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fiscal policy is a key tool for achieving distributional objectives in advanced economies this paper embeds the discussion of fiscal redistribution within the standard social welfare framework which lends itself to a transparent and practical evaluation of the extent and determinants of fiscal redistribution differences in fiscal redistribution are decomposed into differences in the magnitude of transfers fiscal effort and in the progressivity of transfers fiscal progressivity fiscal progressivity is further decomposed into differences in the distribution of transfers across income groups targeting performance and in the social welfare returns to targeting due to varying initial levels of income inequality targeting returns this decomposition provides a clear distinction between the concepts of progressivity and targeting and clarifies the relationship between them for illustrative purposes the framework is applied to data for 28 eu countries to determine the factors explaining differences in their fiscal redistribution and to discuss patterns in fiscal redistribution highlighted in the literature

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in china social development has fallen far behind economic development this book looks at why this is the case and poses the question of whether the conditions structures and institutions that have locked china into unbalanced development are changing to pave the way for the next stage of development based on an empirical examination of ideological structural and institutional transformations that have shaped china s development experiences the book analyses china s reform and development in the social domain including pension healthcare public housing ethnic policy and public expenditure on social programs the book moves beyond descriptive analyses to understand the role of broader changes in shaping and redefining the pattern of development in china

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