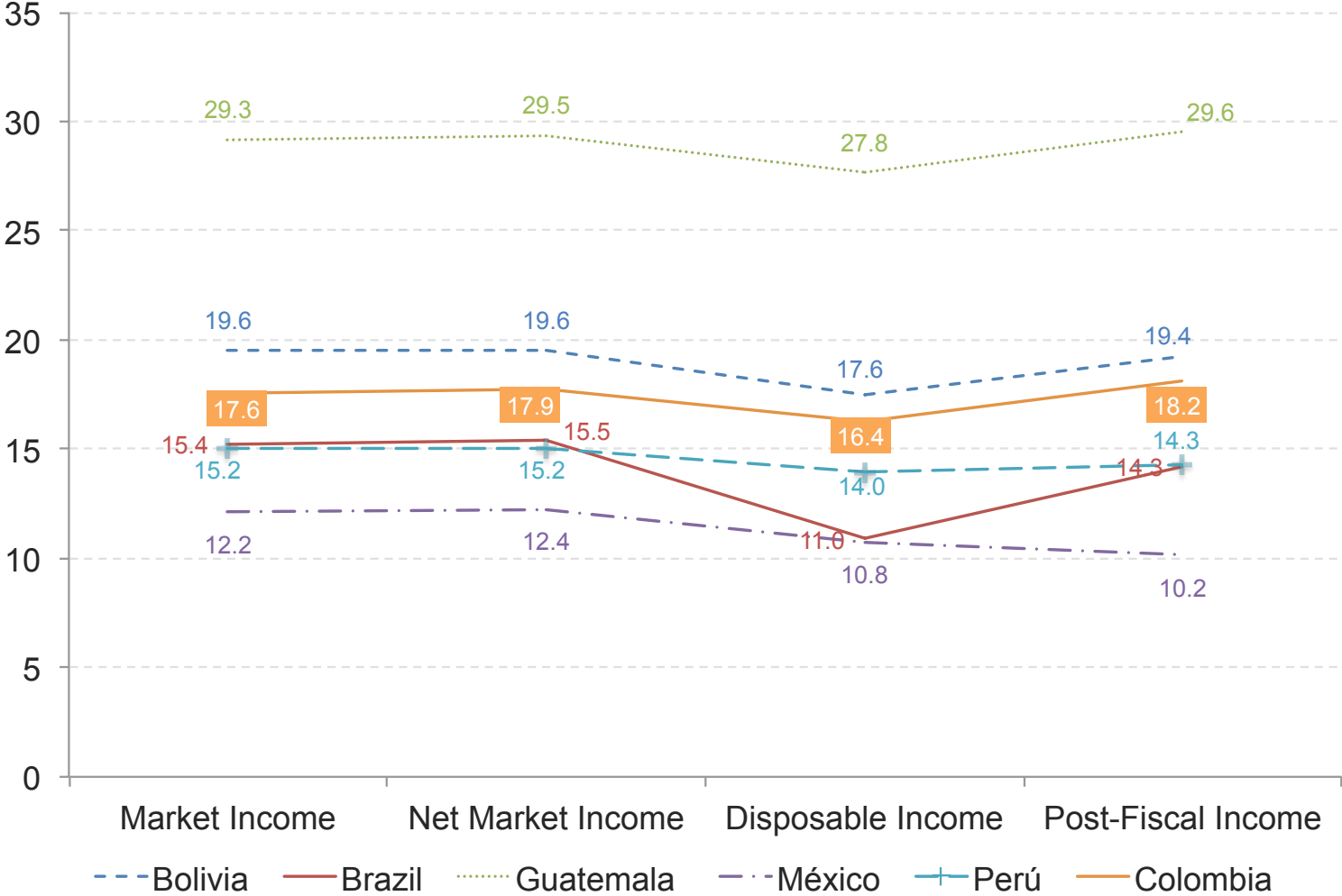


# Benchmark usando Encuesta de Calidad de Vida 2010

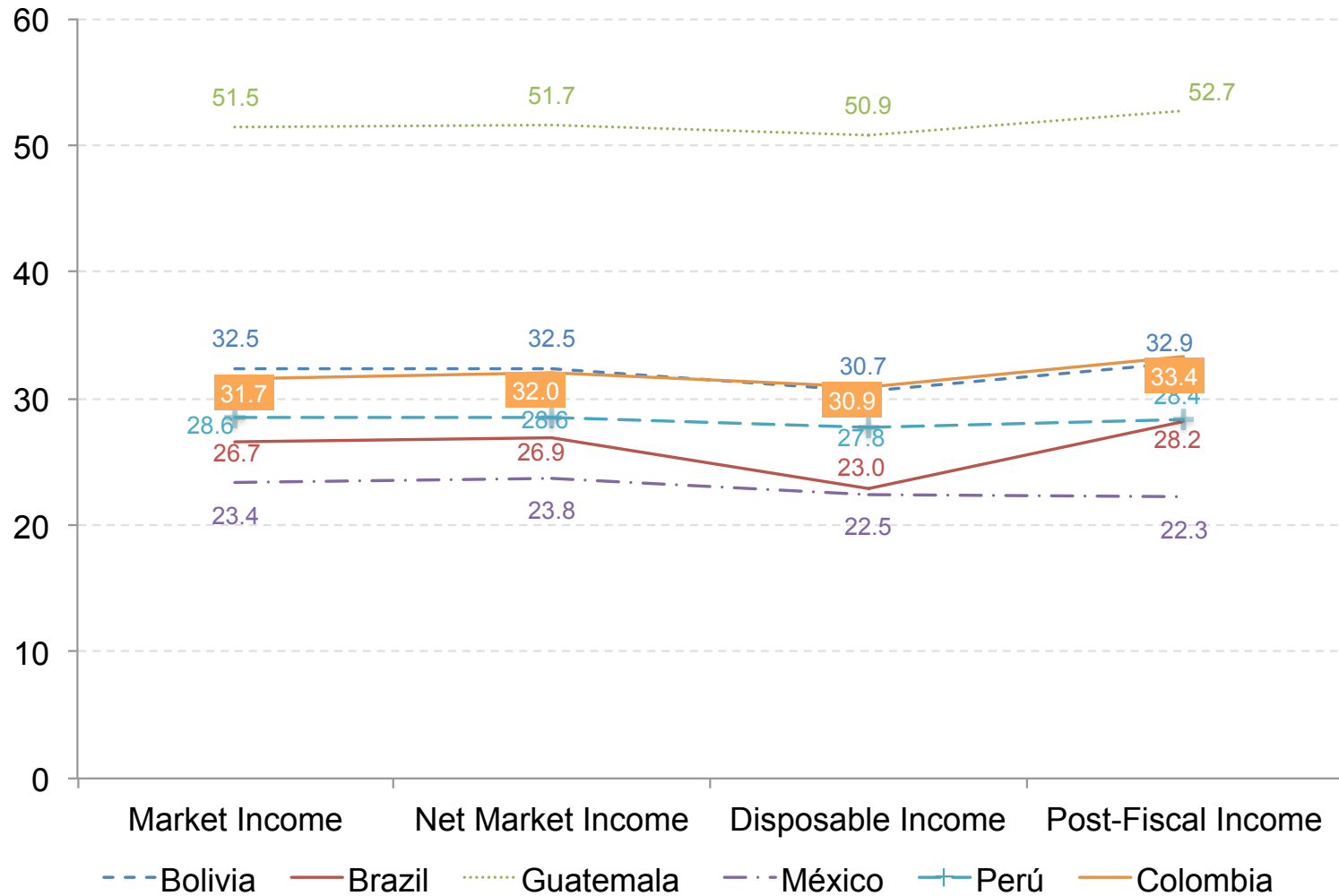
# Índices de GINI



# Headcount Index \$2.5 PPP



# Headcount Index \$4 PPP



# Incidencia por decil

Deciles	Income per cápita - Max	Direct Taxes and Contrib. to SS	Net Market Income	Familias en Acción y Adulto Mayor	Other Direct Transfer	All Direct Transfers	Disposable Income	Indirect Subsidies	Indirect Taxes	Net Indirect Taxes	Post-Fiscal Income	In-kind Education	In-kind Health	Housing and Urban	All In-kind Transfers	Final Income
1	121,815	-0.3	-0.3	13.8	0.7	14.5	14.3	2.4	-2.7	-0.3	14.0	58.0	25.9	0.2	84.0	98.0
2	198,478	-0.4	-0.4	6.0	0.3	6.3	5.9	1.3	-1.6	-0.3	5.6	25.4	11.7	0.1	37.2	42.8
3	275,748	-0.8	-0.8	2.9	0.1	3.0	2.2	0.9	-1.3	-0.4	1.8	16.5	6.8	0.0	23.4	25.2
4	353,183	-0.9	-0.9	2.0	0.1	2.2	1.3	0.8	-1.3	-0.5	0.7	11.4	4.6	0.1	16.1	16.9
5	441,720	-1.1	-1.1	1.2	0.0	1.2	0.1	0.6	-1.4	-0.7	-0.7	8.7	3.2	0.0	11.9	11.3
6	557,129	-1.3	-1.3	0.8	0.0	0.8	-0.5	0.6	-1.3	-0.7	-1.2	6.7	2.1	0.1	8.9	7.7
7	741,936	-1.5	-1.5	0.4	0.0	0.4	-1.1	0.5	-1.3	-0.8	-1.9	5.2	1.2	0.1	6.6	4.7
8	1,026,970	-1.7	-1.7	0.1	0.0	0.2	-1.5	0.3	-1.1	-0.8	-2.3	3.5	0.6	0.1	4.3	1.9
9	1,664,172	-1.8	-1.8	0.0	0.1	0.1	-1.7	0.2	-1.0	-0.8	-2.5	1.9	0.3	0.3	2.5	0.0
10	-	-1.9	-1.9	0.0	0.0	0.0	-1.8	0.0	-0.4	-0.4	-2.2	0.4	0.0	0.0	0.5	-1.8
Total		-1.6	-1.6	0.6	0.0	0.6	-1.0	0.3	-0.9	-0.6	-1.6	4.0	1.3	0.1	5.4	3.8

# Incidencia por decil en Brazil

Deciles	Direct Taxes and Contributions to SS	Net Market Income	Non-contributory Pensions	Flagship CCT	Other Direct Transfers (Targeted or Not)	All Direct Transfers	Disposable Income	Indirect Taxes	Net Indirect Taxes	Post-Fiscal Income	In-kind Education	In-kind Health	All In-kind Transfers	Final Income
1	-0.2	-0.2	34.7	27.2	45.7	107.6	107.3	-22.4	-22.4	84.9	182.9	119.5	302.4	387.3
