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Shortfall of Domestic Resources 2 to Eradicate Extreme Poverty by 2030

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4 April 14, 2024

5 **Abstract**

6 In 2015, the Sustainable Development Goals set the eradication of extreme poverty
7 by 2030 as a universally agreed objective. This paper analyses the prospects for
8 achieving this goal country by country. Without a reduction in inequality, even
9 with a very optimistic annual growth rate of 7% between 2022 and 2030, 3% of hu-
10 mans would still be living in extreme poverty in 2030. National capacity to eradicate
11 poverty is then measured using the concepts of *antipoverty cap* or *antipoverty tax* re-
12 quired to finance poverty eradication, and *income floor* (financed by a given income
13 tax). With credible annual growth of 3%, even capping incomes at \$7 a day cannot
14 eradicate extreme poverty in 5 low-income countries. In other words, neither growth
15 alone nor growth combined with radical domestic redistribution could eradicate ex-
16 treme poverty by 2030. By contrast, a transfer of just 0.14% of global income could
17 achieve this goal.

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34 **1 Introduction**

35 The very first Sustainable Development Goal (SDG) reads: “By 2030, eradicate extreme
 36 poverty for all people everywhere, currently measured as people living on less than \$2.15
 37 a day”. As we have passed the halfway point since the adoption of the SDGs in 2015, it is
 38 time to assess progress towards this universally accepted goal.

39 In this paper, I assess whether growth and domestic redistribution are sufficient to
 40 eradicate extreme poverty by 2030. I first study the extent of poverty in different growth
 41 scenarios. Then, I calculate the magnitude of domestic redistribution required in each
 42 country to eradicate poverty in 2030. I mobilize different indicators. I estimate the pa-
 43 rameter of two tax policies that would raise enough revenues to eradicate poverty. In the
 44 “antipoverty cap”, I fix the rate (at 100%) and find the required taxation threshold. In the
 45 “antipoverty tax”, I fix the threshold and find the rate needed. As a last indicator, I fix
 46 both the threshold and the rate and compute the income floor that the tax could finance.
 47 In the lowest income countries, extreme poverty is estimated to persist even after strong
 48 growth and radical redistribution. This has implications for the international community,
 49 as international solidarity appears to be the only way to achieve the first SDG. I complete
 50 the analysis by exemplifying international transfers that would eradicate poverty by 2030.

51 **Literature** The idea to measure the domestic capacity to eradicate poverty with an anti-poverty tax dates back to [Ravallion \(2010\)](#) and [Ceriani and Verme 2014](#). [Ravallion \(2010\)](#) found that even with a 100% tax above the U.S. poverty line, 29 countries could not eradicate extreme poverty, and 37 countries could not eradicate “severe poverty” defined with a higher poverty line (which corresponds to \$3.65/day in 2017 PPP \$). [Bolch et al. \(2022\)](#) — hereafter “BCL” — update the computations with more recent data and find that 62 countries do not have sufficient resources to eradicate severe poverty.

52 The present paper employs a similar methodology to assess which countries have
53 sufficient domestic resources to achieve the first SDG. There are three reasons why BCL
54 cannot be used for that purpose. First, the most recent data was not available to BCL (their
55 most recent survey year is 2012 with most years in 2009–2010, compared to 2018–2021 in
56 the present paper). Second, BCL study the data as it stands rather than imputing growth
57 and using it to infer the income distributions in 2030. Third, they focus on a poverty line
58 higher than the one officially used in the first SDG.

59 Consistently with [Ravallion \(2010\)](#), [Hoy and Sumner \(2016\)](#) find that 52% of global
60 extreme poverty can be eliminated with a 50% antipoverty tax above \$₂₀₁₁10/day (in
61 2011 PPP). They also consider the reallocation of public spending and show that this an-
62 tipoverty tax together with the reallocation of fossil-fuel subsidies and military spending
63 could eliminate 77% of global extreme poverty. Finally, they show that countries with
64 GDP per capita below \$₂₀₁₁2,000 per year do not have the domestic capacity to eradicate
65 extreme poverty (measured as an antipoverty tax below 50%).

66 [Woodward \(2015\)](#) also shows that with growth alone, and if each country’s growth
67 persists at the same level, it would take more than a century — and a global GDP exceed-
68 ing \$100,000 per year — to end extreme poverty. [Ortiz et al. \(2018\)](#) find that financing a
69 basic income at the poverty line is out of reach in low-income countries as the national
70 poverty line is on average equal to 79% of the GDP and 8 countries have a GDP below
71 this line (which is often itself below \$2.15/day).

