

SOCIO-FISCAL POLICIES RESEARCH GROUP



The research group is interested in social policy schemes (social benefits) and fiscal instruments (contributions), with a specific focus on fiscal or « socio-fiscal » expenditures (i.e. tax expenditures in the field of employment or social policy). Previous research has highlighted the need to jointly analyse direct expenditure (transfers, subsidies) and socio-fiscal expenditure to better evaluate the effects of public policies. The research group's work aims at providing an interdisciplinary and comparative evaluation of these tax expenditures.

While these questions are primarily addressed from the French perspective, the research group's projects aim to broaden the focus by conducting comparative work at the European level. In particular, the aim is to analyse the reasons and the consequences of the use of fiscal tools and, more generally, of incentives policies in terms of redistribution, political support, and governance, and to integrate this dimension into the understanding of social state transformations.

Co-directors :

Clément CARBONNIER



Professor of economics at Université Paris 8, researcher at the Laboratoire d'économie Dyonisien (LED) and affiliated to the Chair in Taxation and Public Finance, University of Sherbrooke (Canada). Clément Carbonnier works on the impact of taxation on the behaviours of economic agents.

Nathalie MOREL



Assistant Professor in Political Science at Sciences Po (LIEPP/CEE), specialist in social policies in Europe. Her research interests lie in childcare and elderly care policies as well as social investment and the political economy of domestic work.

Michaël ZEMMOUR



Lecturer at Université Paris I Panthéon Sorbonne. His research focuses on the political economy of social state financing.

Involved members:

- Sonja AVLIJAS
- Julien BLASCO
- Pierre BLAVIER
- Montserrat BOTÉY
- Guillaume CHAPELLE
- Tom CHEVALIER
- Emanuele FERRAGINA
- Federico Danilo FILETTI
- Elvire GUILLAUD
- Jeanne LAZARUS
- Bruno PALIER
- Thomas RAPP
- Muriel ROGER
- Camille URVOY
- Etienne WASMER

Main areas of intervention

The research group's work opens up new perspectives on the contribution of socio-fiscal policies to the long-term evolution of welfare state and to French economic strategy. The research is structured around three main areas:

1. Links between taxation and redistribution
2. Impact study on socio-fiscal schemes in different sectors in France: the aim is to evaluate the effectiveness of implemented policies with regard to the objectives pursued, but also to evaluate the opportunity cost of these policies and to analyse the political choices behind these policies.
3. The use of public policy schemes as a tool for welfare reform: new dimensions of study such as gender and age should be included in the research group.

Main research projects

Evaluation of the experimental device « Active Solidarity Income for young people »

This project analyses the implementation of the experimental device "Active Solidarity Income for young people", i.e. an experiment aimed at 25 to 30 years old receiving Active Solidarity Income set up by the Département 93, as well as its effects on its beneficiaries. The project uses mixed methods. The statistical analyses will make it possible to evaluate the impact of this experiment on the return to employment of the beneficiaries, while the qualitative analyses will analyse the processes at work behind these effects, taking into account the point of view of the beneficiaries.

Dynamics of RSA beneficiaries in Paris

In order to better anticipate the dynamics of RSA beneficiaries in Paris, the project aims to better understand the flows of entry and exit in the Parisian RSA system. The aim is to draw up a typology of beneficiary profiles, to describe changes in the use of RSA for each of these profiles in the context of the crisis and to look for objectively identifiable elements which, for each of the profiles, are correlated with an increase in the number of people entering or leaving the system. The study will thus be able to produce a hierarchical presentation of different indicators on which the local authority can rely to anticipate changes in the use of the RSA by these different groups in the medium term.

Childcare aspirations and inequalities in France : Preliminary findings

This project studies childcare arrangements in France, using data from the European Labour Force Survey. The research is carried out in the context of inequalities in access to childcare across Europe. According to OECD statistics from 2016, participation in formal childcare in France is at 31.33% for the lowest tertile of disposable income and 74.05% for the highest tertile, making childcare access more unequal than the OECD average. Thus this project aims to investigate this, and has begun by analysing data from 2010.

