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A gender analysis of tax reforms in Burkina Faso

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Abstract

Reforming the value added tax (VAT) system to increase public resources in Burkina Faso is a potential government option to finance public policies that reduce poverty and gender inequality. However, this fiscal policy could have adverse effects on both men and women in terms of income, labour participation and unpaid household tasks. To assess the effects of this reform on gender poverty and inequality, a gender aware Computable General Equilibrium model coupled to a microsimulation module was built. The results suggest that the reform undermines household welfare and gender equality. The increase in poverty is due to the decrease in household income and consumption. Gender inequalities are impacted by the sharp reduction in their wages.

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1. Introduction

Despite an average economic growth rate of approximately 5.75% over the 2011-2019 period, 40% of the Burkinabe population live in poverty. However, the level of poverty is not uniform across the country; it is much higher for rural households (47.5%) than for urban households (13.7%) (PNESD 2016). This difficult economic situation is worsened by gender inequalities. In fact, the Social Institution and Gender Index (SIGI) indicator, which analyses gender inequalities, reveals that the unequal situation that exists between men and women in terms of rights and economic opportunities has favoured an increase in poverty (OECD 2018). For instance, in Burkina Faso, the law allows women to marry at the age of 16 years old, compared to 20 years old for men. These practices have negative impacts on women's human capital because they are unable to complete their education, limiting their capabilities and consequently their employability (OECD 2018). Indeed, women are less educated than men (12.2% compared to 18.1% at the secondary level), and the gaps are more pronounced in urban than in rural areas. Consequently, women are less present in the labour market, with a participation rate of 58.3% (vs. 74.6% for men) and an occupancy rate of 52.9% (vs. 71.7% for men) (OECD 2018). They mainly work in agriculture (60.69%) and the service sector (37.08%), which consists of individual or retail-support jobs (INSD 2015) with no social protection or job security (World Bank 2019).

This situation increases gender inequalities in the formal labour market (ILO, 2016). In addition, gender inequalities are also apparent with regard to carrying out household nonmarket chores (ILO, 2016). Women spend 6 hours per day on these activities compared to 2 hours for men (OECD 2018). The sheer volume of unpaid household labour reduces the time they can devote to paid activities. The combination of these two factors results in the distribution of low incomes for women, intensifying their vulnerability and the poverty level of households.

Faced with this alarming situation, the government has embarked on a development program, the plan for national economic and social development (PNESD), aimed at eradicating poverty and gender inequality. The implementation of this plan requires significant financial resources, estimated at 15,395.4 billion CFA francs. A total of 63.8% of this total sum comes from domestic resources (PNESD 2016). However, the fiscal space is limited in Burkina Faso, with the tax system derived from taxes paid by economic agents. Under this fiscal system, VAT and corporate taxes contributed to more than half of the government's budgets for 2016 and 2017. In fact, VAT accounted for 33.90% and 33.85% of the total resources recorded for those two years, followed by corporate tax, which represents 27.47% of government resources in 2016 and 27.77% of the total government income for 2017. Finally, the payroll tax contributes to 13.16% of the 2016 budget and 13.30% of the 2017 budget (DGI 2017). It, thus, appears that the mobilization of national resources depends mainly on VAT and corporate taxes. The importance of the exemptions made on these two taxes shows that there remains significant potential for fiscal space. Indeed, several goods and businesses are subject to reduced rates (e.g., electricity and water) or are totally exempt (e.g., agricultural products).

Therefore the IMF (2018) has recommended that the Burkinabe government extend VAT to include agricultural goods, with the introduction of a minimum VAT rate of 5%. In addition, the IMF calls on them to increase the rate of VAT on water and electricity to the statutory rate

of 18%. The aim of this is to increase domestic resources for investment and to reduce budget deficits. Hence, the government is considering a tax reform by abolishing tax exemptions and broadening the tax base. Such a reform could have a major impact on poverty alleviation and gender inequality, improving the living conditions of women. In fact, the increase in fiscal resources should stimulate investment, and consequently, the production of sectors could grow, increasing job opportunities and wages.