2	-0.6	-0.6	9.1	9.4	15.3	33.8	33.2	-15.3	-15.3	17.9	66.8	55.5	122.4	140.2
3	-0.7	-0.7	4.8	4.2	12.0	21.0	20.3	-14.0	-14.0	6.3	39.3	36.8	76.1	82.4
4	-0.9	-0.9	3.0	1.9	9.5	14.4	13.5	-13.5	-13.5	0.0	26.1	28.5	54.6	54.6
5	-1.0	-1.0	1.7	0.8	10.1	12.6	11.6	-13.5	-13.5	-1.9	16.8	20.8	37.7	35.8
6	-1.1	-1.1	1.0	0.4	7.3	8.7	7.6	-13.2	-13.2	-5.6	12.2	15.7	28.0	22.4
7	-1.3	-1.3	0.3	0.2	6.0	6.4	5.1	-13.0	-13.0	-7.9	8.5	12.4	20.8	13.0
8	-1.7	-1.7	0.2	0.1	5.0	5.2	3.4	-12.8	-12.8	-9.3	6.0	7.3	13.3	4.0
9	-2.6	-2.6	0.1	0.0	3.2	3.3	0.7	-12.6	-12.6	-11.9	3.5	3.6	7.1	-4.8
10	-7.0	-7.0	0.0	0.0	2.3	2.3	-4.7	-12.5	-12.5	-17.1	1.4	0.5	1.9	-15.2
Total	-4.0	-4.0	0.9	0.6	4.8	6.3	2.2	-12.9	-12.9	-10.6	8.6	8.4	17.0	6.4



# Incidencia por grupos socioeconómicos

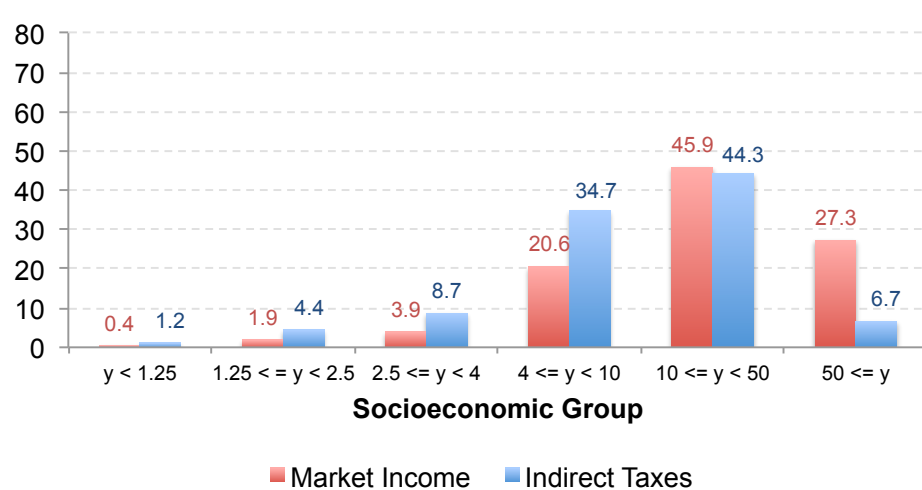
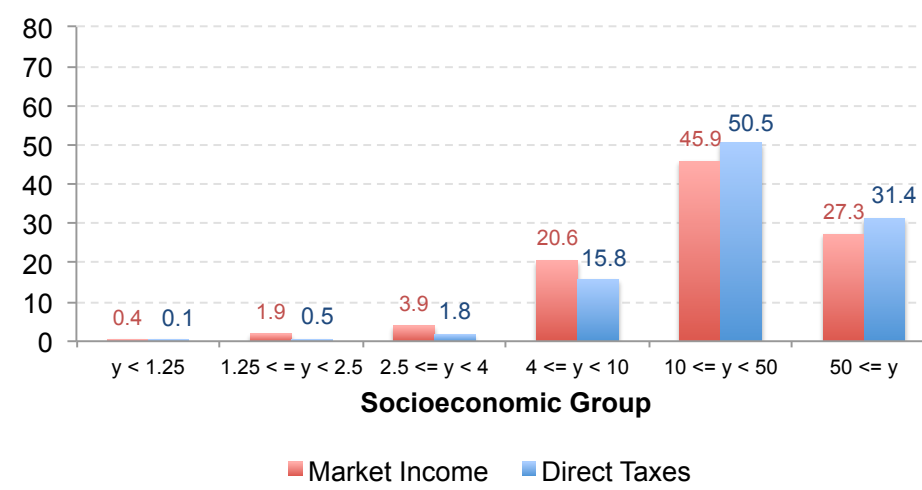
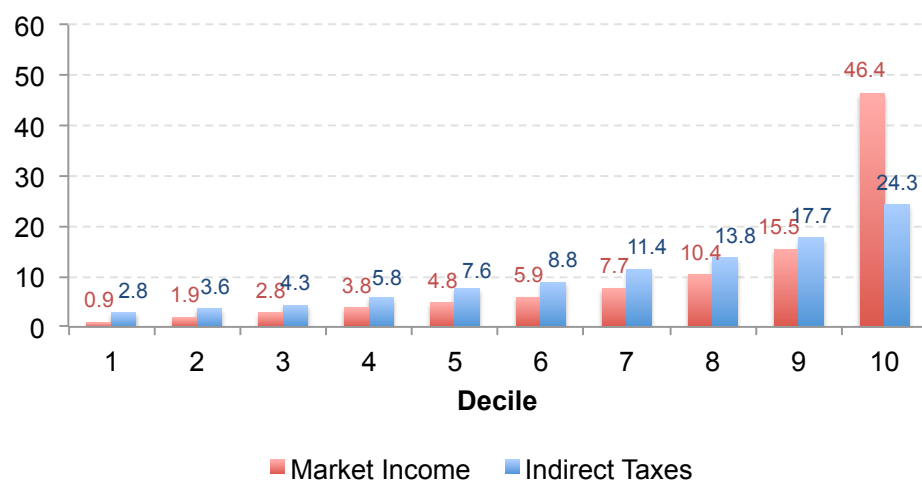
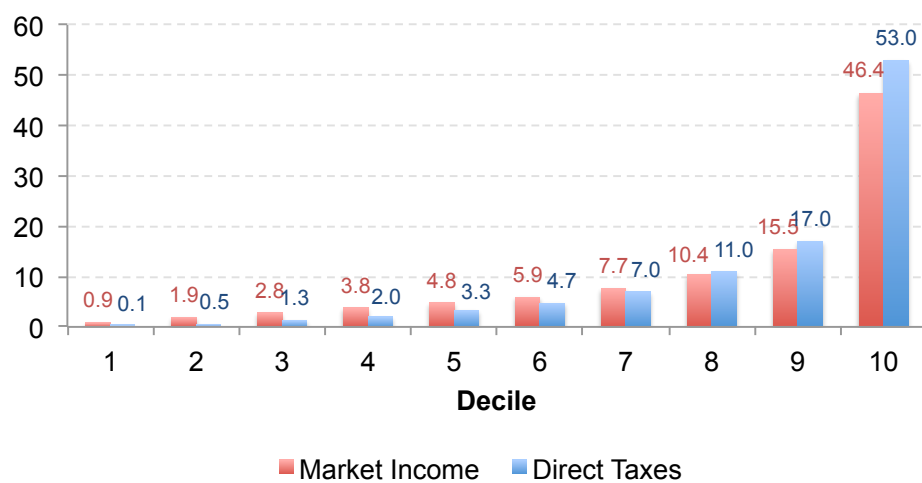
Group:	Income per cápita - Max	Population shares	Direct Taxes and Contrib. to SS	Net Market Income	Familias en Acción y Adulto Mayor	Other Direct Transfer	All Direct Transfers	Disposable Income	Indirect Subsidies	Indirect Taxes	Net Indirect Taxes	Post-Fiscal Income	In-kind Education	In-kind Health	Housing and Urban	All In-kind Transfers	Final Income
y < 1.25	50,833	5.8	-0.3	-0.3	19.2	1.5	20.7	20.5	23.6	-16.6	7.0	27.4	136.4	57.6	0.4	194.3	221.8
1.25 <= y < 2.5	101,833	11.8	-0.5	-0.5	8.1	0.2	8.3	7.9	11.0	-12.7	-1.6	6.2	53.6	23.8	0.2	77.6	83.8
2.50 <= y < 4	162,990	14.0	-0.8	-0.8	4.0	0.1	4.1	3.3	7.3	-12.4	-5.1	-1.8	29.7	12.2	0.1	42.0	40.2
4 <= y < 10	407,500	37.4	-1.4	-1.4	1.0	0.0	1.1	-0.3	4.1	-9.4	-5.3	-5.6	13.1	4.3	0.2	17.6	12.0
10 <= y < 50	2,037,222	27.7	-2.0	-2.0	0.1	0.1	0.1	-1.9	1.1	-5.4	-4.3	-6.1	3.2	0.5	0.3	4.0	-2.1
50 <= y	-	3.2	-2.1	-2.1	0.0	0.0	0.0	-2.0	0.1	-1.4	-1.3	-3.3	0.2	0.0	0.0	0.2	-3.2
Total		0.0	-1.8	-1.8	0.6	0.1	0.7	-1.1	1.9	-5.6	-3.6	-4.7	7.0	2.3	0.2	9.4	4.7

