



PROJECT MUSE®

Commitment to Equity Handbook

Nora Lustig

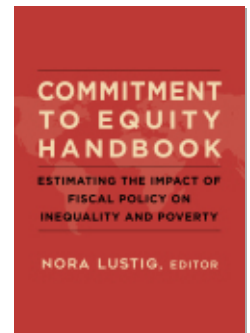
Published by Brookings Institution Press

Lustig, Nora.

Commitment to Equity Handbook: Estimating the Impact of Fiscal Policy on Inequality and Poverty.

Brookings Institution Press, 2018.

Project MUSE.muse.jhu.edu/book/61437.



➔ For additional information about this book
<https://muse.jhu.edu/book/61437>

ABOUT THE AUTHORS

LAURA ABRAMOVSKY is an independent economic consultant and researcher, and a research associate at the Institute for Fiscal Studies (IFS) in the United Kingdom. She has more than fifteen years of experience in microeconomic research and public policy evaluation. Her current work focuses on tax and social protection policy and program and impact evaluation in developing countries. She is one of the founders of the IFS's UK Department for International Development-funded Centre for Tax Analysis in Developing Countries (TAXDEV). This program aims at generating new research, analysis, and in-country analytical capacity in the area of tax and benefit policy and administration in a range of developing countries. She obtained her Ph.D. in economics from University College London.

JAMES ALM is Chair of the Department of Economics at Tulane University. Previously, he was Regents Professor in the Department of Economics at the Andrew Young School of Policy Studies at Georgia State University in Atlanta, Georgia, where he served as chair of the department and dean of the school. He has also taught at Syracuse University and at the University of Colorado at Boulder. He earned his master's degree in economics at the University of Chicago and his doctorate at the University of Wisconsin-Madison. Much of his research has examined the responses of individuals and firms to taxation, in such areas as tax compliance, the tax treatment of the family, income reporting, tax reform, and tax incidence. He has also worked extensively on fiscal and decentralization reforms domestically and overseas. He has served as editor of *Public Finance Review* and as president of the Southern Economic Association.

RODRIGO ARANDA is a Ph.D. candidate in the Department of Economics at Tulane University. His research focuses on the economics of obesity and health, as well as poverty, inequality, and fiscal impact of taxes and transfers. He has worked as a consultant of the Inter-American Development Bank and as part of the team measuring poverty and inequality at Consejo Nacional de Evaluacion de la Politica de Desarrollo

Social (CONEVAL; National Council of Social Development Policy Evaluation) in Mexico. He became a Research Associate of the CEQ Institute in 2017.

JAIME ARISTY-ESCUDE is an economist and mathematician in the Dominican Republic. He is a professor of mathematical economics at Instituto Tecnológico de Santo Domingo (INTEC) and has been a consultant for numerous international organizations. He is the author of conference papers that have been presented at the Massachusetts Institute of Technology, Harvard, and the University of London. In 2011, he received the INTEC Outstanding Alumni Award. He is a member of the American Economic Association and the Econometric Society. He became a nonresident Research Associate of the CEQ Institute in 2017. He holds a master of science in financial mathematics from the University of Chicago.

JEREMY BAROFSKY is the Vice President of Applied Research and Evaluation at ideas42 and a Nonresident Fellow in Governance Studies at the Brookings Institution. Barofsky is interested in the intersection between poverty and health and also studies how behavioral models of decision-making can increase well-being and human capital. His work has been published in the *Journal of Health Economics*, the *Lancet*, and *Health Affairs*. He became a nonresident Research Associate of the CEQ Institute in 2017. He received his doctorate in global health and population (economics) from Harvard University's T. H. Chan School of Public Health and holds a master of arts in economics from Boston University.

MARGARITA BENEKE DE SANFELIU is the director of the Center for Research and Statistics at Fundación Salvadoreña para el Desarrollo Económico y Social (FUSADES). With more than twenty-five years of experience coordinating interdisciplinary research teams and designing, implementing, and analyzing social and economic research, she has directed and conducted empirical quantitative and mixed methods research, including surveys (household, individuals, enterprises, and so on). Recent research and publications have focused on women's economic empowerment; labor market; youth, poverty, and vulnerability; household income dynamics; migration and remittances; crime prevention; fiscal incidence of social programs; and impact evaluation of social programs. She became a nonresident Research Associate of the CEQ Institute in 2017. Beneke de Sanfelio holds a master of science in industrial engineering from the University of Oklahoma, with a concentration on math modeling.