As such, the objective of this study is to assess the effects of tax changes on gender inequalities. To achieve this, a computable general equilibrium model (CGE) that explicitly considers the market and nonmarket activities for men and women was used. CGE models represents the relationships between the different sectors and institutions in a macroeconomic framework. Indeed, these models consider the direct and indirect impacts of economic reforms (Lemelin and Savard, 2022), such as the planned fiscal reform by the Burkinabe government. Moreover, to assess the distributive impacts of the reform, the CGE model is linked to a microsimulation model that assesses the impacts on poverty and inequality.

2. Literature review

Several studies show that economic reforms impact men and women differently (Agenor and Canuto 2012, Gammage 2010, Braunstein and Seguino 2018). This situation is explained by gender inequality in access to education, to the formal labour market, in the redistribution of income and in the distribution of household unpaid activities (Fontana and Wood 2000, Abdourahman 2010, Rizavi and Sofer 2010). Abdourahman (2010) argues that unpaid household activities contribute to the persistence of poverty in many African countries. Household activities are detrimental to the education of young girls and to the active participation of women in the labour market (Abdourahman, 2010). Lack of education and low participation in the labour market both result in a high concentration of women in precarious activities. This analysis suggests that the unequal distribution of household nonmarket tasks hinders the potential positive effects of economic reforms on gender inequalities. Noonan (2001) and Rizavi and Sofer (2010) show that the tasks assigned to women, including cleaning, preparing meals or childcare, are more time-consuming than tasks carried out by men. As a result, women have less time to allocate to income-generating activities. The authors conclude that an even distribution of household activities would increase the participation of women in productive activities, as well as their incomes. Through this channel, it is possible to reduce both the gender wage gap and the gender labour market participation gap.

Regarding the specific impact of indirect tax reforms in general, and in particular of VAT reform, different effects depending on the gender of the economic agent have also been observed (Stotsky 1997, Akram Lodhi and Van Staveren 2003, Casale 2012, Escalante *et al*., 2021). For instance, in Vietnam, Akram Lodhi and Van Staveren (2003) show that the VAT system for SMEs in Vietnam tends to ignore gender differences in production costs and VAT registration. In South Africa, Casale (2012) finds that an increase in VAT on food goods further impoverishes households headed by women who devote more resources to food goods than those headed by men. Escalante *et al*. (2021) confirm that the VAT increase is not gender neutral because it leads to an increase in unemployment among women and a decrease in their income. Indeed, this policy weakens female labour-intensive sectors. As women's employment

and income are reduced, their precariousness tends to increase. Beyond the negative effects observed on gender, the literature reveals that VAT reforms (especially in the case of an increase) can be harmful for populations. Indeed, these studies show that an increase in VAT weakens the purchasing power of households (Emini and Kanmi Feunou 2008, Mengistu 2013, Benjasak and Bhattarai 2017) due to a rise in consumer prices. The rise in prices reduces demand, which results in a drop in production and wages, favouring an increase in poverty. However, some other studies showed that this negative trend can be mitigated if the increase in VAT is used to finance public services or is accompanied by good redistribution (Lustig *et al*. 2014 and Enami *et al*. 2016).

Furthermore, indirect tax reforms are not gender neutral, in some contexts. They can have negative effects on well-being and poverty. Therefore, given that the government of Burkina Faso has chosen a reform of the VAT to finance its development plan, it is relevant to analyse the effects of this choice on gender inequalities and poverty. The contribution of this paper is threefold. First, it complements studies on the impact of tax reform on men and women by proposing a study on Burkina Faso, which has not been done until now. Second, it considers the market and non-market dimensions in the Burkinabe economy. Finally, it questions the relevance of implementing a policy to reduce the fiscal deficit that is regressive, particularly in terms of gender. In other words, as the government is committed to improving women's situations in Burkina Faso, it is important to analyse whether the choices made to finance future development policies do not worsen women's situations.