Family Policies, Female Participation and inequalities

This project assesses the impact of childcare policies on inequalities in access to these services and their consequences in terms of socio-economic inequalities in access to the labour market as well as on inequalities in the standard of living of mothers. The project uses mixed methods:

- a longitudinal study of the evolution of social and income inequalities through the exploitation of the Revenus fiscaux surveys since 1970;
- a study combining quantitative and qualitative approaches focusing on the barriers to access to collective childcare in Seine-Saint-Denis, based on the analysis of 55 departmental nurseries (hours, organisational specificities, user preferences, geographical coverage)
- Empirical estimation of the link between childcare modes, socio-economic differences in access and socio-economic differences in female participation in the labour market.

Poverty trajectories: profiles, determinants and consequences. French and European perspectives

This research project aims to update and enrich our knowledge of poverty dynamics, using the Statistiques sur les Ressources et les Conditions de Vie (SRCV, INSEE) survey, its European component (EU-SILC), and the Permanent Demographic Sample (PDS). More specifically, the aim is to gain a better understanding of the phenomena of transient, recurrent and persistent poverty in a comparative perspective within the European Union. This research should make it possible to understand the forms of poverty trajectories - monetary and in living conditions - by distinguishing between those that are long-lasting and intense (accumulation of difficulties) and those of shorter duration. The orders of magnitude, determinants and consequences of these different poverty trajectories are also addressed. This should make it possible to produce an empirically supported inventory of poverty trajectories in contemporary times, and lead to different public policy orientations in this area.

Public policy through tax exemption policies

Based on an original survey of existing schemes and the state of knowledge, this book project aims to provide an interdisciplinary and comparative assessment of the different uses of tax instruments in different public policy fields, by addressing the following questions: What is the cost of the different instruments? How effective are these measures? In particular, the aim is to examine the opportunity cost of tax expenditures in different areas of public intervention. To what extent are tax expenditures more efficient than direct expenditures? How can we assess the comparative performance of tax exemption policies in different public policy sectors? Beyond the evaluation of the effectiveness of the fiscal instrument, it is also a matter of questioning the increasing use of this type of instrument.

Research group events

- **May 29th 2021:** Workshop LIEPP – CNLE : « Poverty, multidisciplinary perspectives »
- **December 10th 2021:** DEFISC – Public policies through tax credits

Main publications

- Thomas BARNAY, Éric DEFEBVRE, La retraite : un événement protecteur pour la santé de tous, Sciences Po LIEPP Policy Brief n°59, Mars 2022.
- Julien BLASCO, Elvire GUILLAUD, Michaël ZEMMOUR, La TVA réduit-elle l'efficacité des systèmes socio-fiscaux de redistribution? LIEPP Policy Brief n°51, Mars 2021.
- Clément CARBONNIER, Clément MALGOUYRES, Loriane PY, Camille URVOY, Who benefits from tax incentives? The heterogeneous wage incidence of a tax credit, *Journal of Public Economics*, Volume 206, February 2022.
- Clément CARBONNIER, Bruno PALIER, Les femmes, les jeunes et les enfants d'abord. Investissement social et économie de la qualité, PUF, 320 p, 2022.
- Clément CARBONNIER, Imposition jointe des revenus et emploi des femmes mariées : estimation à partir du cas français, *Revue Economique*, 72-2, Mars 2021, 894-924.
- Emanuele FERRAGINA, Alessandro ARRIGONI, Thees F. SPRECKELSEN, The rising invisible majority. Bringing society back into international political economy, *Review of International Political Economy*, Volume 29, 2022.
- Emmanuelle FERRAGINA, Federico Danilo FILETTI, Labour market protection across space and time: A revised typology and a taxonomy of countries' trajectories of change, *Journal of European Social Policy*, January 2022.
- Jeanne LAZARUS, Les politiques de l'argent, PUF, 288p, 2022.