MARISA BUCHELI is a professor in the Department of Economics of the Faculty of Social Sciences at Universidad de la República in Uruguay. Her research focuses on income inequality, poverty, discrimination, and the role of private transfers and social policies. She is also interested in several areas of population studies. Her work has been published in *Economics and Philosophy*, the *Journal of Pension Economics and Finance*, the *Journal of Interpersonal Violence*, and *Latin American Politics and Society*, among

others. She became a nonresident Research Associate of the CEQ Institute in 2017. She received her doctorate in economics from the University of Granada.

GARY BURTLESS holds the Whitehead Chair in Economic Studies at the Brookings Institution in Washington, DC. His research focuses on issues connected with aging, income distribution, labor markets, social insurance and pension policy, and behavioral effects of government tax and transfer policy. Burtless has coauthored six books and edited or coedited five additional volumes. He served five years as coeditor of the *Brookings-Wharton Papers on Urban Affairs* and earlier served as associate editor of the *Journal of Human Resources*. Burtless graduated from Yale College in 1972 and received a Ph.D. in economics from the Massachusetts Institute of Technology in 1977.

MAYNOR CABRERA is the CEQ Institute's Associate Director for Latin America and has participated in CEQ Assessments of the Dominican Republic, Guatemala, Nicaragua, and Senegal. An economist with expertise in fiscal policy, human development, and macroeconomics, he was Secretary of the Commission of the Fiscal Pact of Guatemala and has worked as an adviser to government agencies and as a consultant to international organizations. He is the author of articles published in leading development journals and international organizations. He holds a master's degree in applied economics from the Catholic University of Chile and studied tax policy at the Harvard Kennedy School of Government.

CRISTINA CARRERA is a research assistant at the CEQ Institute since April 2016 where, among other functions, she has built expertise on data automation tools for the systematization and quality assurance of results from the *CEQ Assessments*. She holds a bachelor of arts in economics from the Benemerita Universidad Autonoma de Puebla (BUAP) in Mexico. She has served as a survey coder at the Mexican Institute of Statistics and Geography (INEGI). She has also taught math levelling courses at BUAP.

ENRIQUE DE LA ROSA is a Ph.D. student in Development Studies with Reference to Emerging Economies at King's College London. His research focuses on living standards, inequality, and economic development in Mexico. He has also held several positions in Mexican public administration including Advisor to the President of Mexico and Economic Deputy Director at the Federal Telecommunications Commission. He holds a master of science degree in economic analysis and policy from Tulane University in New Orleans, Louisiana and a bachelor of arts in economics from the *Universidad de las Americas Puebla* (UDLAP). He became a research associate of the CEQ Institute in 2016.

GISELLE DEL CARMEN is a consultant in the Poverty and Equity Global Practice at the World Bank, where she focuses on Latin America and the Caribbean. She has been working on poverty, inequality, and labor market analysis. Before joining the World

Bank, she worked at the Ministry of Finance of Honduras. She holds a master's degree in public administration from the London School of Economics and Political Science.

ALI ENAMI is a Ph.D. candidate at the Department of Economics at Tulane University and a resident Research Associate at the CEQ Institute. His research focuses on the socioeconomic effects of fiscal policies in various areas such as poverty, inequality, migration, and educational achievement. Additionally, his research interests include topics in health economics and political science. His research has been published in the *Journal of Policy Modeling*, *Regional Science and Urban Economics*, and *Party Politics* and has been funded by the Economic Research Forum.

ALAN FUCHS is a senior economist in the Poverty and Equity Global Practice of the World Bank. He has led operations and analytical work on social inclusion, risk management, and fiscal incidence in Chile, Colombia, the Dominican Republic, and Uruguay. His research focuses on development economics, applied microeconomics, insurance, and energy and has peer-reviewed publications in the *American Economic Review*, the *American Economic Journal: Economic Policy*, and the *American Journal of Agricultural Economics*. Prior to joining the World Bank, he worked for the United Nations Development Program (UNDP) and the Mexican Government. Fuchs holds a Ph.D. from the University of California, Berkeley.

