

POLÍTICA FISCAL E EQUIDADE

CLAUDINEY PEREIRA

W.P. CAREY SCHOOL OF BUSINESS, ARIZONA STATE UNIVERSITY
NON-RESIDENT RESEARCH ASSOCIATE, COMMITMENT TO EQUITY
INSTITUTE AT TULANE UNIVERSITY

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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.COMMITMENTOEQUITY.ORG/](http://www.commitmentoequity.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

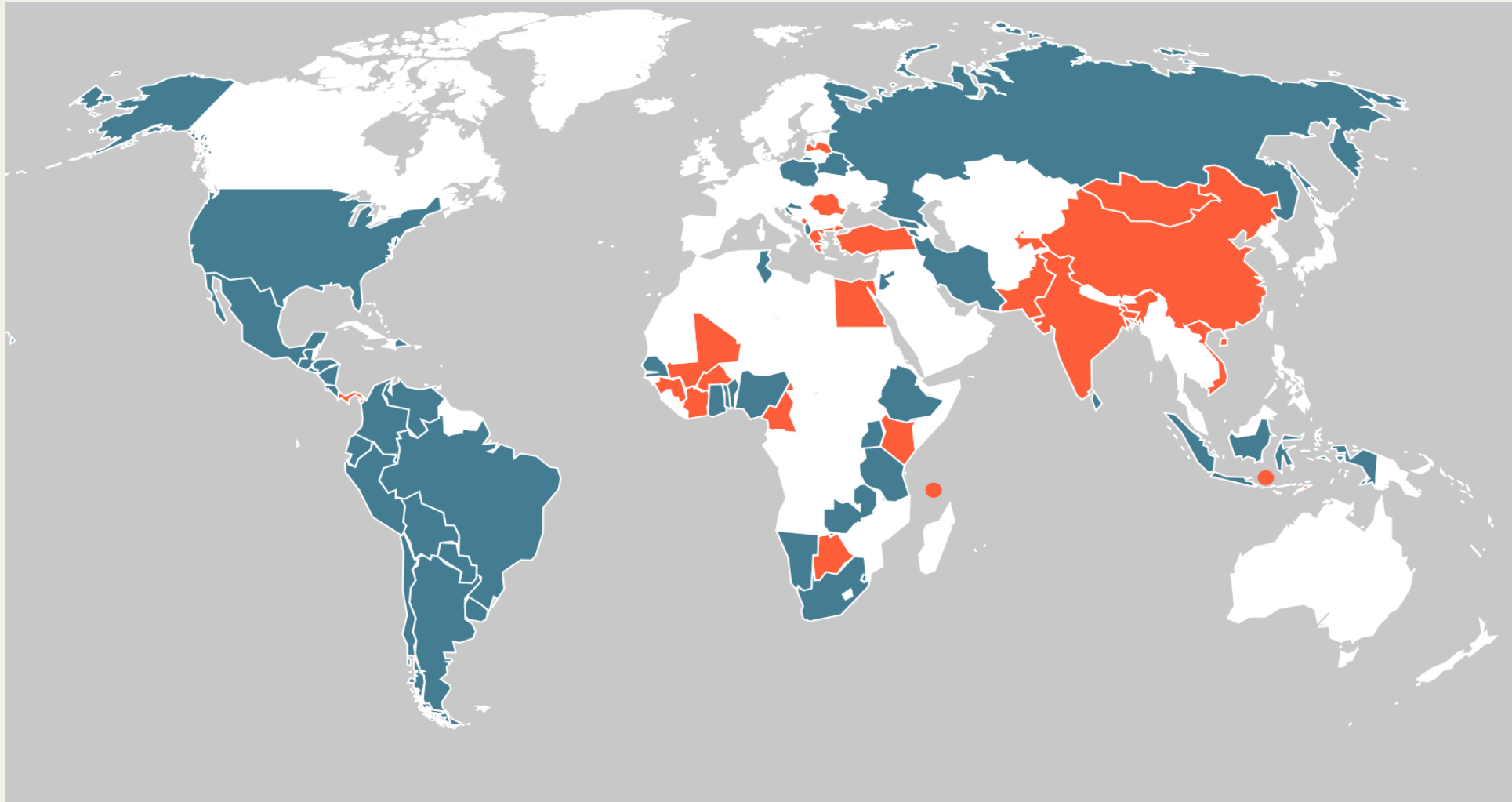
Objetivo: Medir o impacto da política fiscal na desigualdade e pobreza usando uma metodologia que nos permite fazer comparações entre países

➤ 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
- 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