3. The model and data

To evaluate the impact of the VAT reform on gender inequality and poverty in Burkina Faso, the PEP 1-1 model developed by Decaluwé *et al.* (2013) was used. Some assumptions have been changed to consider the specificity of the study. In line with the social accounting matrix (SAM), the model has 15 sectors. The production process has multiple stages, and this production technology function is assumed to be of constant returns to scale. In the first stage, output is modelled using a Leontief input–output function of value added and intermediate consumption. In the second stage, a constant elasticity of substitution (CES) function was used to represent the substitution between a composite labour and capital. In the third stage, composite labour demand was also modelled through a CES function between skilled and unskilled labour. Finally, in the fourth stage, each of these skill categories is disaggregated between men and women. Each activity uses all types of labour, but in different proportions. For instance, women are more represented than men in services sectors such as trade (54.36% vs. 45.64% for men), catering (55.94% vs. 44.06%) and other services (53.40% vs. 46.60%).
In the model, households are classified from their location (rural or urban). They retrieve their income from three sources: capital income, labour income and transfers. A total of 65.39% of urban household income comes from capital income (compared to 54.45% for rural households), 28.53% from labour income (vs. 21.82%), and the rest comes from transfers from other institutions. The large share of capital income is explained by the fact that capital income

is in fact a mixed income, i.e., it includes the remuneration of the work of small business-owners, who are very numerous in Burkina Faso, particularly in the agricultural sector.
Households use their income for paying taxes, transfers to other institutions, consumption and saving. Households spend almost all of their income on consumption (98% for rural households and 90% for urban households), with the remainder divided between direct taxes and savings. In their consumption structure, the most important consumption item is the purchase of manufactured goods for each household (43.06% for rural households vs. 39.06%). Next, for rural households, the purchase of agricultural products represents 23% of total expenditures (vs. 10.38% for urban households), and the purchase of services represents 20% of expenditures for urban households (vs. 5% for rural households). Household behaviour is modelled as a linear expenditure system and subject to its budget constraint.
Firms derive their income from capital income. They use 7.03% of their revenue to pay corporate tax, and 44.37% is transferred to other institutions (dividends). They save the remaining (48.6%). The government's income is derived mainly from indirect taxes on domestic sales (42.30%). Direct taxes paid by households and firms represent 12.60% of government income, while import tariffs are equal to 11.97%. The remaining provide from the rest of the world transfers (31.50%) and capital income (1.63%). The government uses its income to consume public commodities (91.02%) and to support households with public transfers.
To represent the relationship between Burkina Faso and the rest of the world, the traditional modelling approach used in CGE models (the small country assumption) is followed. for imports. However, it is assumed that Burkinabe producers cannot sell as much as they want on international markets. To sell more on these markets and to increase their market shares, producers must be more competitive than foreign producers. Thus, export supply is constrained by export demand, which is assumed to have a finite elasticity, reflecting the level of competitiveness of local producers in the international market. From the SAM, it can be seen that agricultural and mining products represent 80% of total exports, while manufactured (54.26%) and petroleum (36.70%) products dominate imports.

In the model, drawing on the work of Fontana and Wood (2000), Fofana *et al.* (2005) and Terra *et al.* (2008), an endogenous labour supply that integrates a gender dimension and a time constraint that depends on the time households devote to their market and nonmarket activities was considered.

As in Fofana *et al.* (2005), the amount of work of each individual that can be measured in hours was considered. Depending on the category of worker to which he belongs (skilled or unskilled), each male or female member of a household has a maximum hourly volume of time available that he can allocate between three different types of activities: leisure, a paid activity in a job in the nondomestic sphere of the economy, and finally the production of a nonmarket good in the domestic sphere of the household (cooking, looking after children, etc.). To determine the demand for nonmarket goods, the demand for market goods and the labour supply, it is assumed that households maximize their utility under their full income (Fofana *et al*., 2005, Mamboundou 2020). Full income is the sum of non-labor income (such as capital income or transfers), the value of leisure time, time dedicated to household production, and time dedicated to employment, all valued at the market wage rate. It is assumed that home-production commodities are only consumed by households. To produce this home production

commodity, it is assumed that households only use labour. Consequently, the production of home commodity is a CES function between male labour and female labour. To reflect the rigidity between male and female labour and following Fontana and Wood (2000), a low value of substitution elasticity was set up (0.45). The lower the elasticity of substitution, the more it reflects rigidity between the roles of men and women in the household (Fontana *et al.*, 2020). Each type of labour is further disaggregated between skilled and unskilled labour, with a low elasticity of substitution.