72 The paper also relates to estimates of future poverty rates based on growth alone. Us-
73 ing GDP projections from the IMF, [Karver et al. \(2012\)](#) project the 2030 extreme poverty
74 rate at 2.8% (and at 4.1% if growth is 1% lower than projected, the error historically ob-
75 served with IMF projections). Other studies are more pessimistic, at 3–7% ([Bicaba et al.
76 2017; Chandy et al. 2013](#)), 4.7% ([Manuel et al. 2018](#)) or even 7.4% for post-COVID esti-
77 mates ([Lakner et al. 2022](#)).

78 The paper is linked to the literature that estimates the global income distribution ([Al-
79 varedo et al. 2021; Anand and Segal 2015; Gradín 2021; Jordá and Niño-Zarazúa 2019; La-
80 hoti et al. 2016; Lakner and Milanovic 2016; Milanovic 2024; Pinkovskiy and Sala-i-Martin
81 2009](#)). It also connects with the costing and progress assessment of SDGs and in particu-
82 lar poverty eradication ([Manuel et al. 2020; Rozenberg and Fay 2019; Schmidt-Traub 2015;
83 SDSN 2019; UN 2022; UNCTAD 2021; Vorisek and Yu 2020](#)). In 24 countries, a growth rate
84 of 7% would not suffice to eradicate extreme poverty by 2030 ([UNCTAD 2021](#)). While the
85 global cost of achieving the SDGs may be as high as \$4 trillion per year ([UNCTAD 2023](#)),
86 the financing gap in low- and lower-middle-income countries is estimated at \$400 billion

93 (SDSN 2019) to \$700 billion (Kharas and McArthur 2019) per year. With the current trend,
94 the SDGs will not be achieved and only limited progress towards them will have been
95 made, with more than 60 countries failing to eradicate extreme poverty by 2030 (Moyer
96 and Heden 2020). Manuel et al. (2018) find that low-income countries do not have the
97 resources to afford basic healthcare, education, and social protection; only an increase and
98 a redirection of Official Development Assistance (ODA) can finance these programs.

99 2 Data

100 The percentiles of each country's post-tax income (or consumption) are estimated by
101 the Poverty and Inequality Platform (PIP) of the World Bank (ex-PovcalNet). PIP aggre-
102 gates the most recent household surveys (60% of countries were surveyed between 2018
103 and 2021). This data is based on purchasing power parity (PPP) and given in constant
104 2017 \$.

105 In low-income countries (those of greatest interest to us), PIP provides data on per
106 capita *consumption* (rather than income). Thereby, the data does not capture services pro-
107 cured by the government. Another potential concern with household surveys is that the
108 aggregate (national) consumption they imply is generally lower than the one estimated
109 in national accounts (Deaton 2005; Prydz et al. 2022). This discrepancy comes from mea-
110 surement errors on both sides: on the one hand, household surveys suffer from underre-
111 porting of top incomes and large expenditures; on the other hand, national accounts do
112 not properly account for informal work and tend to inflate agricultural output (Angrist
113 et al. 2021). Furthermore, authoritarian countries have been shown to produce inflated
114 GDP statistics, except for countries below the GDP threshold of eligibility for preferential
115 loans by the World Bank (Martínez 2022). While Household Final Consumption Expen-
116 ditures (HFCE) from national accounts is 44% greater than the aggregate consumption
117 from household surveys, the "discrepancy ratio" is largest for middle-income countries
118 and is only 12% for low-income countries. Because household surveys are best suited to
119 estimate consumption by the poorest, I use unadjusted PIP data as a baseline.

120 As a robustness check, I also re-derive the main results after adjusting aggregate con-
121 sumption by the discrepancy ratio (computed using World Bank data). In line with
122 Lakner and Milanovic (2013) and Anand and Segal (2015), I impute the extra consump-
123 tion to the top percentile. I do not perform the rescaling on the 15% of countries (like
124 Burundi or the D.R.C.) with HFCE lower than its aggregate consumption from PIP, and I
125 assume a discrepancy ratio of +12% for the 20% of countries lacking data on HFCE.