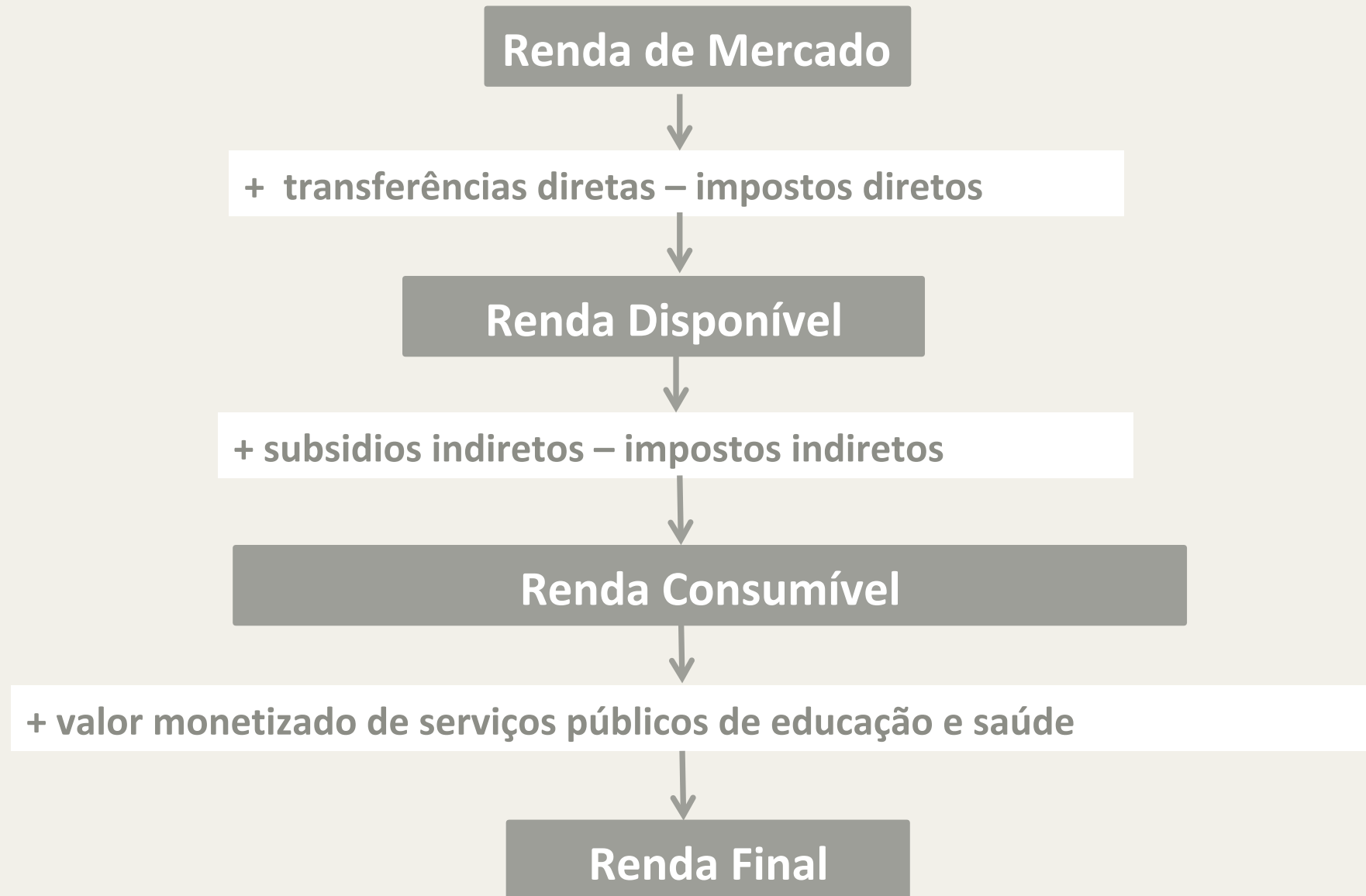
3.METODOLOGIA



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?]*

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?]*

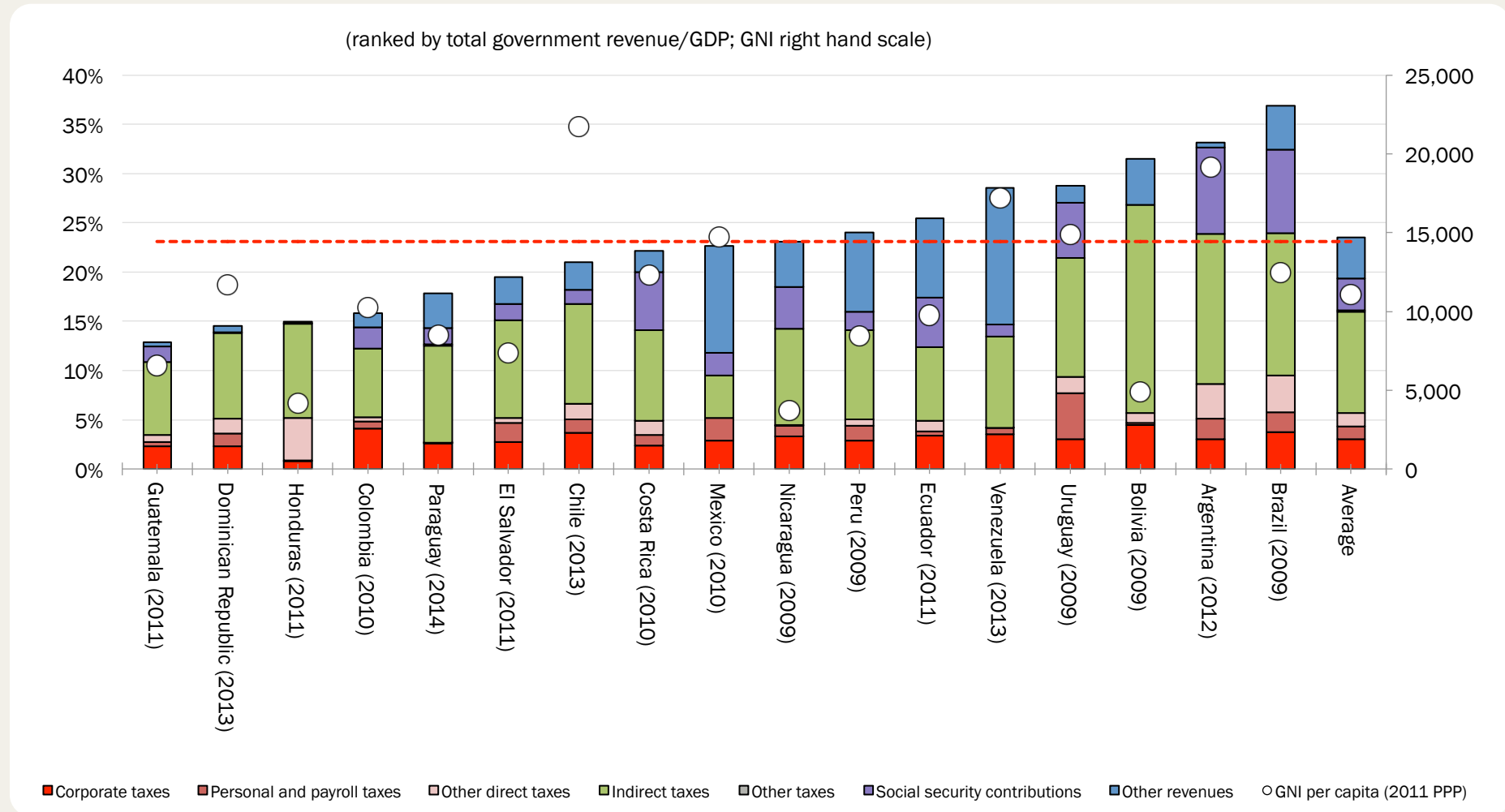


5.RESULTADOS PARA A AMÉRICA LATINA

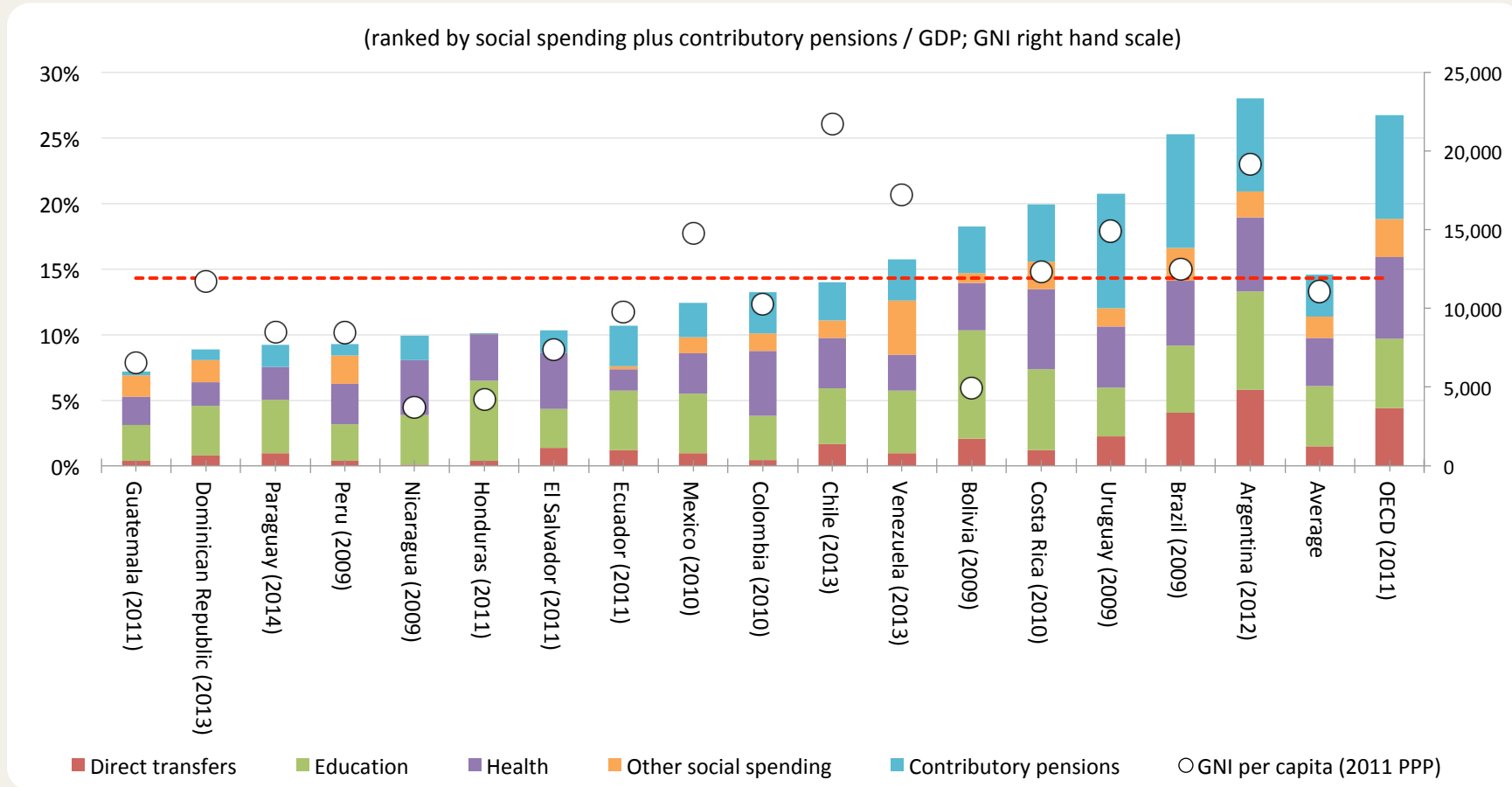