# Matrices de movilidad

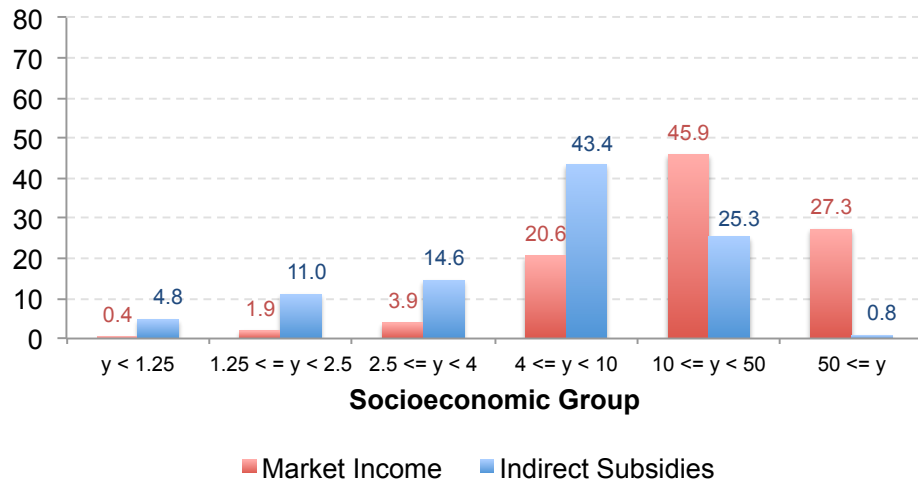
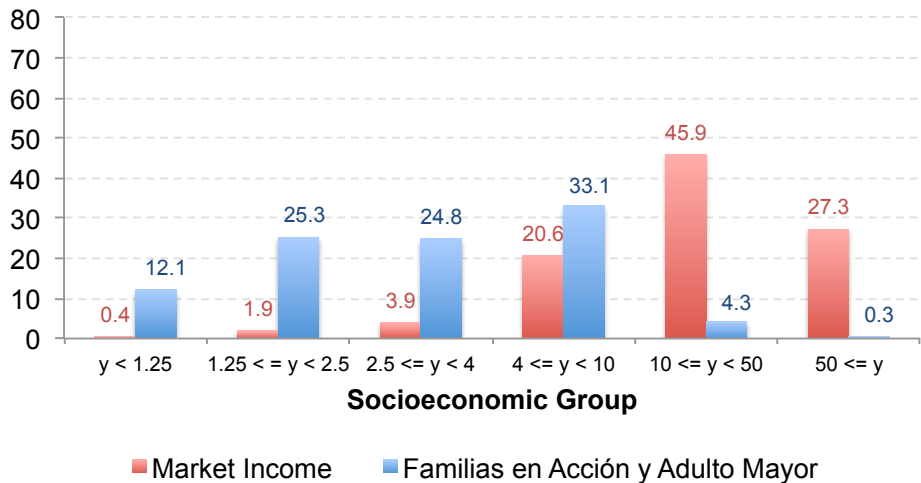
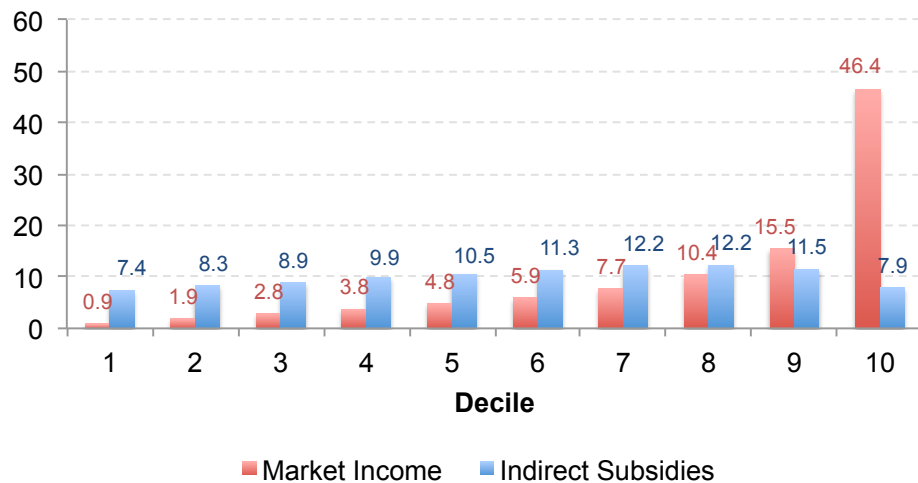
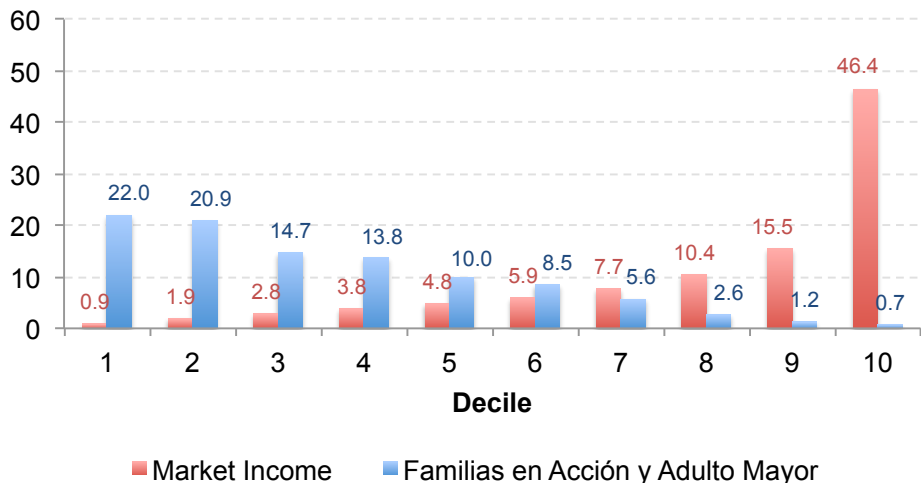
Market Income groups	Disposable Income groups						Percent of Population
	$y < 1.25$	$1.25 \leq y < 2.5$	$2.5 \leq y < 4$	$4 \leq y < 10$	$10 \leq y < 50$	$50 \leq y$	
$y < 1.25$	81.0%	18.0%	1.0%	0.0%	0.0%	0.0%	5.8%
$1.25 \leq y < 2.5$	0.0%	88.0%	11.5%	0.4%	0.0%	0.0%	11.8%
$2.5 \leq y < 4$	0.0%	1.5%	92.1%	6.4%	0.0%	0.0%	14.0%
$4 \leq y < 10$	0.0%	0.0%	0.7%	99.1%	0.2%	0.0%	37.4%
$10 \leq y < 50$	0.0%	0.0%	0.0%	2.2%	97.8%	0.0%	27.7%
$50 \leq y$	0.0%	0.0%	0.0%	0.0%	4.4%	95.6%	3.2%
Percent of Population	4.7%	11.7%	14.6%	38.7%	27.3%	3.1%	100.0%