126 As is common in this literature (Bicaba et al. 2017; Hellebrandt and Mauro 2015; Karver
127 et al. 2012), my baseline assumes "balanced growth", meaning that each percentile grows
128 at the same rate between the country's survey year and 2030. I rescale incomes by the
129 observed growth of GDP p.c. (in PPP) up to 2022 (using World Bank data) and by differ-
130 ent methods for the 2022–2030 period. These methods include: extending the 2014–2019
131 growth trend (which excludes COVID years); extending the trend for growing countries
132 and assuming no growth when GDP p.c. has contracted between 2014 and 2019; assum-

133 ing a constant growth (of either 0%, 3%, 4.5%, 6%, or 7%); using IMF forecasts ([IMF \(2023\)](#))
 134 extended up to 2030 by replicating the 2026–2028 forecasted growth in 2028–2030); pro-
 135 jecting future growth using an autoregressive quadratic model that predicts the 2011–2019
 136 growth based on the 1991–2011 growth (then applied to 2022–2030 using the 2002–2022
 137 growth). Besides, I deviate from this two-step procedure to assess the original SDG goal,
 138 by assuming a constant growth of 7% starting in 2015.

139 3 Results

140 3.1 The effect of balanced growth

141 To estimate global poverty rates, the World Bank scales up the percentiles measured
 142 in household surveys by the country’s GDP growth between the survey year and the
 143 year of interest. I project global poverty rates and poverty gaps in 2030 using the same
 144 assumption of balanced growth (i.e., constant inequality), for a range of growth scenarios
 145 (Table 1).

Table 1: Global poverty rates and poverty gaps in 2030 under different growth scenarios. Poverty rates are expressed in % of world population and poverty gaps in % of world GDP. Poverty lines are in PPP \$/day.

Growth scenario (Poverty line in \$/day)	Poverty rate (%)				Poverty gap (% of GDP)			
	2.15	3.65	6.85	18.15	2.15	3.65	6.85	18.15
2022 Estimate	7.3	21.1	44.4	72.2	0.26	1.36	7.01	42.96
Trend (2014–2019)	6.2	14.4	34.5	66.2	0.21	0.87	4.29	30.64
Max(Trend, 0)	6.3	14.2	34.3	66.4	0.19	0.81	4.16	30.25
Autoregressive projection	6.2	15.2	36.8	65.5	0.17	0.84	4.64	32.02
3% growth	5.2	15.2	37.5	68.2	0.14	0.75	4.38	31.20
7% growth	2.2	8.5	25.5	59.5	0.05	0.29	1.93	18.07
7% growth since 2016	1.1	3.1	15.3	51.3	0.01	0.08	0.74	10.15

146 My estimates of 2022 global poverty rates closely align with the 2019 estimates from
 147 the World Bank: 9% of the world population live with less than 2.15\$/day, 24% below
 148 3.65\$/day, and 47% below 6.85\$/day. The poverty gap is the cost that separates peo-
 149 ple below the poverty line from that line. For example, if 10% of the population earns
 150 1.65\$/day and 90% of the population earns more than 2.15\$/day, the extreme poverty
 151 gap is $0.1 \cdot (2.15 - 1.65) = 0.05$ \$/day. I estimate the extreme poverty gap at 0.25% of
 152 the world GDP. This is a first approximation of what it would cost to lift everyone out of
 153 extreme poverty, defined with the \$2.15/day poverty line.

154 Assuming that each country will continue to grow at the same rate as in the recent
 155 past, I estimate that 6% of the world population will live in extreme poverty in 2030. I
 156 find very similar estimates using a simple yet realistic model to predict a country’s growth

157 (an autoregressive projection based on its growth over the last 20 years). If each country
158 grows by 3% each year, extreme poverty would decline slightly more than in the real-
159 istic projections, at 5%. Although steady growth reduces poverty, growth alone cannot
160 achieve the first SDG: If the world grows by 7% each year (the maximum rate observed
161 for a given country over 2010–2019), the extreme poverty rate would still be 3% in 2030.
162 Even if the world had experienced a 7% growth rate starting in 2015 (when the SDGs
163 were adopted), extreme poverty would not have been completely eliminated, at 1% of
164 the world population in 2030. As we cannot rely on growth alone to eliminate poverty,
165 let us add domestic redistribution to the equation.

166 3.2 Idealized redistributive policies

167 Studying the arithmetics of inequality at the country level, I use the poverty gap to ap-
168 proximate the revenues required to eliminate poverty. More specifically, I consider taxes
169 on top incomes to finance a transfer to the poorest that would lift them at the poverty
170 line. I consider two types of redistributive policies to close the poverty gap: (i) an “anti-
171 poverty cap” that would establish a ceiling on top incomes (and tax income at a 100%
172 rate above that threshold); (ii) an “antipoverty tax” that would raise a linear tax above a
173 certain threshold.