17 países (2009-2014*): Argentina, Bolivia, Brasil, Chile, Colombia, Costa Rica, Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Paraguay, Peru, Uruguay and Venezuela

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

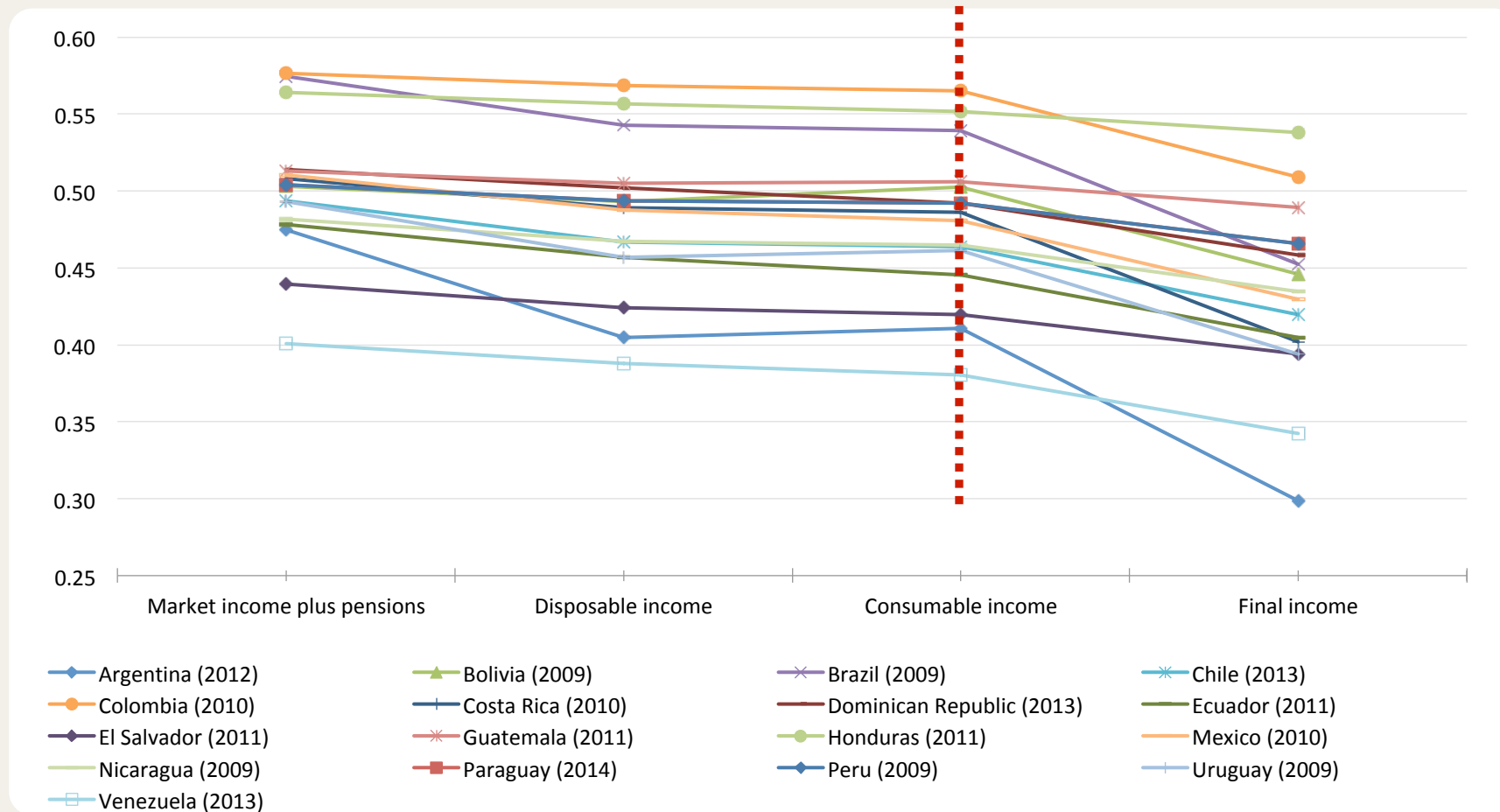


Gasto Social (% PIB, 2009-2014*)