ASTRID HAAS is a Senior Country Economist working with the International Growth Centre (IGC). She became a nonresident Research Associate of the CEQ Institute in 2017. Her current research specializes on policy-related questions in urban economics, specifically in the areas of municipal finance, urban mobility, and land tenure. She is a Ph.D. candidate in the Innovative Governance of Large Urban Systems program at the Ecole Polytechnique Federale de Lausanne. She holds a master of arts from Johns Hopkins University and has been nominated by the University of Cape Town as one of Africa's Young Leaders.

SEAN HIGGINS is a postdoctoral fellow at the University of California, Berkeley's Center for Effective Global Action and codirector of the CEQ Data Center and Software Development. His research focuses on financial inclusion in developing countries and on the impact of taxes and transfers on inequality and poverty. He received his Ph.D. from Tulane University in 2016 and has worked as a consultant for the Inter-American Development Bank and the World Bank. His research has been published in a number of academic journals, including the *Journal of Development Economics*, and has been funded by the Bill & Melinda Gates Foundation, the Fulbright Program, and the National Science Foundation.

GABRIELA INCHAUSTE is a lead economist in the Poverty and Equity Global Practice at the World Bank, where she focuses on Eastern Europe and Central Asia. In addition,

she is the Global Lead on Fiscal and Social Policies for Poverty Reduction and Shared Prosperity, and in this role she has been working on the distributional impact of fiscal policy and on ex ante analysis of the distributional impacts of policy reforms. Before joining the World Bank, she worked at the Inter-American Development Bank and the International Monetary Fund. She holds a doctorate in economics from the University of Texas at Austin.

JON JELLEMA is the CEQ Institute's Director of Projects, Advisory Services, and Training. He is leading the CEQ Assessments in the Comoros, Indonesia, Namibia, Uganda, and Vietnam, and has participated in the CEQ effort in Ethiopia, Jordan, and South Africa. He previously worked as a poverty economist and social development specialist in the World Bank's Jakarta, Indonesia, office. He received his doctorate in economics from the University of California, Berkeley.

NIZAR JOUINI is currently assistant professor and program head of the Public Policy program at the Doha Institute for high graduates. He served as a full-time economic consultant at the African Development Bank between 2007 and 2015. His current research focuses on fiscal issues, trade policy, education inequality, and more. He became a nonresident Research Associate of the CEQ Institute in 2017. He received his Ph.D. in economics from the François Rabelais University in Tours, France.

RUOXI LI is currently a research assistant at the Center for Economic and Social Research, University of Southern California. She served as research assistant to the CEQ Institute for two years when she was pursuing a dual degree in Economics and Sociology at Tulane University. She completed an independent study applying the CEQ methodology to the 2016 U.S. Current Population Survey. Her research interests include behavioral economics, development economics, and education economics. She holds a bachelor of science in economics from Tulane University.

NORA LUSTIG is Samuel Z. Stone Professor of Latin American Economics and director of the CEQ Institute at Tulane University. She is also a nonresident fellow at the Center for Global Development and the Inter-American Dialogue. Her current research focuses on assessing the impact of taxation and social spending on inequality and poverty in developing countries and on the determinants of income distribution in Latin America. She is a founding member and past president of the Latin American and Caribbean Economic Association (LACEA) and was a codirector of the World Bank's *World Development Report 2000/2001: Attacking Poverty*. She is the editor of the Journal of Economic Inequality Forum, and she is a member of the Inter-American Dialogue, the G20 Eminent Persons Group on Global Financial Governance, and the Society for the Study of Economic Inequality (ECINEQ)'s Executive Council. She received her doctorate in economics from the University of California, Berkeley.

SANDRA MARTINEZ-AGUILAR serves as the CEQ Institute's Data Center Co-Director. She is also the lead author of the CEQ Assessment for Chile, Panama, and Senegal, and the technical advisor for the CEQ Assessments for Paraguay. She has collaborated on research related to poverty and public policy as a consultant for the World Bank, the Organization for Economic Co-operation and Development, the Inter-American Development Bank, and the United Nations Development Program, among other organizations. She also served as AN analyst at the Ministry of Finance of Chile. She holds a master's degree in public policy from Columbia University.