174 These policies are idealized. The estimate of revenue they generate should be seen as
175 an upper bound of what could be achieved if they were implemented in practice. First,
176 I ignore any costs associated with raising a tax or transferring money, as if the lowest-
177 income countries already had sufficient administrative resources. Second, any tax (and a
178 fortiori a 100% tax) reduces economic activity (real or declared). In this exercise, I abstract
179 from tax distortions and assume that the policies would not affect the taxable base.

180 If it were possible to expropriate top income individuals without reducing their eco-
181 nomic activity, capping top incomes to finance an income floor would eliminate poverty
182 at the lowest welfare cost. However, to protect private property and diminish the deter-
183 ring effect on economic activity, governments would rather tax at a lower rate (than 100%)
184 and on a broader base (starting at a threshold deemed reasonable). Therefore, both the
185 antipoverty cap and the antipoverty tax can be thought as rough but revealing approxi-
186 mations of the capacity to mobilize domestic resources.

187 In low-income countries, we measure household consumption rather than income,
188 meaning that we do not capture investment nor government spending. In other words,
189 our idealized policies would leave productive investment and public services unaffected,
190 an appropriate treatment given that these channels already contribute to growth and
191 poverty reduction.

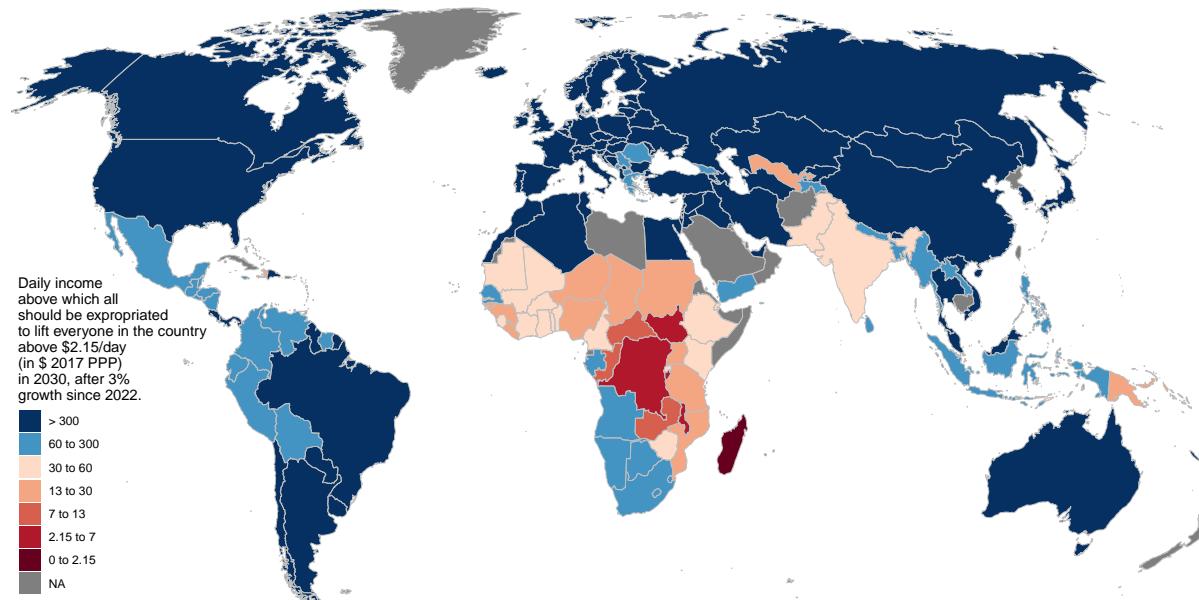
192 Unless otherwise stated, I use the scenario of balanced growth at a rate of 3%. I choose
193 this rate as a baseline as it is an upper bound of growth rates recently experienced in the
194 lowest-income countries. Indeed, among the 8 countries with an average consumption
195 below 3\$/day, growth was on average negative over 2014–2019 (or 2014–2022), and the
196 highest growing country (Central African Republic) grew at a rate of 2.4% per year.