Política Fiscal e Desigualdade

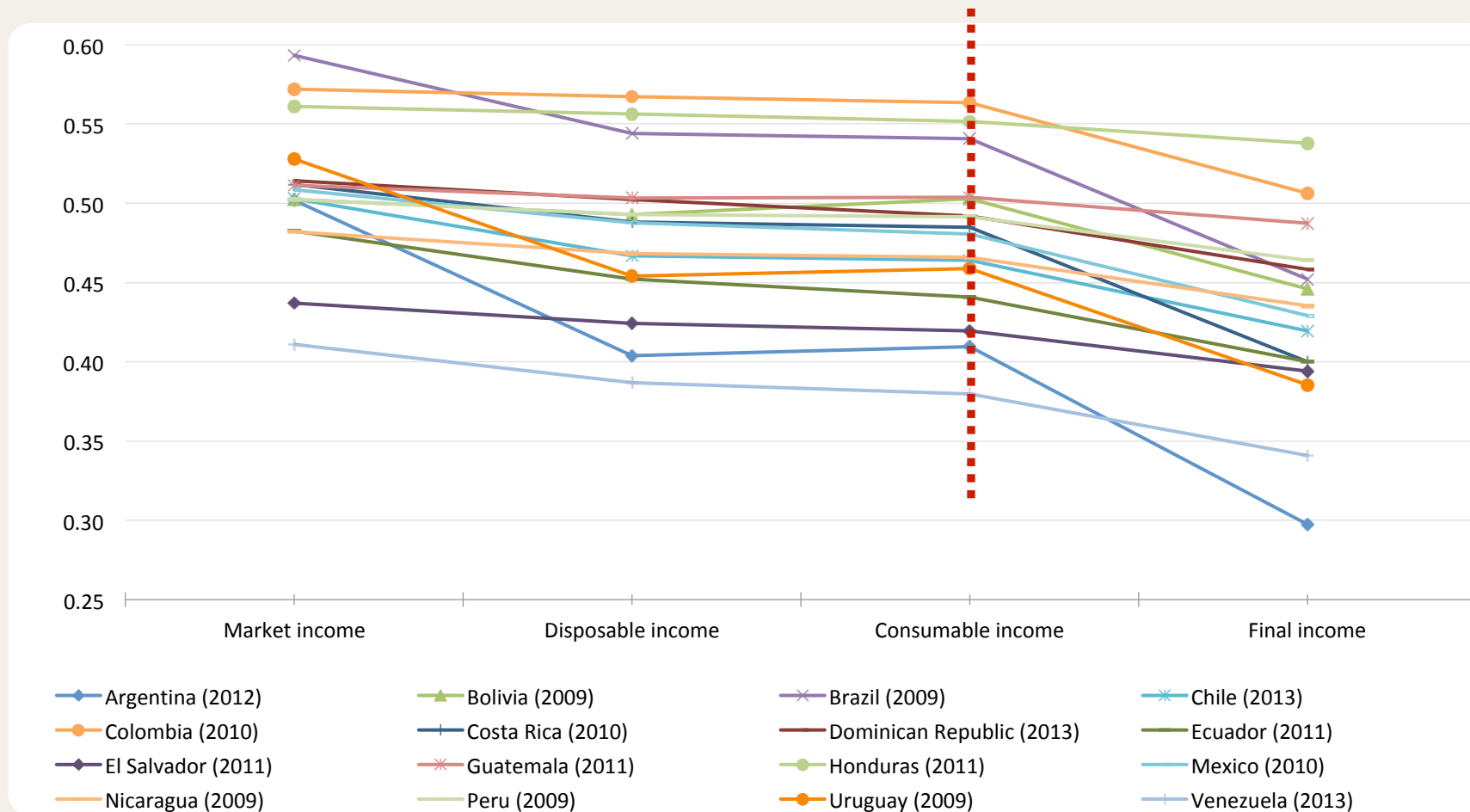
Aposentadorias não são consideradas transferências



Source: Lustig (2018)

Política Fiscal e Desigualdade

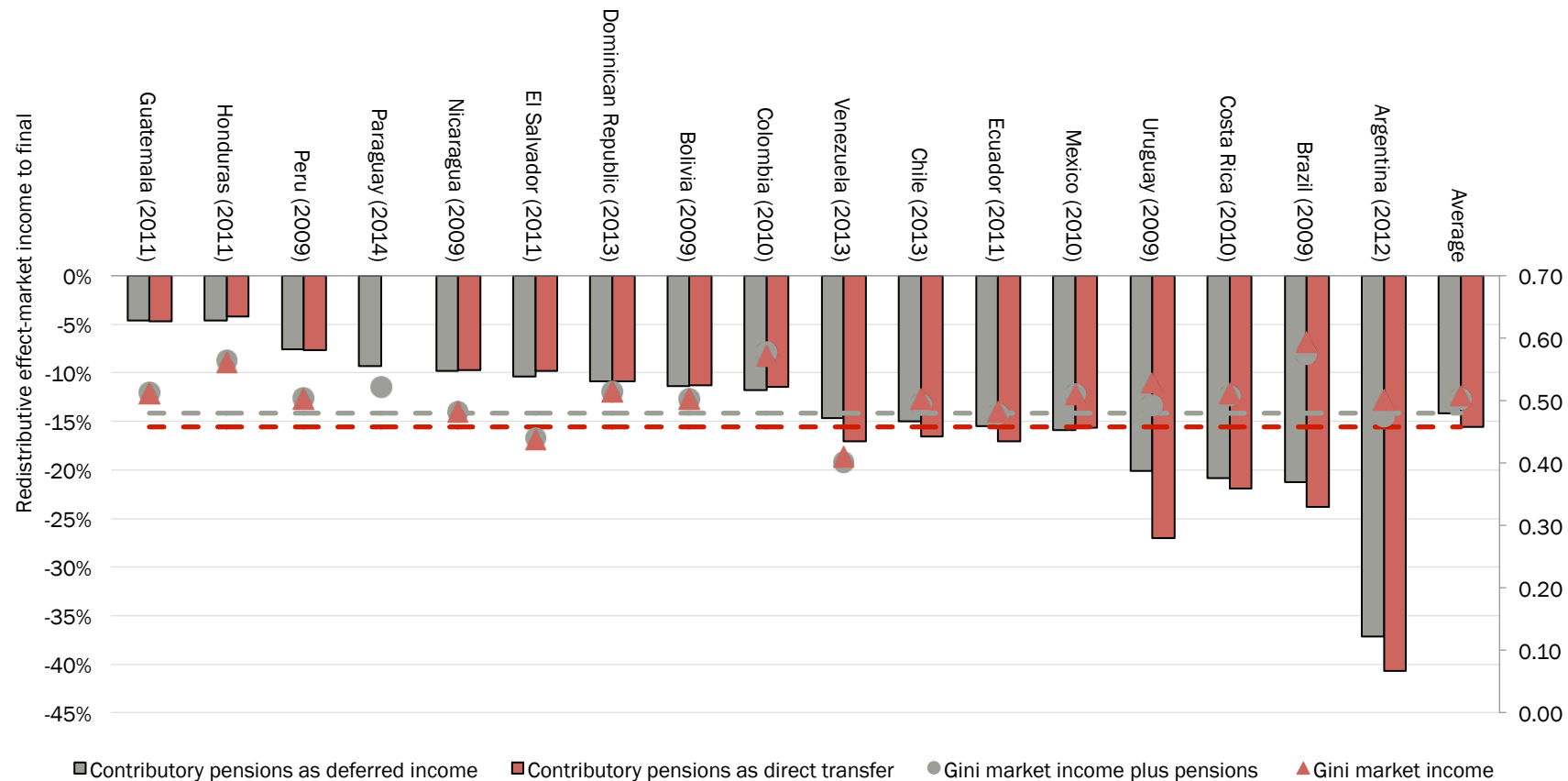
Aposentadorias são consideradas transferências