In terms of closure rules, the nominal exchange rate is the numeraire of the model, and world commodity prices are exogenous. Current government expenditures on commodities is fixed in nominal terms, as is the current account balance. Capital and labour are mobile across sectors, representing a medium-term situation.

The choice of the closure is crucial, as it drives the results of the model. In this study, the impacts of the VAT reform is evaluated, without applying any redistribution policy. Hence, government spending is fixed. Consequently, any increase in government income will translate into an increase in government savings and, ceteris paribus, an increase in total investment. Similarly, the fact that the current account balance is exogenous does not allow for more attractive investment opportunities abroad. In other words, any increase in savings (from firms, households or the government), increases the amount of investment expenditures.

To assess the distributive impacts of the VAT reform, a micro simulation model following top-down analysis was used. This involved a two-step procedure. First, the results of the CGE model relating to the variation in household consumption and prices were applied to the household survey. In the second step, the new profiles obtained were compared to the initial profiles to assess the FGT (Foster-Greer-Thorbecke) poverty indicators. These indicators determine the number of poor people (P0), the depth of poverty (P1) and the severity of poverty (P2). The Gini index was used to determine the variations of inequality.

To implement this macro/micro approach, different sets of data coming from different sources were needed. First, the main source was the SAM, with the one used in this study based on that, from Cockburn *et al.* (2016), which was updated to 2019. It has 15 sectors and 16 commodities, two different households (rural and urban), one representative firm, a government and a rest of the world account. As factors of production, there is 5:1 capital and 4 different types of labour. Indeed, for the purpose of the paper, the labour force was disaggregated by skills (skilled and unskilled) and gender (men and women) using the 2014 households' survey. Next to the SAM, some parameters, such as elasticities, to operationalize the model were used. Income and trade elasticities from Zidouemba *et al.* (2019) were borrowed. For gender elasticities, the values of Fontana and Wood (2000) and Fofana *et al.* (2005) were used to calibrate the different parameters. Sensitivity tests for labour market elasticities by increasing/reducing their values were utilized to ensure the robustness of the results. Finally, to determine the amount of time spent on household nonmarket activities according to gender and skills, the SIGI report results (OECD 2018) were used.

4. Simulation results and discussion

4.1: Scenario and expected results:

Following the IMF recommendations, two scenarios were implemented. In the first, the introduction of a minimum 5% VAT rate on agricultural products (Sim 1) was simulated. In the

second, an increase in the VAT rate on water and electricity to 18% (Sim 2) was simulated. Given the closure rules, both reforms should lead to an increase in government revenue, and ceteris paribus, to government savings and total investment budget. On one hand, through this channel, these economic policies should increase the production of the sectors producing investment goods (construction, machineries) and the income distributed to economic agents. Given the labour force intensity in these booming sectors, it will have an impact on these specific labour categories. For instance, the construction sector is highly intensive in unskilled workers. On the other hand, both reforms should reduce household consumption and increase production costs due to taxed commodities. From this perspective, the consumption of rural households should be more affected in Sim 1 because agricultural products represent 23% of their total consumption against 7.58% for urban households. The agricultural sector that relies on private consumption may need to decrease its production and retrench workers.
Conversely, urban households could be relatively more affected in Sim 2 because water and electricity represent 3.88% of their total consumption compared to 0.49% for rural households.

4.2: Results

As expected, both reforms lead to an increase in the consumer price index, which decreases household nominal consumption. The drop is particularly large for agricultural commodities in Sim 1 (-3.33% for rural and -3.01% for urban households). This leads to a decrease in the production of the agricultural sector, as most agricultural commodities are sold as final commodities. This effect on final demand for agricultural products is coupled with a drop in intermediate demand for agricultural products due to the increase in the price of the product for the branches. Consequently, the production of the agricultural sector decreases (-1.04%), and the sector frees up its labour force and in turn reduces its intermediate consumption of other products. The same mechanism for the electricity sector in Sim 2 was observed.