Market Income groups	Post-Fiscal Income groups						Percent of Population
	$y < 1.25$	$1.25 \leq y < 2.5$	$2.5 \leq y < 4$	$4 \leq y < 10$	$10 \leq y < 50$	$50 \leq y$	
$y < 1.25$	69.3%	30.3%	0.3%	0.1%	0.0%	0.0%	5.8%
$1.25 \leq y < 2.5$	9.0%	71.6%	19.0%	0.5%	0.0%	0.0%	11.8%
$2.5 \leq y < 4$	2.8%	13.2%	71.1%	12.8%	0.0%	0.0%	14.0%
$4 \leq y < 10$	0.2%	1.4%	7.7%	89.4%	1.2%	0.0%	37.4%
$10 \leq y < 50$	0.1%	0.2%	0.0%	9.5%	90.3%	0.0%	27.7%
$50 \leq y$	0.0%	0.0%	0.0%	0.0%	7.8%	92.2%	3.2%
Percent of Population	5.6%	12.7%	15.1%	38.0%	25.7%	3.0%	100.0%

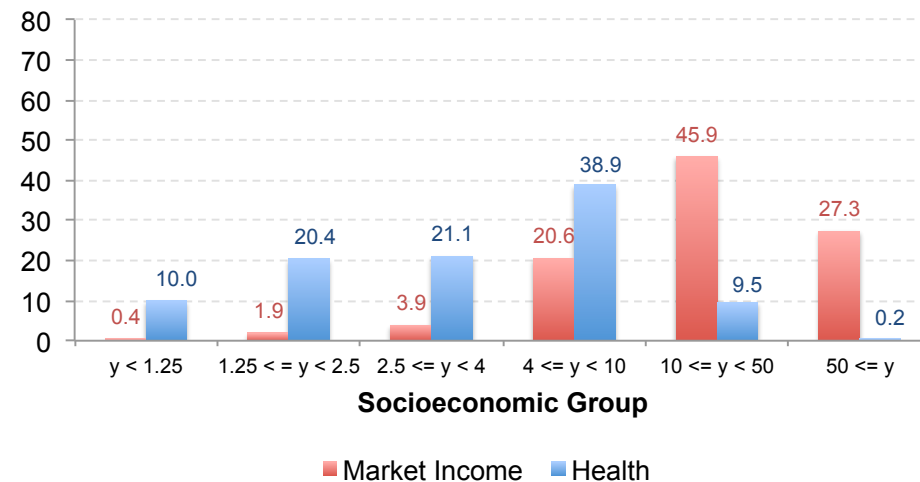
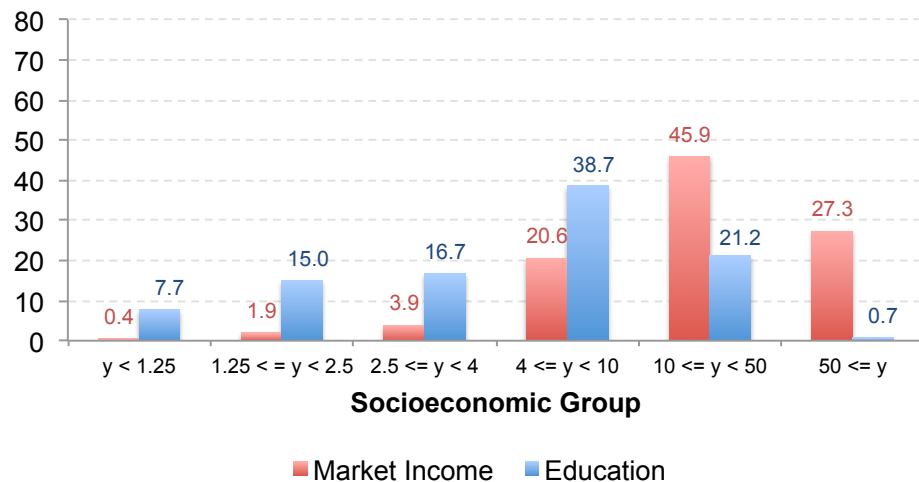
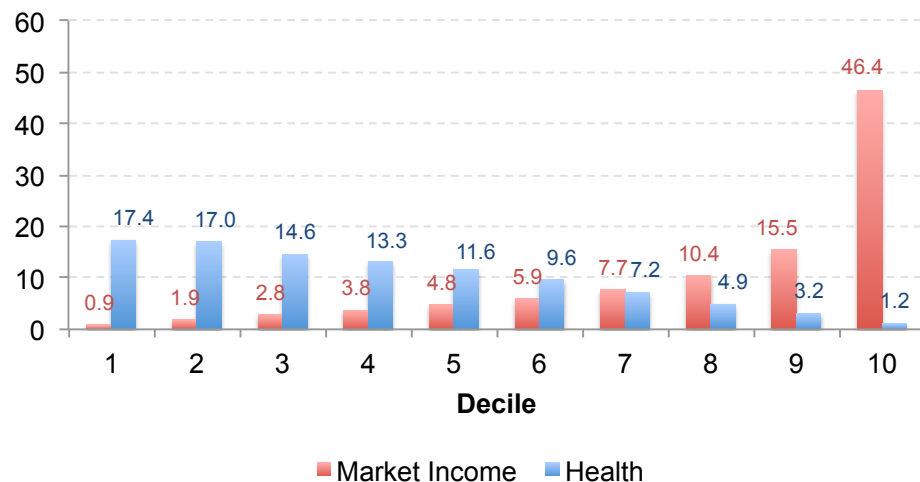
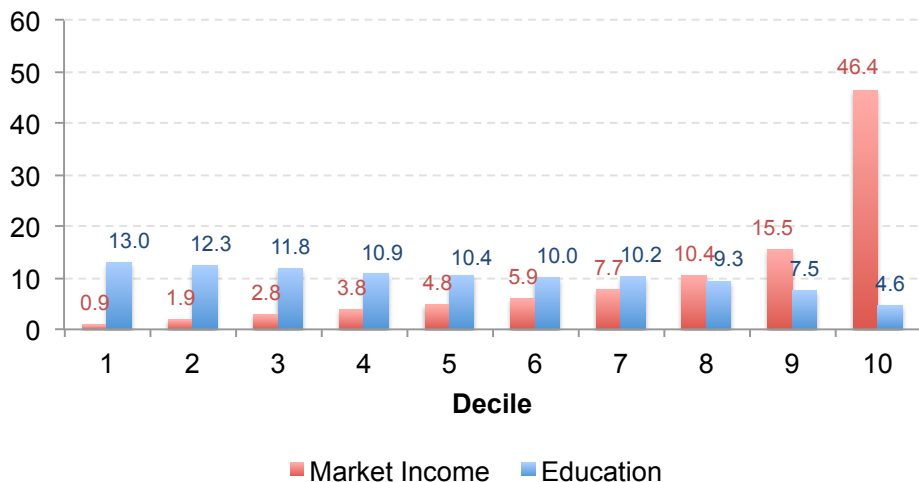
# Distribución de los Impuestos Directos e Indirectos (al consumo) [Concentration Shares]