Source: Lustig (2018)

Efeito Redistributivo (%)

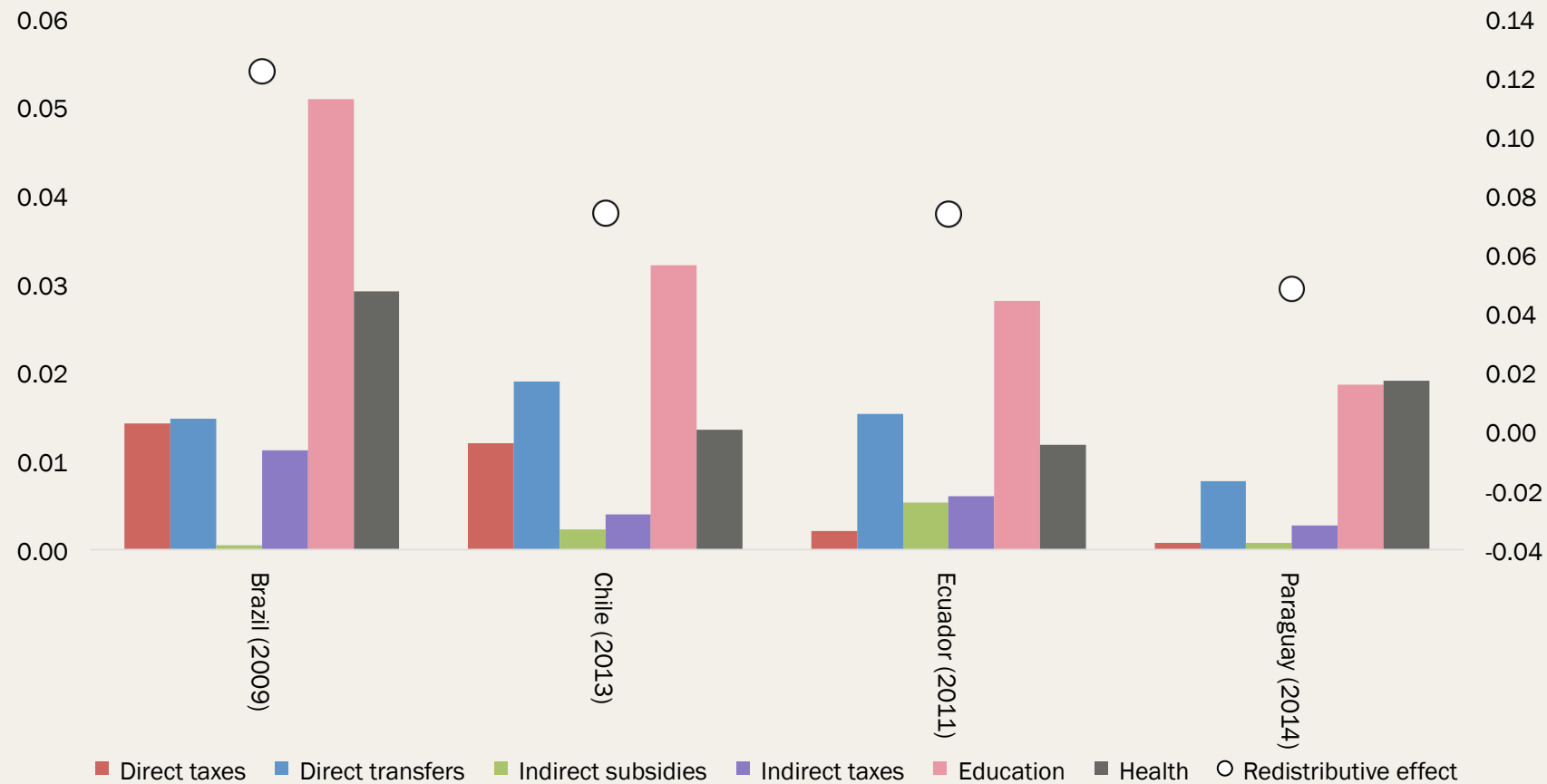
(ranked by redistributive effect (left hand scale); Gini coefficients right hand scale)



Source: Lustig (2018)

Contribuição dos Impostos e Transferências na Renda Final

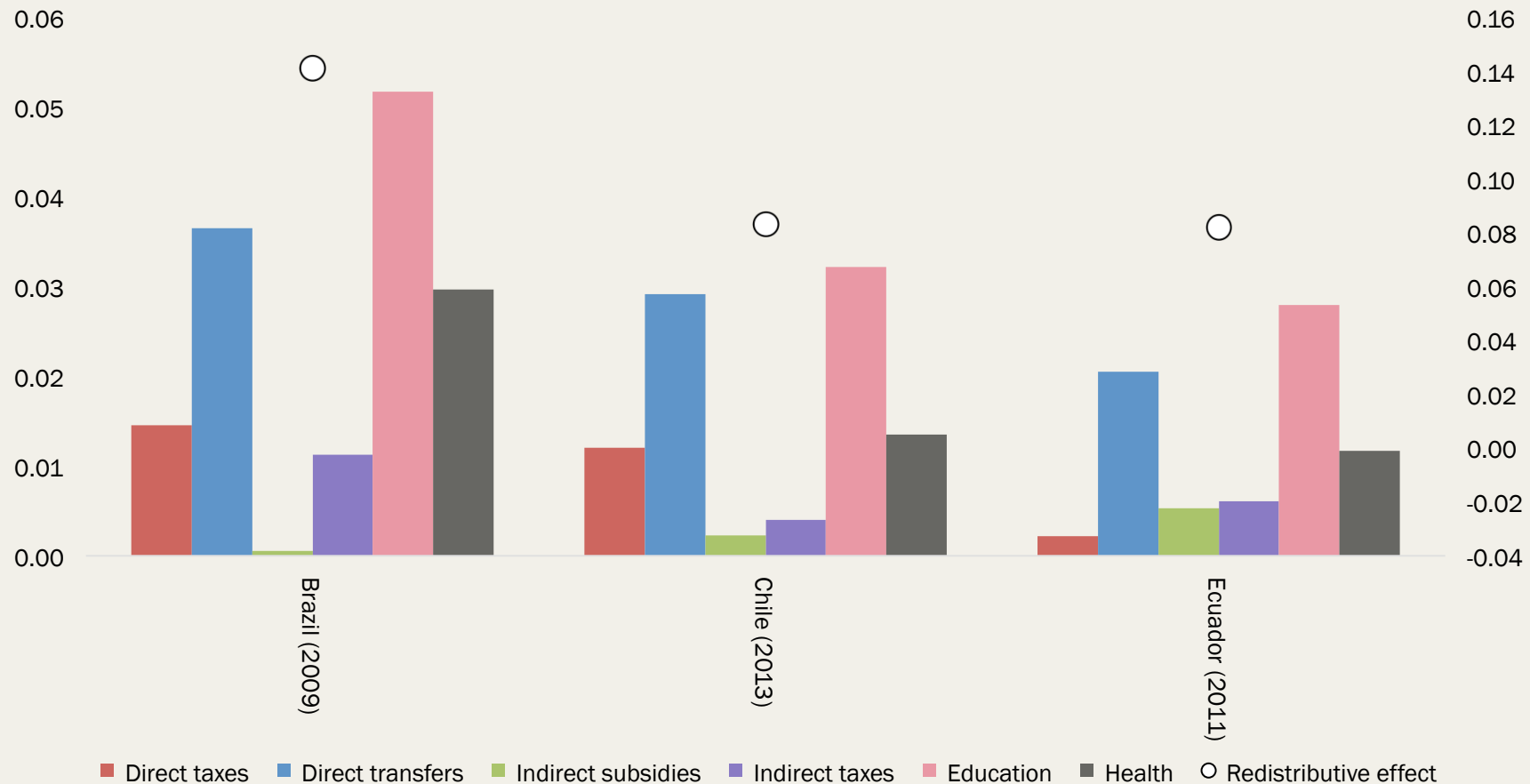
Aposentadorias não são consideradas transferências