BLANCA MORENO-DODSON is an experienced development macroeconomist with twenty-five years of World Bank service, currently working as Lead Economist at the Equitable Growth, Finance, and Institutions Vice-Presidency. She has published three books: *Reducing Poverty on a Global Scale* (2005), *Public Finance for Poverty Reduction* (2007), and *Is Fiscal Policy the Answer? A Developing Country Perspective* (2012), as well as numerous articles on macroeconomics, public expenditures, tax policy and growth, and other development issues. She obtained her Ph.D. in international economics and finance from the Aix-Marseille University II, France.

AHMED MOUMMI joined the United Nations Economics and Social Commission for Western Asia (UN-ESCWA) in 2017 as First Economic Affairs Officer in the Modeling and Forecasting Section, Economic Development and Globalization Division. Prior to this appointment, he built up over twenty-four years of experience as a head of research, senior economist, and associate professor in economics. He was also senior research economist at the Development Research Department of the African Development Bank and Task Manager of several projects and flagship studies on fiscal policy, inclusive growth, employment, and the impact of economic policies. He holds a Ph.D. in economics from the University of Tlemcen, Algeria, and CERDI (Centre d'Etudes et de Recherches sur le Developpement International), Clermont-Ferrand, France.

JOSE ANDRES OLIVA CEPEDA is an economist at the Foundation for Economic and Social Development in El Salvador (FUSADES). His main research is in public finance and labor economics. He has elaborated analyses and studies related to fiscal policy, poverty, and inclusive growth in El Salvador. Since 2012, he has conducted research and implemented CEQ methodologies in El Salvador. He became a nonresident Research Associate of the CEQ Institute in 2017. He holds a master's degree in finance (2007) from the Central American University, Jose Simeon Cañas, in El Salvador.

EDUARDO ORTIZ-JUAREZ is a Ph.D. candidate in the Department of International Development at King's College, London, and became a Research Associate at the CEQ Institute in 2017. Prior to that, he was a nonresident associate research fellow at the Center for Interamerican Policy and Research (CIPR), Tulane University, and worked

as senior economist at the United Nations Development Program's (UNDP) Latin America and the Caribbean Bureau. He has consulted for the Ibero-American General Secretariat, the Inter-American Development Bank, and the World Bank, and served as Deputy Director of Economic and Social Analysis at the Mexican Ministry of Social Development. He holds a master's degree in economics and public policy from Instituto Tecnológico de Estudios Superiores de Monterrey (ITESM), Mexico.

CLAUDINEY PEREIRA is a clinical associate professor in the Department of Economics at Arizona State University. He has served as a faculty member of Tulane University and Catholic University of Brasilia and senior economic researcher and adviser at the National Confederation of the Industry in Brazil. His research focuses on monetary policy and the role of the financial sector in Brazil, as well as fiscal policy effects on poverty and income distribution there. He became a nonresident Research Associate of the CEQ Institute in 2017. He received his doctorate in economics from North Carolina State University.

DAVID PHILLIPS is an associate director at the Institute for Fiscal Studies (IFS) in London. He leads the UK Department for International Development-funded Centre for Tax Analysis in Developing Countries' (TAXDEV) work in Ghana, where the IFS is helping the government develop policy-costing and microsimulation tools and undertakes further work on tax policy issues in developing countries. Other research interests include sub-national public finance, labor supply, and consumer demand responses to taxation, as well as UK income and poverty statistics. He has produced both academic publications and policy reports and has been a member of various government and parliamentary advisory groups for public finance issues in recent years. He has a master's degree in economics from University College London (UCL).

DARIA POPOVA is a research fellow at the Institute for Social and Economic Research at the University of Essex (United Kingdom) and a developer for EUROMOD, the tax-benefit microsimulation model for the European Union. Her research areas include the comparative analysis of welfare states, distributional issues, and family dynamics. She is also a research associate at the Higher School of Economics (Moscow) and has previously worked as a lecturer at the University of Michigan, Ann Arbor. She became a nonresident Research Associate of the CEQ Institute in 2017. She received her doctorate in political science from the European University Institute.