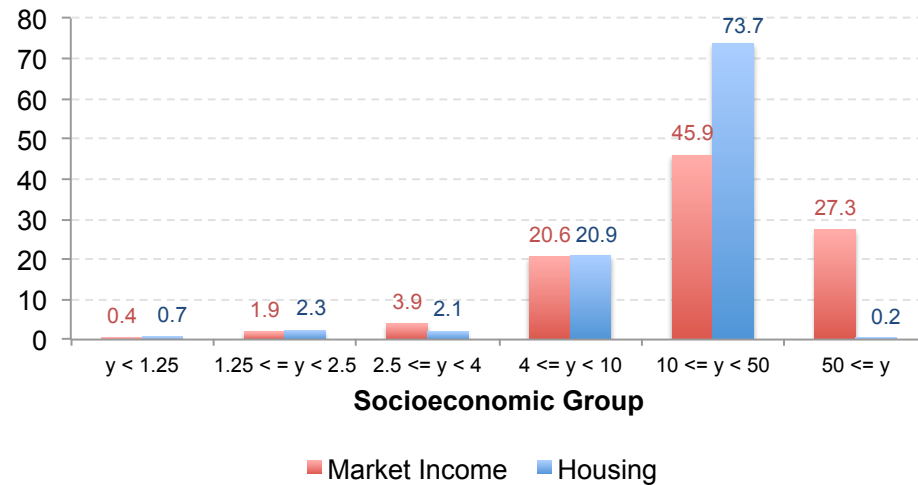
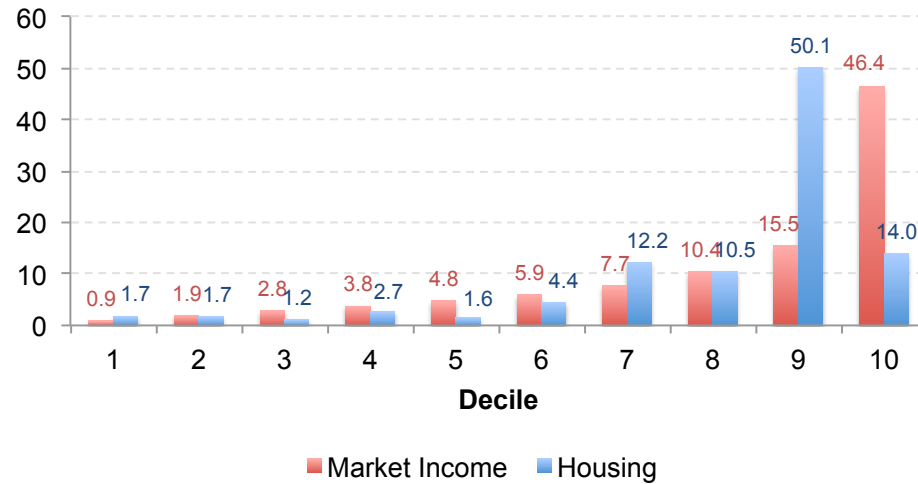
# Distribución de las Transferencias Monetarias a los Hogares



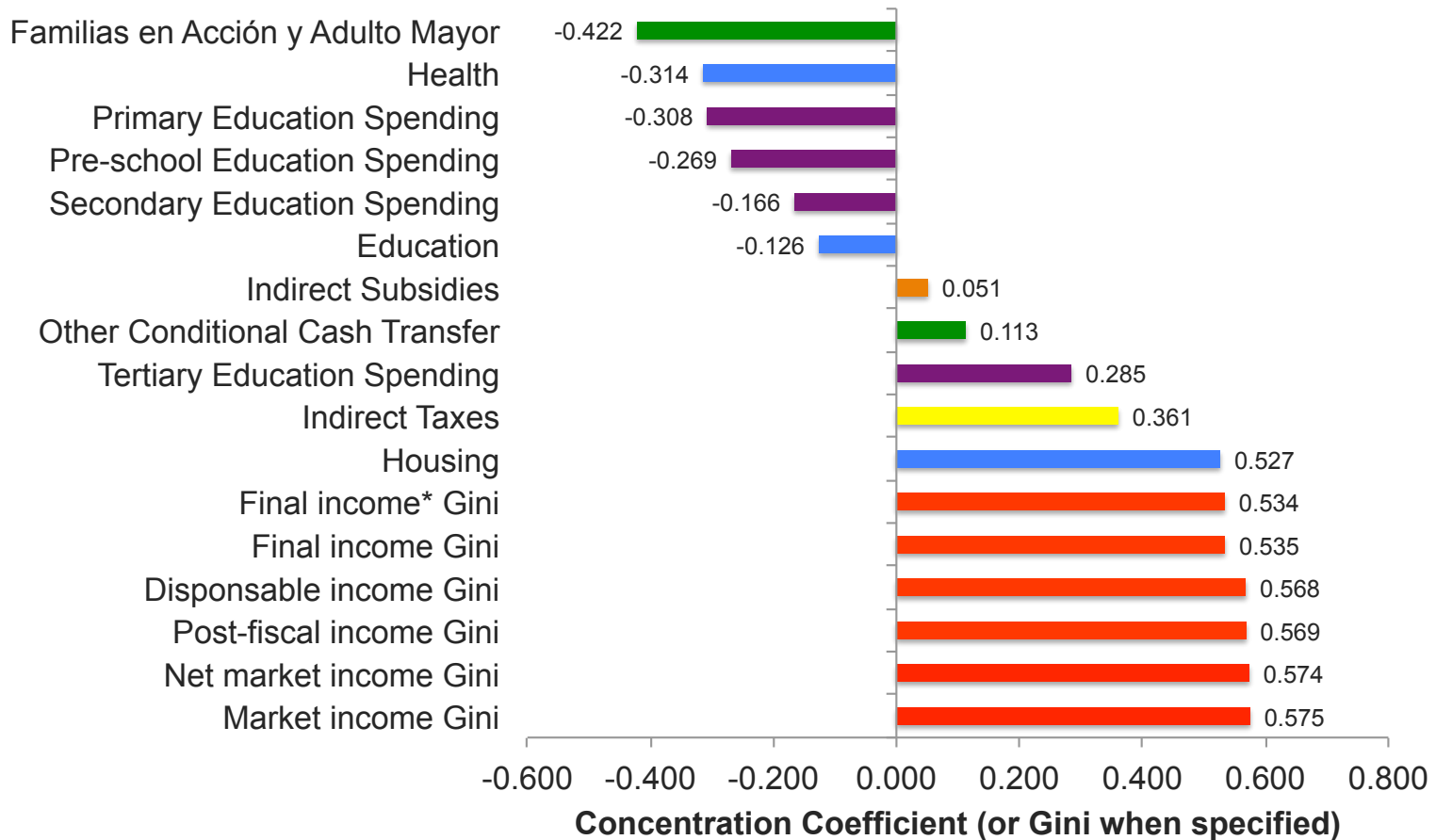
# Distribución del gasto en especie: educación y salud



# Distribución del gasto en especie: vivienda



# Coeficientes de concentración e Índices de Gini



# Filtraciones del gasto a los no pobres

Social Spending	SHARE OF BENEFITS GOING TO EACH INCOME GROUP					
	y < 1.25	y < 2.5	y < 4	4 < y < 10	10 < y < 50	y > 50
Total Conditional Cash Transfers	12.1	36.0	59.7	32.0	7.9	0.3
Familias en Acción y Adulto Mayor	12.1	37.4	62.2	33.1	4.3	0.3
Other Conditional Cash Transfer	11.4	19.1	29.5	19.0	51.4	0.1
Indirect Subsidies	4.8	15.8	30.4	43.4	25.3	0.8
Total In-kind Transfers	8.2	24.2	41.8	38.4	19.2	0.6
Total Housing	0.7	3.0	5.1	20.9	73.7	0.2
Total Education	7.7	22.7	39.4	38.7	21.2	0.7
Pre-school Education	10.6	30.0	50.0	37.0	12.5	0.4
Primary Education	11.0	32.1	53.2	35.3	11.2	0.3
Secondary Education	7.2	22.4	39.6	42.8	17.2	0.4
Tertiary Education	1.8	4.7	12.4	38.7	46.9	1.9
Education: all except tertiary	9.4	27.7	47.0	38.7	13.9	0.4
Total Health	10.0	30.4	51.5	38.9	9.5	0.2
Total Contributory Pensions	0.0	0.1	0.9	9.9	56.9	32.3
Income shares	0.4	2.3	6.2	20.6	45.9	27.3
Population shares	5.8	17.6	31.7	37.4	27.7	3.2