Source: Lustig (2018)

Contribuição dos Impostos e Transferências na Renda Final

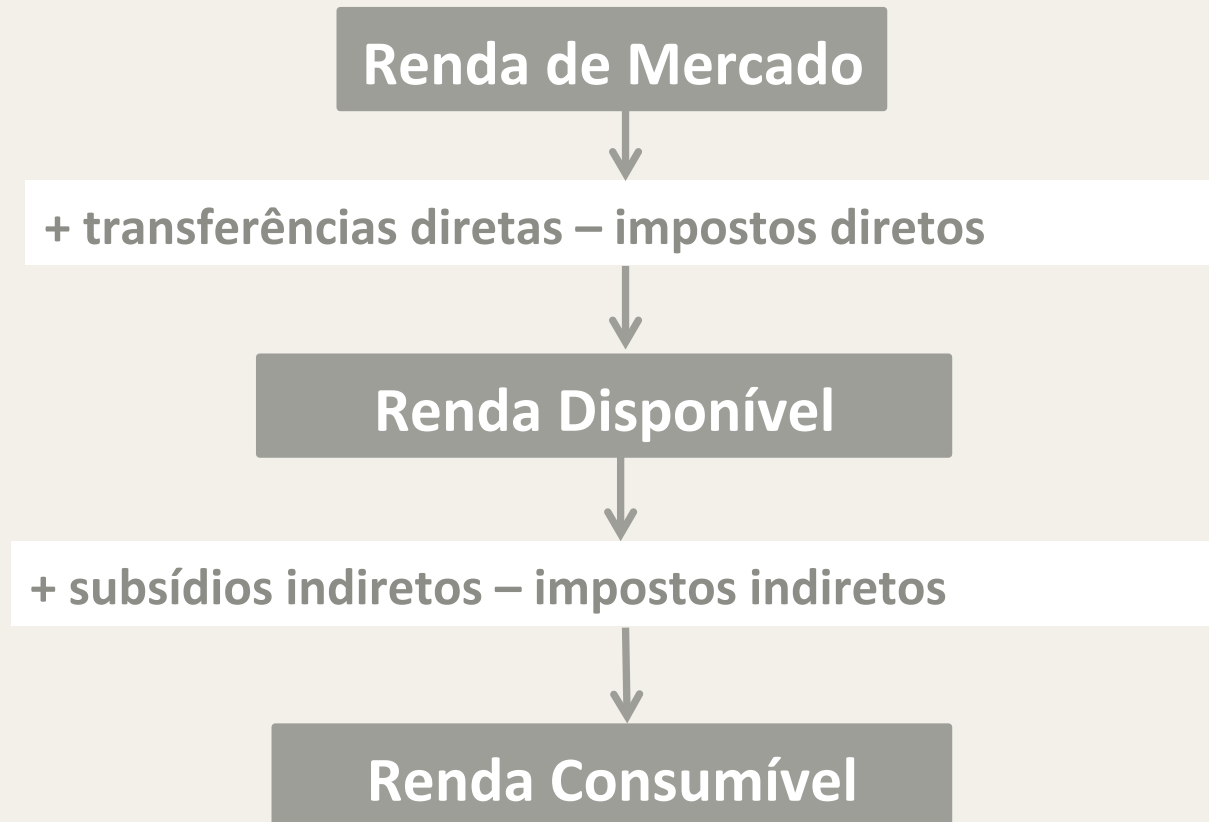
Aposentadorias são consideradas transferências



- Política fiscal equalizadora, mas o nível 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*

