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Nota di contenuto	<p>Contents; I. Introduction; II. Methodology; Data sources; Estimation of taxes and price subsidies; Estimation of other government benefits; Classifying variables; Tables; 1. Household Demographic Characteristics; III. The Incidence of Direct and Indirect Taxes; 2. Distribution of Consumption and Income; Direct taxes; 3. Tax Revenues by Type, 2004-2006; 4. Tax Rate Schedule; Indirect taxes; 5. Distribution of Personal and Corporate Income Taxes; IV. Distribution of Government Spending Programs and Implicit Subsidies; Subsidies and grants; 6. Distribution of Indirect Taxes</p> <p>Government expenditure on health and education7. Distribution of Subsidies and Grants; 8. Distribution of MOH Health Spending; 9. Distribution of Education Spending; Pension systems; 10. Pension System Contribution Rates; V. Summary and Conclusions; 11. Distribution of Pension System Subsidies; 12. Distributional Effects of Fiscal Policy; Figures; 1. Income and Consumption by Income per Capita Quintile; Appendix; I. Effect of Classifying Households by Income per Capita; 2. Income and Consumption by Consumption per Capita Quintile</p> <p>13. Distributional Effects of Fiscal Policy (Income per Capita Quintiles)3. Effect of Changing Classifying Variable on Means; References</p>
Sommario/riassunto	<p>This paper uses household survey data to estimate the incidence of tax and spending programs in Honduras. Any such exercise is fraught with difficulty, so our simplifying assumptions are carefully explained. Rather than look at tax and spending completely independently, we evaluate net incidence of major programs-such as health care and pensions-to get a more holistic evaluation of redistribution. Our results show that fiscal policy is, on balance, progressive, but that there is room for significant improvement. In particular, energy subsidies, university education and public pension programs provide disproportionate benefits to higher-income households.</p>