197 **3.3 Antipoverty caps**

198 I estimate the income cap that each country should impose to fill the extreme poverty
199 gap with the expropriated income (Figure 1). In some low-income countries, even capping
200 incomes at \$7/day would not suffice to raise revenues equal to the extreme poverty gap,
201 despite a steady growth of 3% per year between 2022 and 2030. In a very optimistic sce-
202 nario of 7% growth, the anti-extreme-poverty cap would be \$14/day in the D.R.C. Also,
203 note that there is no indication that the resources of this country are underestimated, as
204 the aggregate consumption from household surveys is greater than HFCE from national
205 accounts for the D.R.C. Besides, the D.R.C. is not the poorest country. In Madagascar, the
206 average consumption would fall short of \$2.15/day in the baseline scenario, at \$2.02/day.
207 This means that even with extreme redistribution, Madagascar does not have the domes-
208 tic resources needed to eliminate extreme poverty by 2030. To give one last example of
209 the shortfall of resources in the lowest-income countries, the anti-extreme-poverty cap for
210 Burundi in the scenario of 7% growth would need to be as low as 8.60\$/day.

211 In most of the paper, I focus on the definition of extreme poverty employed in the
212 first SDG. However, the \$2.15 threshold has been criticized for inaccurately measuring
213 poverty (Deaton 2010; Woodward and Abdallah 2010). First, this poverty line is barely
214 sufficient to satisfy one's caloric requirements and is too low to procure a healthy diet or
215 non-food necessities. Second, the PPP adjustments applied to PIP data before computing
216 the poverty rates are based on prices of an average consumption basket rather than on
217 prices of subsistence goods (Sullivan et al. 2023). Therefore, the cost of a subsistence

Figure 1: Income cap eradicating extreme poverty (in \$/day). In this idealized policy, all income above the cap is transferred to the extreme poor and lift them at \$2.15/day, assuming away distortions, and after a yearly growth of 3% over 2022–2030.



218 diet varies across countries. For instance, Moatsos (2016) computes that it is \$1.44 in
219 Malawi vs. \$4.10 in Kenya (in 2011 PPP \$). Building on earlier work by Allen (2017) that
220 addresses these issues, Moatsos (2016) computes a country-specific poverty line. This
221 basic consumption (or BCS) poverty line corresponds to the local price of the cheapest
222 diet that meets caloric and protein requirements, completed with a ration of fat, sugar, and
223 basic non-food requirements (see also Moatsos 2021). This alternative measure indicates
224 that poverty is more prevalent than the official poverty line suggests. Despite missing
225 data in many countries (including India and the D.R.C.), 14 countries have an average
226 consumption level below this basic consumption poverty line in 2030 in the 3% growth
227 scenario. These countries (which include e.g. Nigeria) do not have sufficient resources to
228 lift their population above the BCS poverty line, equal to \$4.35/day in median, even after
229 extreme domestic redistribution.

230 BCL found that 62 countries could not eradicate severe poverty (defined as
231 \$20052/day) with an antipoverty cap at \$200513/day, while 27 could not even do so with
232 a cap at \$20052/day. Their findings cannot be exactly reproduced with the revised PIP
233 data, as the switch from 2005 to 2017 PPPs has altered not only the level but also the
234 distribution of incomes (for the same reason, the results of BCL and Ravallion cannot be
235 compared). When I replicate the computations of BCL (with their survey years but after
236 scaling the original thresholds into 2017 PPPs by a factor $2.15/1.25 = 1.72$), I find that
237 52 (resp. 30) countries could not eradicate severe poverty with a cap at \$22.36/day (resp.
238 \$3.44/day). In other words, the revision of PIP data resulted in an apparent enrichment.
239 Looking ahead, in our baseline scenario with 3% growth, we find that in 2030, 34 (resp.
240 6) countries will not be able to eradicate severe poverty with a cap at \$22.36/day (resp.
241 \$3.44/day).

242 3.4 Antipoverty taxes

243 Figure 2 presents the (additional) tax rate above \$6.85/day required to generate
244 enough revenues to close the domestic extreme poverty gap, in the baseline scenario of
245 3% growth. The threshold of \$6.85/day is defined by the World Bank and corresponds
246 to an “acute” poverty line which can be understood as the consumption level that can
247 sustain a minimally decent life (Hickel 2019; Kikstra et al. 2021). In contrast, the extreme
248 poverty line of \$2.15/day corresponds to the consumption per capita below which one is
249 undernourished (Allen 2017).

