"Socio-fiscal Policies" Research Group

Following the general growing trend, France makes use of tax instruments to handle social policies. Through the research group titled “Socio-fiscal Policies,” LIEPP aims to gather and share multiple points of view in order to provide a comprehensive evaluation of these socio-fiscal measures. First, existing measures will be analyzed to calculate the amount of tax expenditures allocated for social protection and job creation purposes. Subsequently, sectoral assessments will be carried out to evaluate policy effectiveness against expected results, and possible unintended consequences. Finally, the project will analyze broader economic effects, as well as social and political consequences of the use of such tax expenditures on our employment and social protection systems.

Associated research projects:

- Evaluating the effect of fiscal and social exonerations policies on employment and social protection [1]
- Socio-fiscal policies and domestic work [2], [2]

Publications of the research group

- Clément CARBONNIER, "La TVA sociale peut-elle relancer l'économie?" [12], LIEPP Policy
Brief n°1, January 2012.

- Clément CARBONNIER, "Faut-il élargir les allègements de cotisations sociales aux salaires élevés ?" [13], LIEPP Policy Brief n°6, January 2013.
- Michaël ZEMMOUR, "Les dépenses socio-fiscales ayant trait à la protection sociale" [18], LIEPP Policy Brief n°12, May 2014.

See all publications [19] on that theme