# Cobertura del gasto, Colombia

Social Spending	SHARE OF INDIVIDUALS IN BENEFICIARY HOUSEHOLDS					
	y < 1.25	y < 2.5	y < 4	4 < y < 10	10 < y < 50	y > 50
Total Conditional Cash Transfers	57.7	56.9	52.4	25.5	4.6	1.0
Familias en Acción y Adulto Mayor	56.6	55.5	51.2	24.5	4.1	1.0
Other Conditional Cash Transfer	1.1	1.4	1.2	0.9	0.5	0.1
Indirect Subsidies	79.3	83.0	85.3	92.9	86.7	37.3
Total In-kind Transfers	96.5	97.1	96.8	88.8	58.2	12.5
Total Housing	1.3	1.1	1.0	0.6	0.5	0.0
Total Education	82.0	81.9	80.9	69.1	43.9	11.1
Pre-school Education	32.7	31.8	28.3	16.5	7.1	2.0
Primary Education	61.4	60.9	57.7	35.5	14.5	2.5
Secondary Education	46.6	45.9	44.4	39.3	20.9	4.0
Tertiary Education	2.2	2.7	4.3	11.5	15.1	4.8
Education: all except tertiary	79.8	79.2	76.6	57.6	28.8	6.3
Total Health	90.8	90.9	87.2	64.4	27.1	3.6
Total Contributory Pensions	0.3	0.8	1.7	8.1	21.1	30.2
Income shares	0.4	2.3	6.2	20.6	45.9	27.3
Population shares	5.8	17.6	31.7	37.4	27.7	3.2

# Cobertura del gasto, Brazil

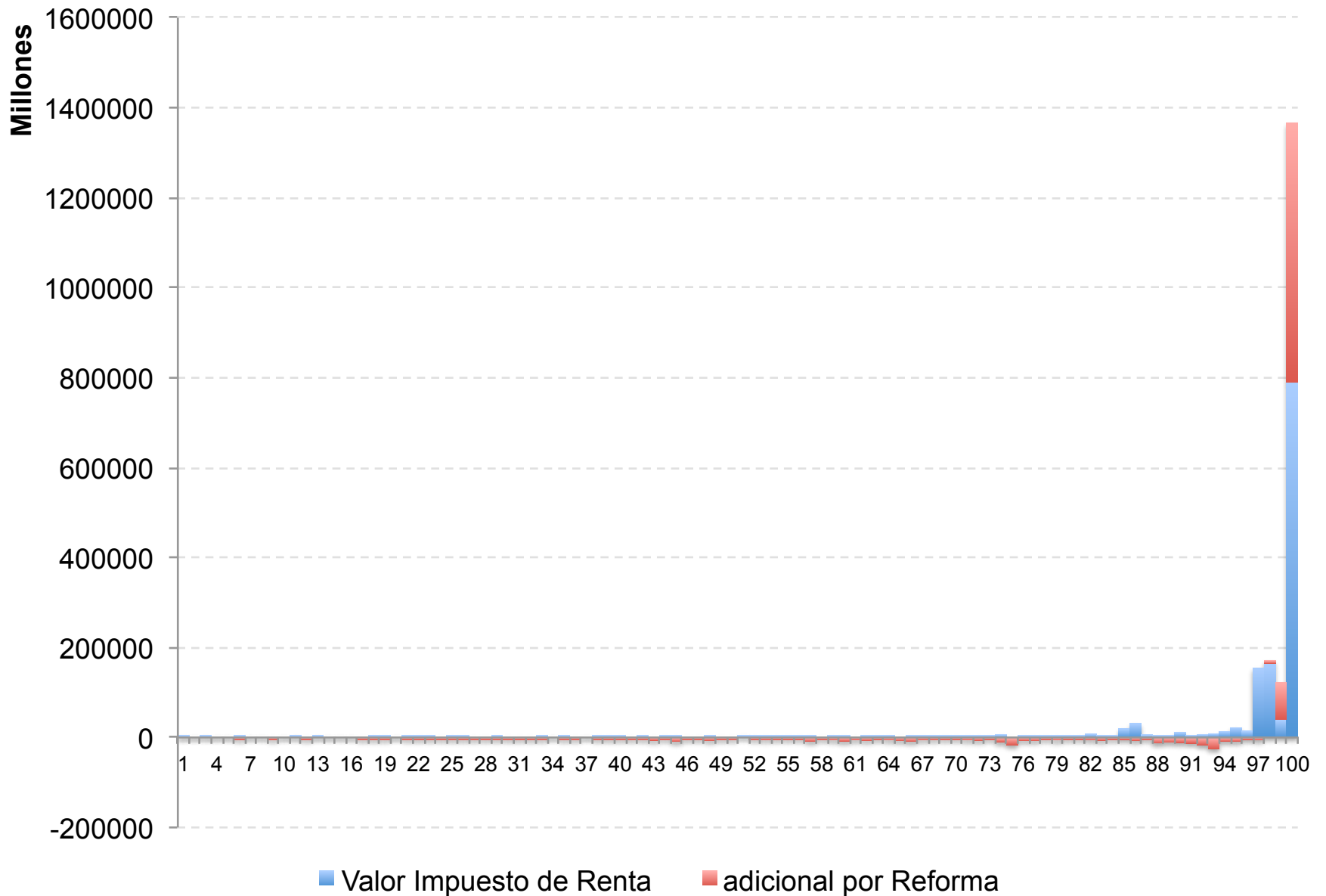
Social Spending	SHARE OF INDIVIDUALS IN BENEFICIARY HOUSEHOLDS					
	y < 1.25	y < 2.5	y < 4	4 < y < 10	10 < y < 50	y > 50
Bolsa_Familia	93.8	89.2	80.7	29.2	4.7	0.3
Special Pensions - Non contributory	44.1	32.9	22.6	7.7	1.0	0.6
Pre-school aged children	72.6	70.7	68.2	57.3	42.1	6.9
Primary	97.3	97.8	97.2	91.6	67.9	11.4
Secondary	79.6	80.8	80.2	75.6	57.7	14.4
Non-Tertiary	95.0	94.8	93.6	85.9	64.0	13.2
Tertiary	3.8	2.5	2.3	4.0	10.5	0.0
Contributory	29.7	51.8	67.2	91.4	93.9	94.2
Income shares	0.3	1.6	4.2	15.8	49.7	30.4
Population shares	5.8	15.4	26.7	33.5	35.3	4.5