250 Consistently with the previous findings, taxing income at a 100% rate above \$6.85/day
251 would not generate enough revenues to eliminate extreme poverty in the five poorest
252 countries. In Nigeria, closing the extreme poverty gap would require taxing the “non-
253 acutely-poor” at a marginal rate of 20%. On average over Sub-Saharan Africa, the anti-
254 extreme-poverty tax would be 49%, and 70% in low-income countries (defined by the
255 World Bank as countries with a GNI per capita below \$1,135 per year). Yet, imposing
256 such a large tax burden on any income above just \$6.85/day seems unrealistic.

257 Figure 3 presents the anti-extreme-poverty tax on incomes above \$18.15/day, in a very

258 optimistic scenario of 7% growth. The threshold of \$18.15/day per person corresponds to

Figure 2: Linear tax rate above \$6.85/day eradicating extreme poverty (in %). In this idealized policy, all tax revenue is transferred to the extreme poor and lift them at \$2.15/day, assuming away distortions, and after a yearly growth of 3% over 2022–2030.

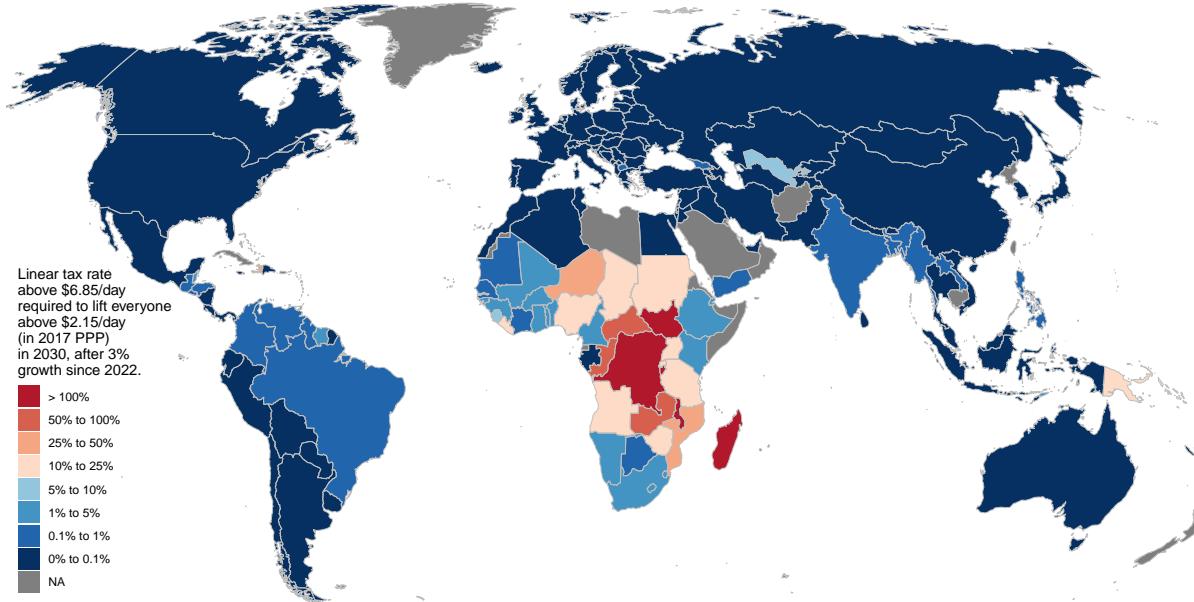
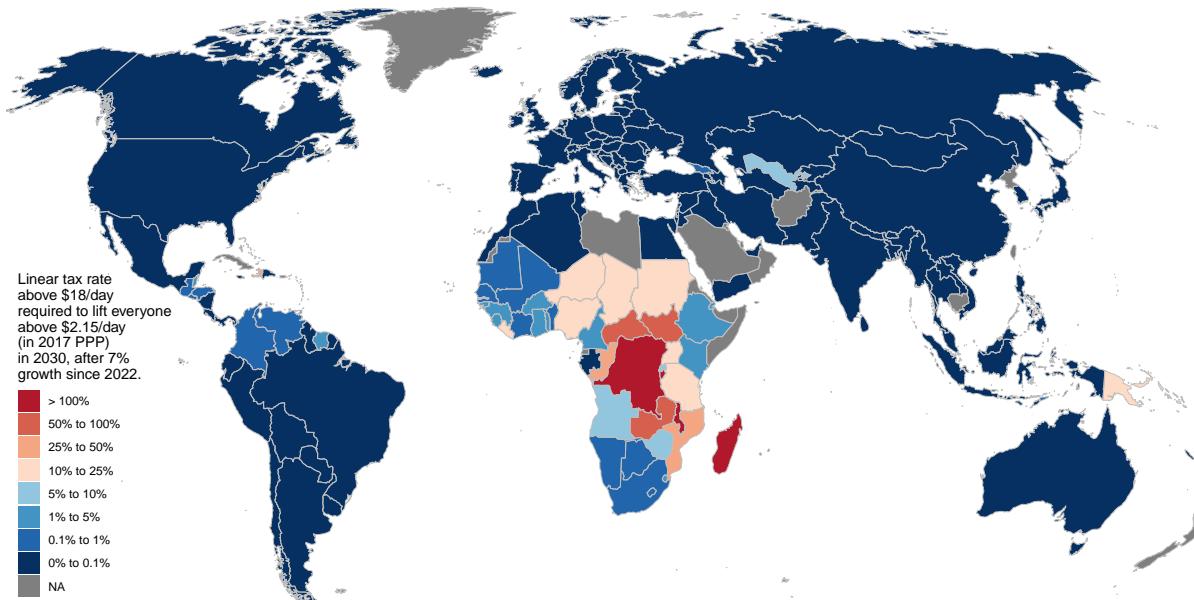