At the same time, sectors such as the construction or machineries benefit from the increase in total investment budget. Indeed, a third of the machinery commodity is sold as consumption for investment purposes, while this share reaches 97% for construction commodity. Consequently, to face this increase in the demand, both sectors will produce more, and to this end, hire more workers, notably unskilled workers. Given the intersectoral relationships, the increase in output in these two sectors has positive effects on the other sectors of the economy, while the decline in output in the agricultural sector in Sim 1 and the electricity sector in Sim2 has negative effects on other sectors of the economy. For instance, in Sim1, sectors such as “beverage” and restaurants will be affected by the increase in the agricultural commodity price, as they need such good as an input. The net impact on the economy is a slight increase in the total demand for labour in the economy.

Table 1: Impact on macroeconomic variables (in % change)

	Simulation 1	Simulation 2
Real GDP	0.20	0.04
Consumer price index	0.72	0.20

Total Women labour demand	0.93	0.14
Total Men labour demand	0.91	0.16
Total investment	3.84	1.24

Source: Results from the CGE

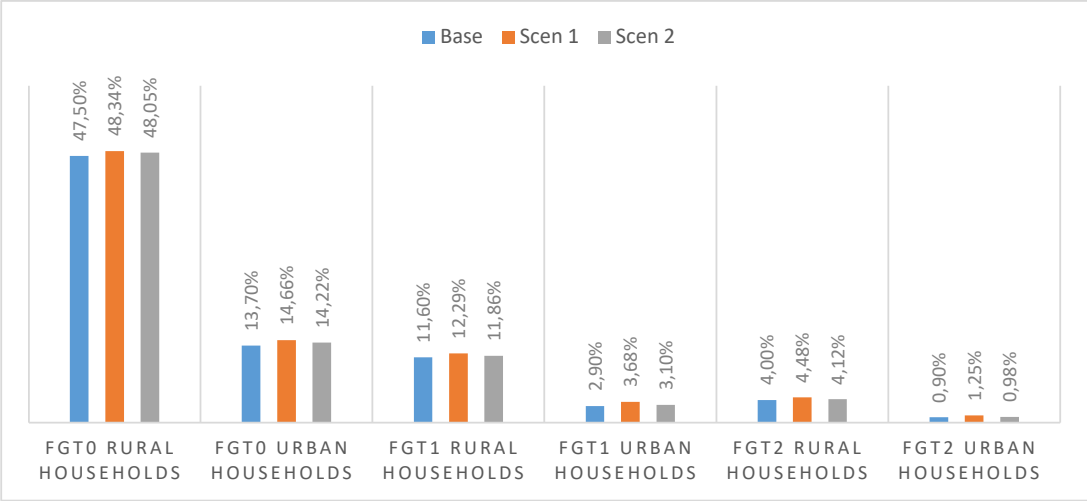
However, the employment effects are not uniform across sectors and among the different categories of workers. Sectors producing investment goods, such as the construction sector, benefit from the reforms as government savings increase and so does total investment. This sector is intensive male workers, particularly unskilled. As a result, the demand for male unskilled workers increases by 1.17% in the whole economy. Conversely, the agricultural sector, which is intensive in female workers, lays off workers in Sim1. The small increase in the demand for paid work is reflected in a decrease in domestic work. This decrease is greater for men than for women in both simulations.

The decline in wages is greater than the increase in paid employment leading to a decrease in household income in both simulations. In Sim1, urban households are slightly more affected than rural households (-1.10% vs. -1.23%). Indeed, urban households mainly retrieve their income from capital income, which is decreasing, while rural households benefit from an increase in male unskilled labour income. Indeed, this component represents more than 11% of their total income (vs. 7% for urban households). Given the increase in the consumer price index in both simulations (+0.72% in Sim 1 and 0.2% in Sim 2), household real consumption decreases by 1.93% for urban (vs. 1.81% for rural) in Sim 1 and by 0.41% (0.47% for rural) in Sim 2.

The government's income increases in both simulations (7.76% in Sim 1 vs. 2.24% in Sim 2) given the increase in the receipts of indirect taxes. As pointed out in the previous section, sales taxes represent more than 40% of government income. As the government's budget for public consumption is fixed, the increase in government income leads to an increase in its savings, leading to an increase in total investment (see Table 1).