# Simulación Reforma Tributaria usando Encuesta de Calidad de Vida 2010

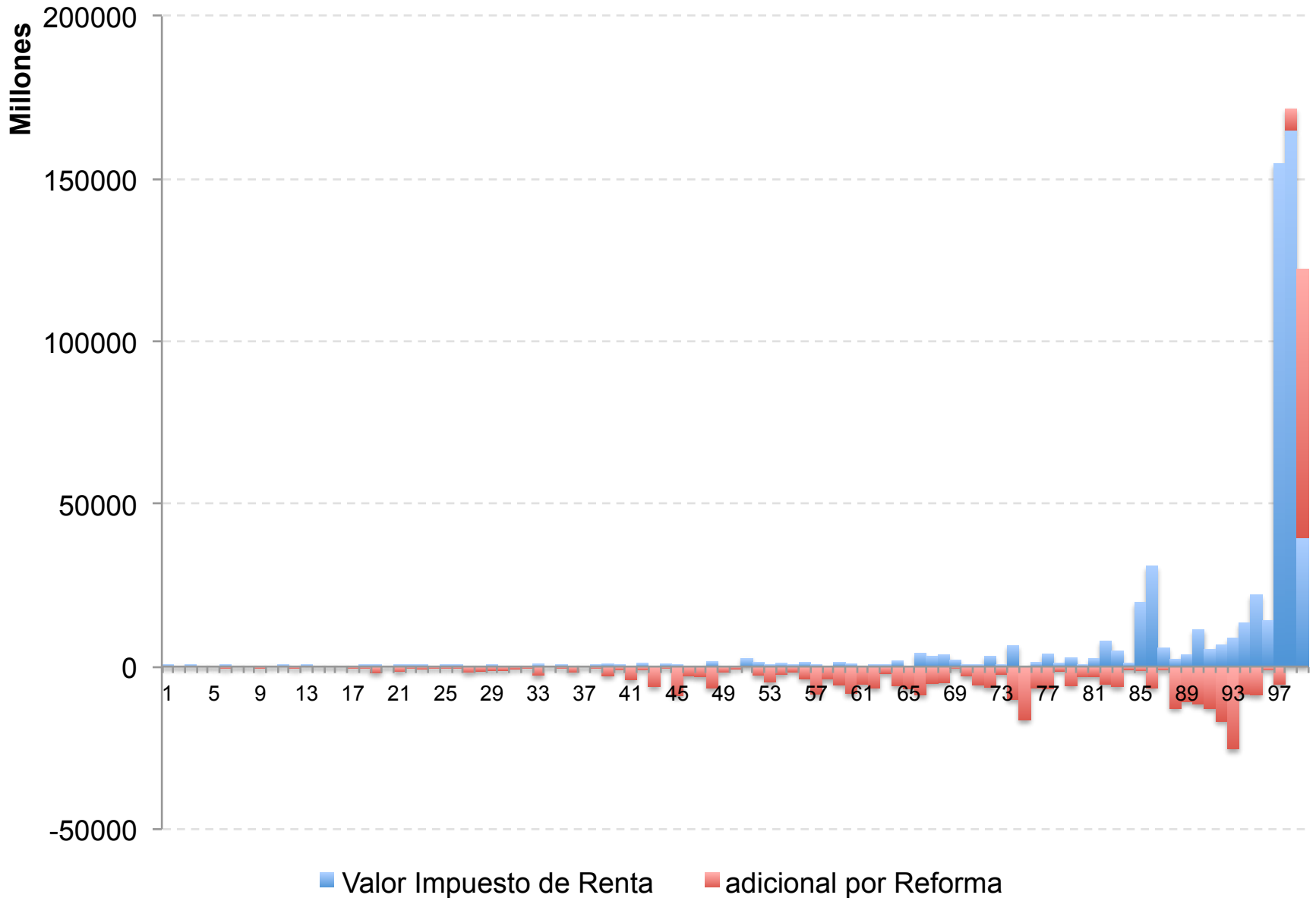
# Supuestos

- A todos los trabajadores independientes (autoempleados y patrones) que reportan ingreso laboral por debajo de 1548 UVT, se les devuelve 11% del valor de su ingreso.
- Para todos los trabajadores que reportan ingreso laboral igual o superior a 1548 UVT se calcula el impuesto mínimo usando la tabla del Impuesto Mínimo Alternativo Nacional (IMAN) y se sustituye el impuesto de renta reportado por este valor calculado, cuando el reportado es menor.
- Cuando el gasto por un producto para el que se modifica el IVA está empaquetado con el consumo de otros para los que el IVA no cambió, se deja el IVA previo a la reforma.

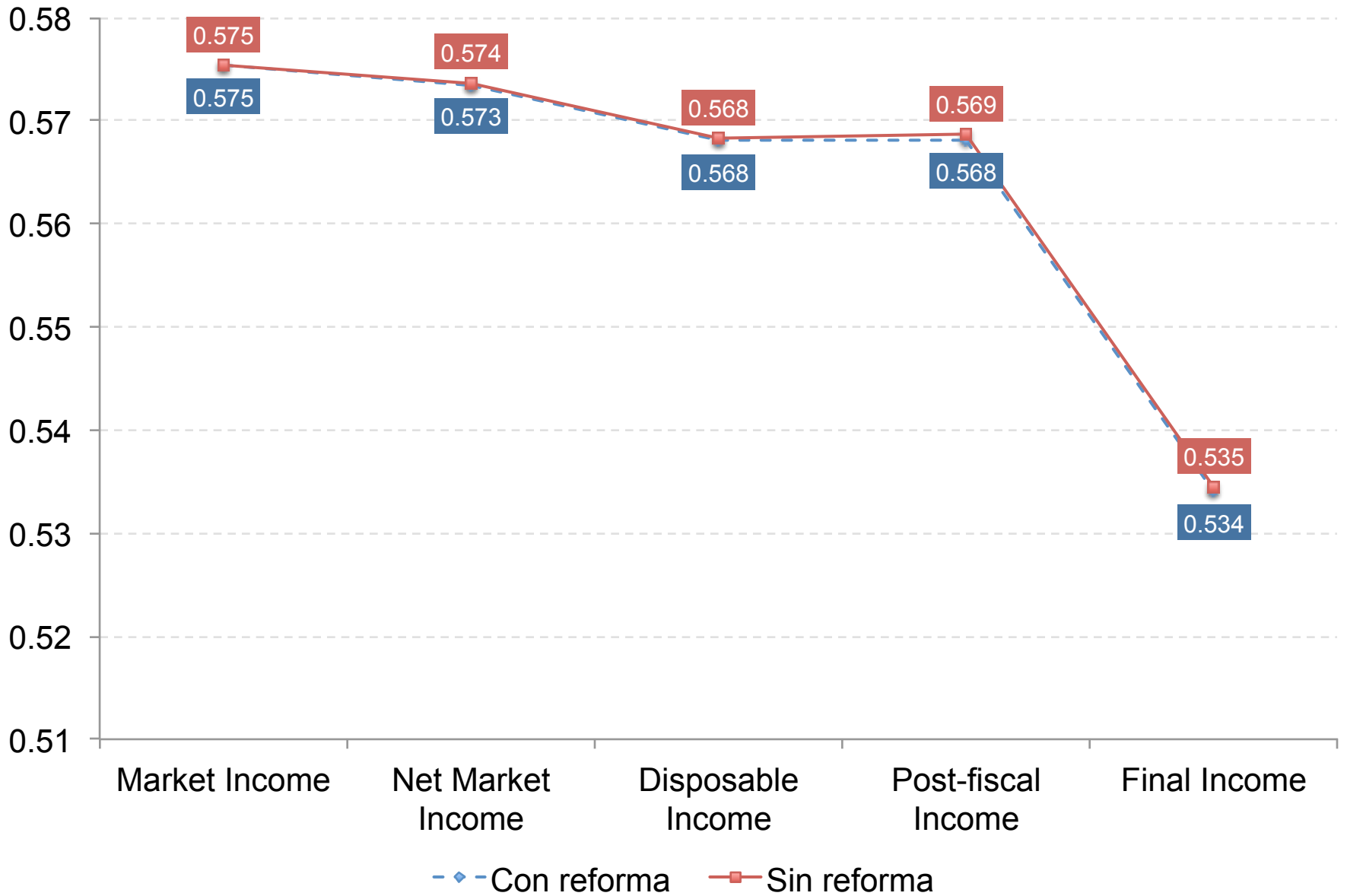
# El IMAN por percentil de ingreso



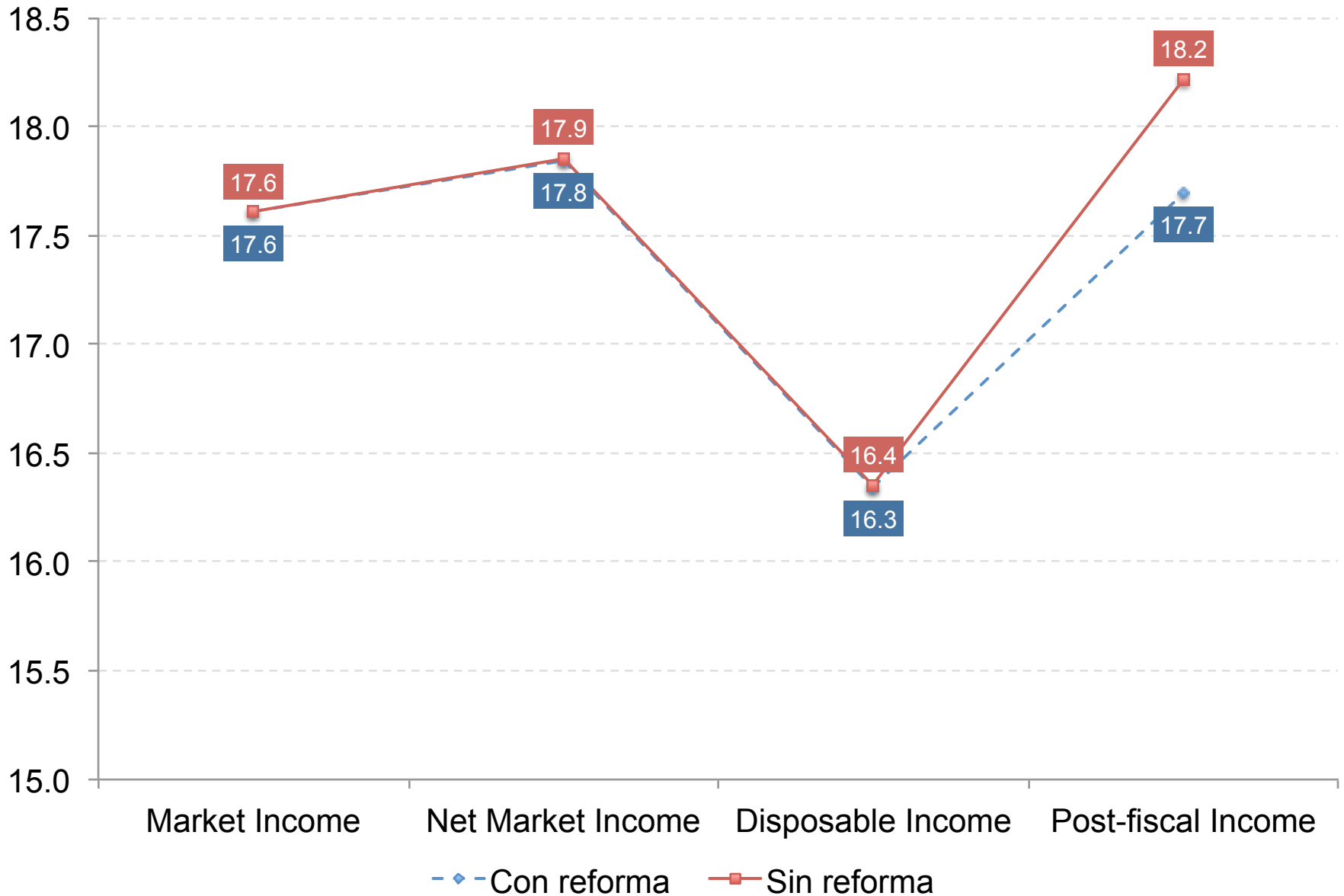
# El IMAN por percentil de ingreso – hasta percentil 99