Figure 3: Linear tax rate above \$18.15/day eradicating extreme poverty (in %). In this idealized policy, all tax revenue is transferred to the extreme poor and lift them at \$2.15/day, assuming away distortions, and after a yearly growth of 7% over 2022–2030.



259 the U.S. federal poverty line for a family of four and represents a more realistic threshold
260 above which taxes could be increased in the Global South. The anti-extreme-poverty tax
261 rates on the “non-poor” in this 7% growth scenario are comparable to the rates on the
262 non-acutely-poor in the baseline scenario. In India, the required tax rate would be 10%
263 in the scenario with 7% growth until 2030, 36% with 5.5% growth (the country’s 2014–
264 2019 trend), and unachievable (at 156%) with 3% growth. With sustained growth, the
265 contribution required of the Indian non-poor seems large but possible. Therefore, India
266 seems able to eliminate extreme poverty by 2030 with its domestic resources. The same
267 thing cannot be said of Sub-Saharan Africa.

268 3.5 The credible potential of domestic redistribution

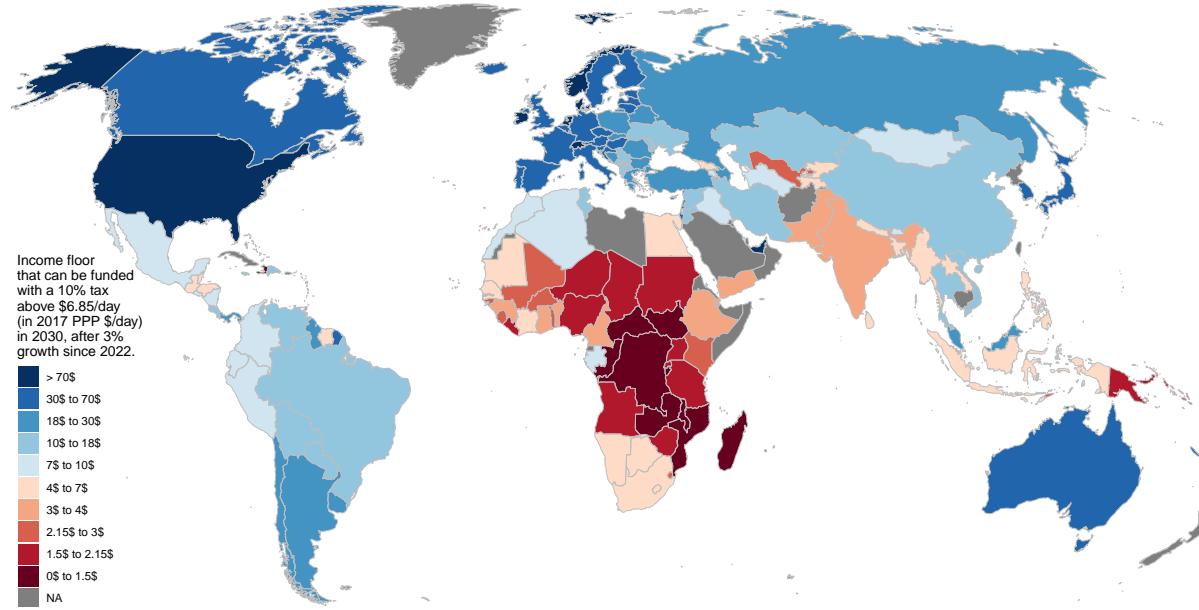
269 A final way of approaching the issue is to set a tax schedule, compute how much
270 revenues it would generate in each country, and estimate the income floor that these rev-
271 enues could finance (by topping up the incomes of the poorest to the income floor). As
272 I have already explored extreme redistributive policies, I analyse here a more reasonable
273 tax schedule. Namely, I consider a 10% marginal tax rate on income above \$6.85/day. Al-
274 though the tax base may be too wide (affecting people on the verge of acute poverty) and
275 the tax rate too low for top incomes, this simple tax schedule seems to correctly reflect the
276 fiscal capacity of governments. Note that the value of the income floor depends on the
277 whole income distribution: the top of the distribution determines the revenues that can
278 be generated; and the bottom dictates the cost of raising low incomes up to a given floor.