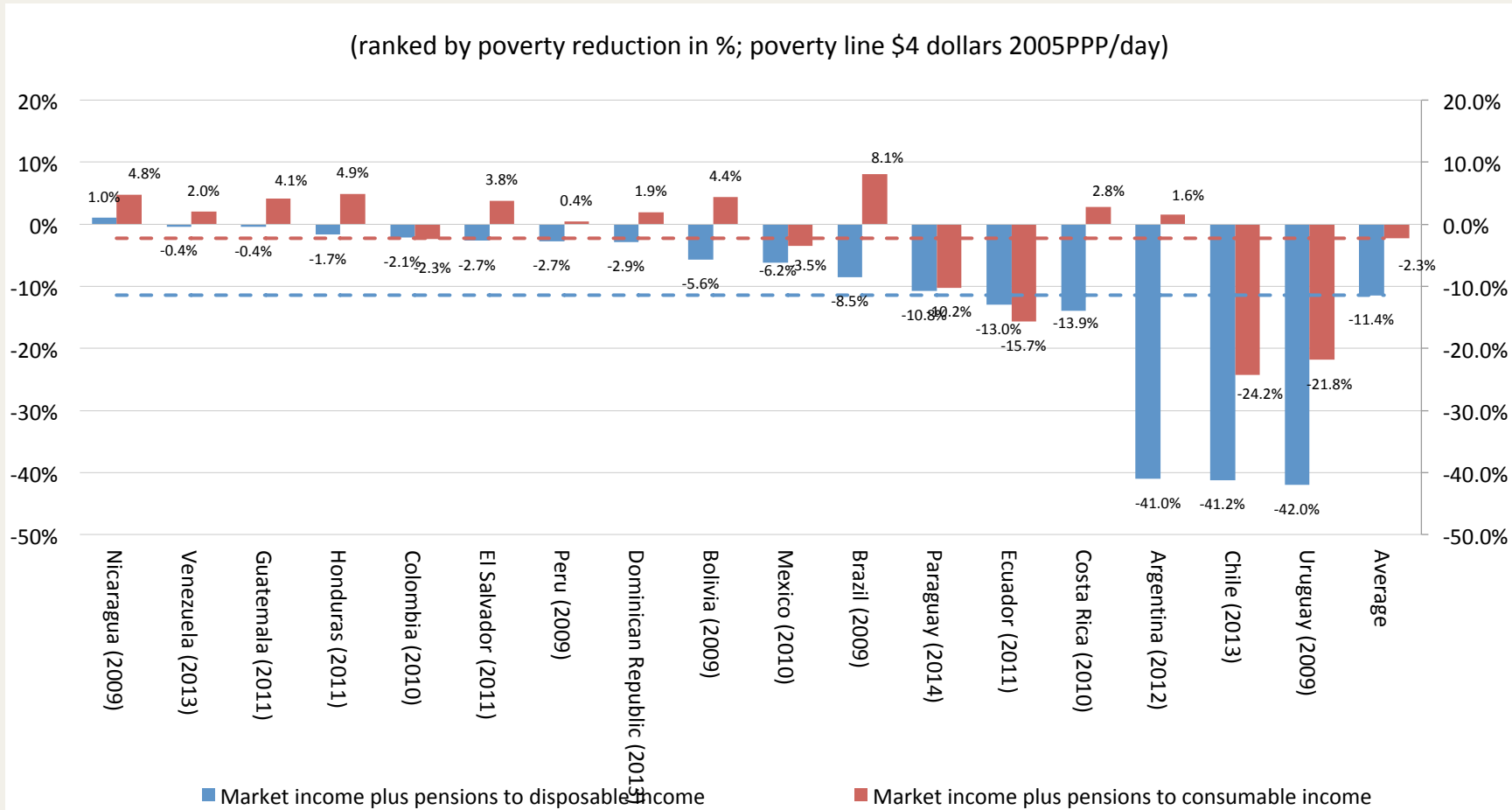
Note: Linhas de pobreza em 2005 PPP

Definições



Política Fiscal e Redução da Pobreza

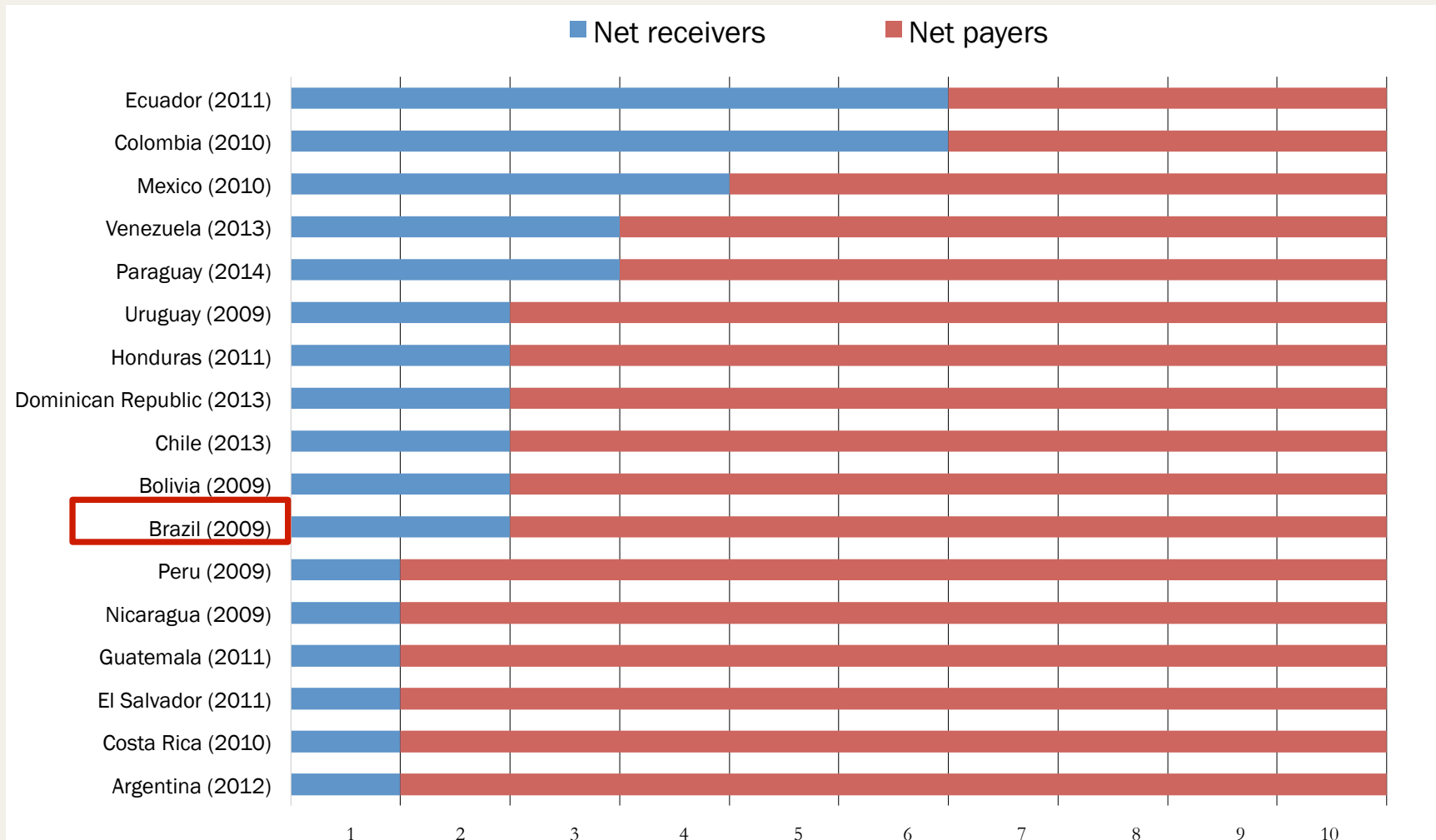
\$4 dolares 2005 PPP/dia; %; e pensões não são consideradas transferências



Source: Lustig (2018)

Beneficiários e pagadores líquidos (decil)

