

1. Record Nr.	UNINA9910151746203321
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Titolo	A New Tool for Distributional Incidence Analysis : : An Application to Fuel Subsidy Reform // Stefania Fabrizio, Alexei Goumilevski, Kangni Kpodar
Pubbl/distr/stampa	Washington, D.C. : , : International Monetary Fund, , 2016
ISBN	9781475550313 1475550316 9781475550467 1475550464
Descrizione fisica	1 online resource (16 p.)
Collana	Technical Notes and Manuals
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Soggetti	Aggregate Factor Income Distribution Consumption Deflation Economics Energy industries & utilities Energy subsidies Energy: Demand and Supply Expenditure Expenditures, Public Fuel prices Income Inflation Macroeconomics Macroeconomics: Consumption National accounts Price Level Prices Public Finance Saving Wealth Brazil
Lingua di pubblicazione	Inglese

Formato	Materiale a stampa
Livello bibliografico	Monografia
Sommario/riassunto	<p>Increased focus on income inequality and distributional issues has made incidence analysis a crucial input into policy decisions. This note presents the theoretical framework used to conduct incidence analysis of fuel price subsidy reform and presents a user-friendly tool for its application. This new tool requires limited inputs and has the advantage of using the commonly available software program Excel. The note presents an illustration based on the case of Brazil, using the 2005 household survey and input-output table. The results reinforce the typical finding that fuel subsidies benefit well-off households and that their removal would be progressive.</p>