ADAM RATZLAFF is a Ph.D. student in International Relations at Florida International University. He has conducted political and economic analysis for several groups, including the World Bank and the Inter-American Development Bank. He holds a master of arts in international studies from the Josef Korbel School of International Studies (University of Denver) as well as a bachelor of arts from Tulane University, where he triple majored in international relations, economics, and Latin American studies.

DARIO ROSSIGNOLO is an adjunct professor at the University of Buenos Aires and a researcher and consultant for several international organizations. His areas of specialization include the evaluation of the economic effects of fiscal policies and taxation in Argentina and Latin America, and he has analyzed the impact of public policies on poverty, income, and gender inequality; countries' taxing capacity; taxation of high incomes; the impact of natural resources; and fiscal federalism. He is also a consultant at the Ministry of Economy in Argentina and became a nonresident Research Associate of the CEQ Institute in 2017. He holds a Ph.D. in economics from University of La Plata in Argentina.

MIGUEL E. SANCHEZ-MARTIN is a senior economist at the World Bank and is experienced in economic policy dialogue in a number of Latin American and South East Asian countries. He has previously worked for the Spanish Institute for Foreign Trade as trade and investment analyst, both in Madrid and Ankara. His areas of specialization include foreign direct investment attraction and spillovers, growth and diversification, fiscal policy and redistribution, and political economy analysis, always applied to developing economies. He has several publications on these topics and is a reviewer for academic journals, including the *Journal of International Business Studies* and the *European Journal of Political Economy*. He holds a Ph.D. in economics from the Universidad Autonoma de Madrid.

JOHN SCOTT is professor-researcher in the Economics Department at the Centro de Investigacion y Docencia Economicas (CIDE) in Mexico City and Academic Researcher of the Consejo Nacional de Evaluacion de la Politica de Desarrollo Social (CONEVAL), a public institution responsible for poverty measurement and the evaluation of social programs in Mexico. His principal research areas include the distributive incidence of social spending, poverty and inequality analysis, and evaluation of social policy, rural development policies, agricultural and energy subsidies, and health and social security. He holds a master of philosophy in economics from Oxford University.

ABEBE SHIMELES is the acting director and manager of the Development Research Division, African Development Bank. Previously, he worked for the World Bank, United Nations Economic Commission for Africa (UNECA), ActionAid, and Addis Ababa University in different capacities. His recent research interests include labor market integration, migration issues in Africa, and impact evaluation of policy interventions. He became a nonresident Research Associate of the CEQ Institute in 2017. He holds a Ph.D. in economics from the University of Goteborg, Sweden.

PAOLO VERME is a lead economist and manager of the Research Program on Forced Displacement at the World Bank. He was a visiting professor at Bocconi University and the University of Torino between 2003 and 2010. For a period of two decades prior

to joining the World Bank, he served as senior adviser and project manager for the European Union, the United Nations, private consulting groups, and governments specializing in the design, implementation, and evaluation of welfare and labor reforms. His research covers labor markets, poverty, and income distribution. He holds a Ph.D. from the London School of Economics.

YANG WANG is an assistant professor in economics at Tianjin University of Finance and Economics. Her research focuses on earning inequality and human capital, as well as the impacts of economic conditions and fiscal policies on poverty and income distribution. She has worked as a consultant for the Inter-American Development Bank and the World Bank. Her research has been published in the *Journal of Economic Inequality*, among others. She became a nonresident Research Associate of the CEQ Institute in 2017. She received her Ph.D. in economics from Tulane University.

SEBASTIAN WOLF is an economist and public financial management specialist. He has worked as an adviser with the Overseas Development Institute in the Ministries of Finance in Uganda and South Sudan and as Country Economist for Uganda for the London School of Economics and the University of Oxford's International Growth Centre. He holds a master of philosophy degree in economics from the University of Cambridge.

STEPHEN D. YOUNGER is associate director of the CEQ Institute and worked previously at Williams College, Cornell University, the Vrije Universiteit Amsterdam, the Facultad Latinoamericana de Ciencias Sociales (Quito, Ecuador), and Ithaca College. His research focuses on the distributional consequences of public policy in developing countries, especially the nonincome dimensions of well-being, as well as multidimensional poverty and inequality. He earned his doctorate in economics from Stanford University.