Aposentadorias não são consideradas transferências

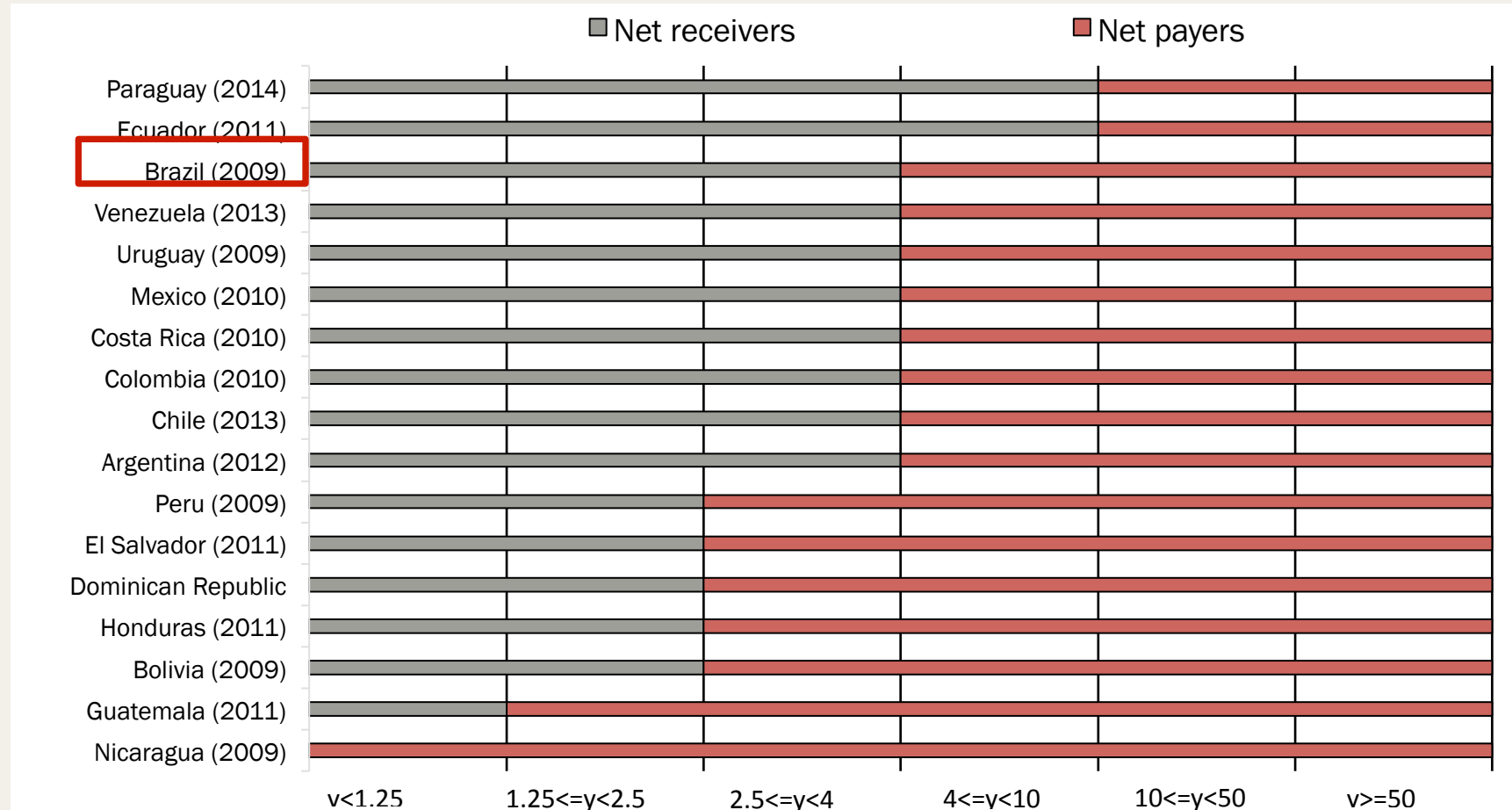


Source: Lustig (2018)

Beneficiários e pagadores líquidos

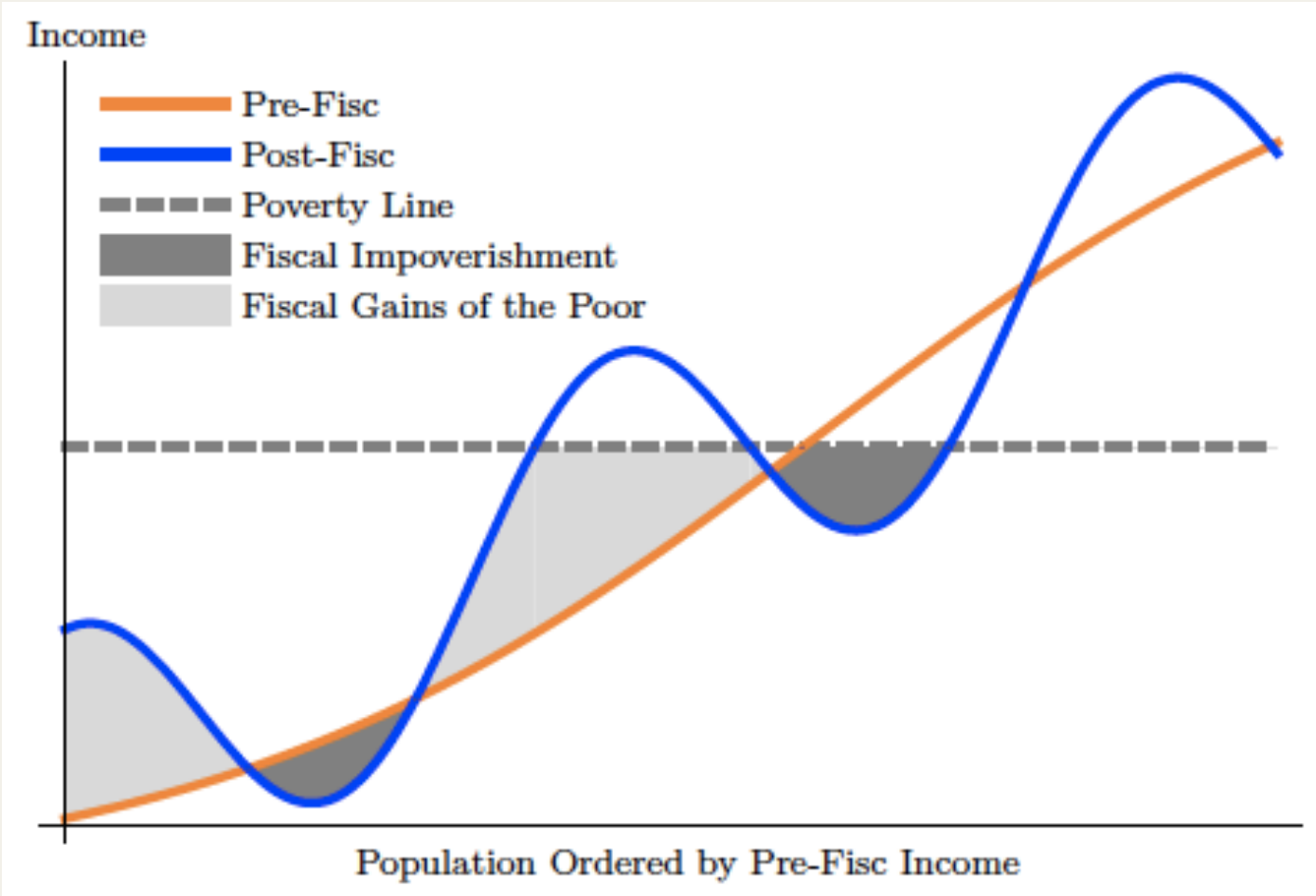
(grupos de renda; dólares 2005 PPP/dia)

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



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, imposto de renda negativo

The image features two large, thick, black L-shaped brackets. One is positioned on the left side, with its vertical bar extending downwards and its horizontal bar extending to the right. The other is on the right side, with its vertical bar extending upwards and its horizontal bar extending to the left. These brackets frame the central text.

OBRIGADO !

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