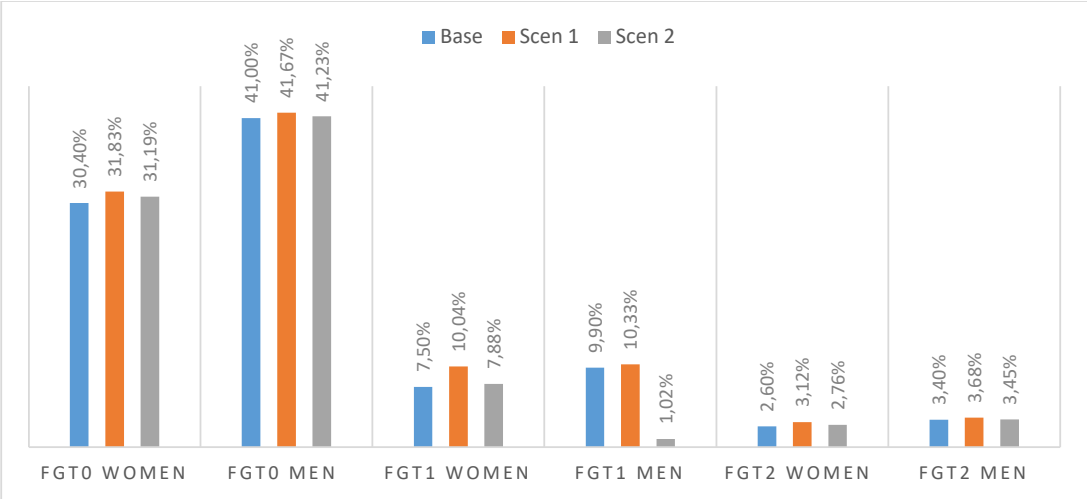
In terms of poverty, it can be noted that each simulation increases the poverty rate, and this increase is slightly higher for urban households (+0.96 percentage points in Sim 1) than for rural households (+0.84 pp). It is also noted that the poorest households see their poverty affected (increase in FGT2), especially in Sim 1. Poorest rural households suffer relatively more than their urban counterparts.

Figure 1: Impact on household poverty (simulations 1 and 2)



The analysis of poverty from a gender perspective shows that it increases relatively more amongst women in both simulations than for men[1] (+1.43 pp in Sim 1 vs +0.67pp). This is explained by the impacts observed on the labour market, with female-intensive sectors being more affected, leading to a drop of their wage rate. Poorest women are as well more affected than their male counterparts. The results of this study are in line with previous work that shows that VAT reforms are not gender neutral (Casale 2012, Escalante *et al.* 2021).

Figure 2: Impact on male and female poverty (simulations 1 and 2)



[1] At baseline, women's poverty is lower than men's. The size effect could explain this result since very few households are headed by women (around 14% in 2014). Also, the fact that consumption in the surveys is measured at the household level imposes the same poverty status on members of the same household without distinction of gender.

5. Conclusion and policy recommendations

This paper aims to evaluate the effects of two VAT reforms on poverty from a gender perspective in Burkina Faso using a gender aware CGE model. The simulations are based on a government reform project, which plans to introduce a minimum VAT rate of 5% on agricultural products and then to increase the VAT rate on water and electricity to 18%. The results suggest that the reform leads to a deterioration in household welfare, with an increase in poverty, especially for urban households and women. Indeed, the small increase in wage employment is offset by the decrease in the wage rate, resulting in a decrease in household income. This decline, combined with an increase in consumer prices, leads to an increase in poverty. Finally, the effects of this policy are positive on the public deficit, which is one of the objectives of the policy.

Considering the social impacts, and in particular the impacts on women, the government should implement a redistribution policy to offset the negative effects of the measure. Indeed, the increase in taxes on food products increases the poverty of all households, and the most fragile are the hardest hit. Our results confirm that carrying out this type of reform without accompanying it with social measures weakens the poorest (Mengistu 2013, Benjasak and Bhattarai 2017).

The redistribution policy could take the form of targeted cash transfers or vouchers for the poorest. It would have the advantage of reducing the distortions observed on final demand. This social measure could be financed from part of the surplus tax revenue generated by the reform. Another measure could be to provide opportunities for unskilled workers to refine skills and learn new capabilities to raise their probability of moving across sectors. Such scenarios should be analysed using a dynamic CGE model and represent future research avenues.

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