# Índices de GINI

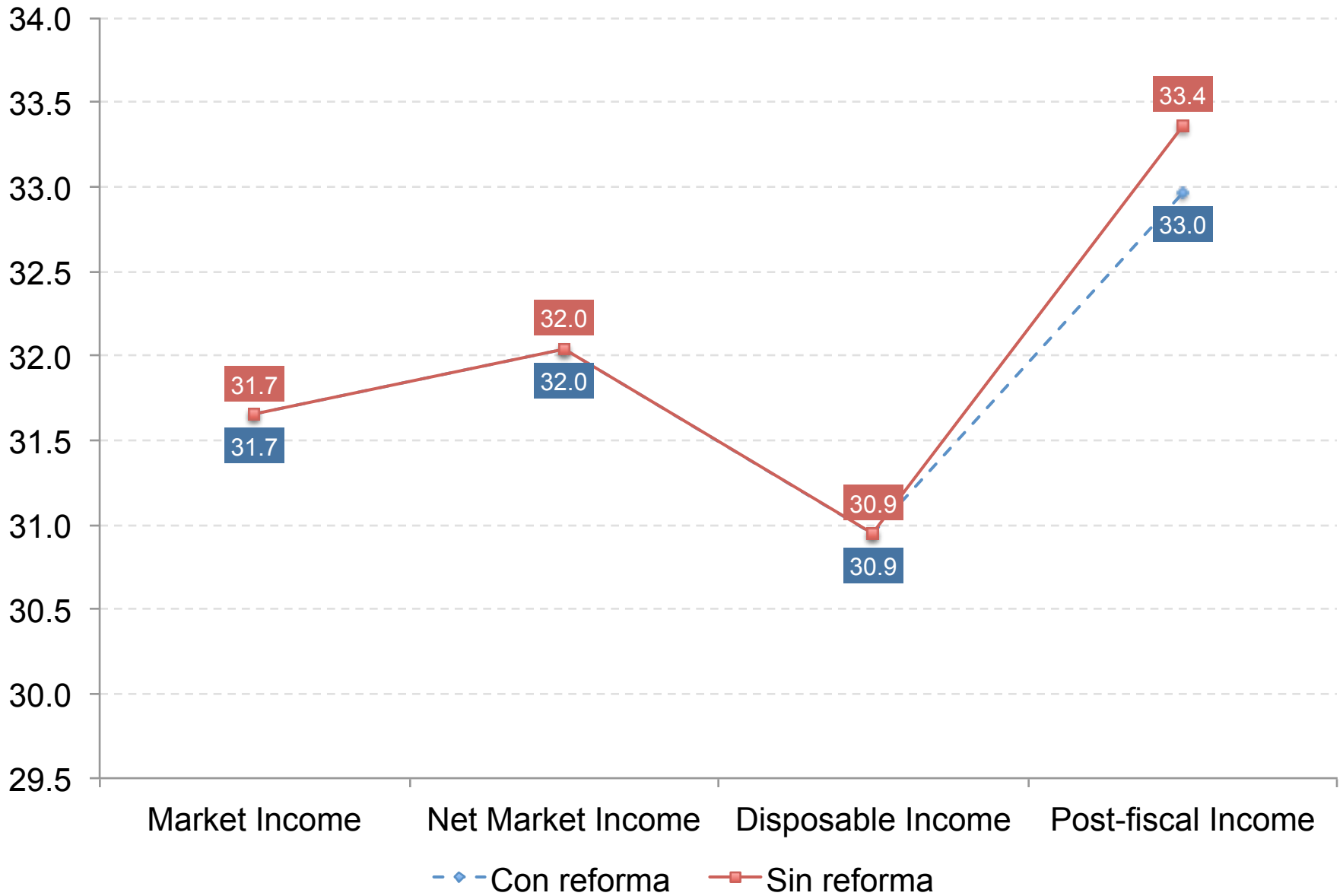


# Headcount Index \$2.5 PPP





# Headcount Index \$4 PPP



# Incidencia por grupos socioeconómicos - con la Reforma

Group:	Income per cápita - Max	Population shares	Direct Taxes and Contrib. to SS	Net Market Income	Familias en Acción y Adulto Mayor	Other Direct Transfer	All Direct Transfers	Disposable Income	Indirect Subsidies	Indirect Taxes	Net Indirect Taxes	Post-Fiscal Income	In-kind Education	In-kind Health	Housing and Urban	All In-kind Transfers	Final Income
y < 1.25	50,833	5.8	-0.3	-0.3	19.2	1.5	20.7	20.5	23.6	-15.8	7.7	28.2	136.4	57.6	0.4	194.3	222.5
1.25 <= y < 2.5	101,833	11.8	-0.5	-0.5	8.1	0.2	8.3	7.9	11.0	-12.0	-0.9	7.0	53.6	23.8	0.2	77.6	84.5
2.50 <= y < 4	162,990	14.0	-0.8	-0.8	4.0	0.1	4.1	3.3	7.3	-11.1	-3.9	-0.6	29.7	12.2	0.1	42.0	41.5
4 <= y < 10	407,500	37.4	-1.3	-1.3	1.0	0.0	1.1	-0.3	4.1	-8.6	-4.5	-4.7	13.1	4.3	0.2	17.6	12.8
10 <= y < 50	2,037,222	27.7	-1.9	-1.9	0.1	0.1	0.1	-1.8	1.1	-5.0	-3.9	-5.7	3.2	0.5	0.3	4.0	-1.7
50 <= y	-	3.2	-2.4	-2.4	0.0	0.0	0.0	-2.4	0.1	-1.4	-1.3	-3.7	0.2	0.0	0.0	0.2	-3.6
Total		0.0	-1.8	-1.8	0.6	0.1	0.7	-1.2	1.9	-5.2	-3.2	-4.4	7.0	2.3	0.2	9.4	5.0

# Incidencia por grupos socioeconómicos - antes de la Reforma

Group:	Income per cápita - Max	Population shares	Direct Taxes and Contrib. to SS	Net Market Income	Familias en Acción y Adulto Mayor	Other Direct Transfer	All Direct Transfers	Disposable Income	Indirect Subsidies	Indirect Taxes	Net Indirect Taxes	Post-Fiscal Income	In-kind Education	In-kind Health	Housing and Urban	All In-kind Transfers	Final Income
y < 1.25	50,833	5.8	-0.3	-0.3	19.2	1.5	20.7	20.5	23.6	-16.6	7.0	27.4	136.4	57.6	0.4	194.3	221.8
1.25 <= y < 2.5	101,833	11.8	-0.5	-0.5	8.1	0.2	8.3	7.9	11.0	-12.7	-1.6	6.2	53.6	23.8	0.2	77.6	83.8
2.50 <= y < 4	162,990	14.0	-0.8	-0.8	4.0	0.1	4.1	3.3	7.3	-12.4	-5.1	-1.8	29.7	12.2	0.1	42.0	40.2
4 <= y < 10	407,500	37.4	-1.4	-1.4	1.0	0.0	1.1	-0.3	4.1	-9.4	-5.3	-5.6	13.1	4.3	0.2	17.6	12.0
10 <= y < 50	2,037,222	27.7	-2.0	-2.0	0.1	0.1	0.1	-1.9	1.1	-5.4	-4.3	-6.1	3.2	0.5	0.3	4.0	-2.1
50 <= y	-	3.2	-2.1	-2.1	0.0	0.0	0.0	-2.0	0.1	-1.4	-1.3	-3.3	0.2	0.0	0.0	0.2	-3.2
Total		0.0	-1.8	-1.8	0.6	0.1	0.7	-1.1	1.9	-5.6	-3.6	-4.7	7.0	2.3	0.2	9.4	4.7