279 Figure 4 presents the income floor that can funded in 2030 with our simple tax in a
280 3% growth scenario. While the number of countries unable to eradicate extreme poverty
281 through this tax totals 23, a figure akin to the count of low-income countries at 27, a mere
282 13 countries fall into both categories. For example, while Ethiopia (a low-income country)
283 can finance an income floor of \$3.08/day, Nigeria (classified as a lower-middle-income
284 country) can only finance a floor of \$1.83/day.

285 Even in a scenario with 7% growth from 2023 onwards, 10 countries have an income
286 floor below \$2.15 in 2030. Note that the picture does not significantly change when adjust-
287 ing top incomes so that aggregate consumption matches national accounts: 8 countries
288 are still unable to close the extreme poverty gap despite very optimistic growth in this
289 robustness check. In contrast, if the 7% growth had started in 2016 (as the SDGs were set
290 up), the 10% tax would have been sufficient to eliminate extreme poverty in all countries
291 except in Madagascar, where a tax of 23% would have been required.

292 At least two of the SDGs spell out how the elimination of extreme poverty could be
293 funded. First, the target 8.1 aims for “at least 7 per cent gross domestic product growth per
294 annum in the least developed countries”. As we have seen, a sustained high growth since
295 2016 would have permitted the least developed countries to eliminate extreme poverty
296 through the mobilization of their domestic resources. However, high growth has never
297 materialized in these countries. Second, the target 17.2 calls for “Developed countries to
298 implement fully their official development assistance commitments, including the com-

Figure 4: Income floor that can be funded with a 10% marginal tax on income above \$6.85/day (in 2017 PPP \$/day). In this idealized policy, all tax revenue is transferred to the poorest and lift them at the income floor, assuming away distortions, and after a yearly growth of 3% over 2022–2030.



299 commitment by many developed countries to achieve the target of 0.7 per cent of ODA/GNI
300 to developing countries and 0.15 to 0.20 per cent of ODA/GNI to least developed coun-
301 tries” (LDCs). Foreign aid falls short of both the overall target (at 0.37% of developed
302 countries’ GNI) and the LDCs’ target (at 0.06%). While just four countries are meeting
303 their commitments (Luxembourg, Sweden, Norway, and Germany), the U.S. only allo-
304 cates 0.23% of its GNI to foreign aid ([OECD 2023](#)). The global extreme poverty gap (0.17%
305 of global real GDP) is a bit lower than the shortfall of foreign aid relative to the target
306 (0.2% of global nominal GDP), suggesting that extreme poverty could be eradicated if
307 developed countries respected their commitment. However, to meet the broader SDGs
308 and “end poverty in all its forms”, the 0.7% target would not suffice and international
309 solidarity should be significantly strengthened.

310 3.6 The potential of global redistribution

311 In this section, we highlight the potential of globally redistributive policies to close the
312 global poverty gap in 2030 in the baseline scenario of 3% growth.

313 If applied to the global level, the tax of the previous section would bring the global
314 Gini from .62 down to .51 and finance an income floor at \$8.6/day, thereby closing the
315 \$6.85/day poverty gap. By comparison, applied at the national level, it would only bring
316 the global Gini down to .59 and reduce the poverty gap from 4.5% to 3.7% of global
317 income.

318 To close the *extreme* poverty gap, a 1.2% marginal tax above 100\$/day (i.e.
319 \$36,500/year) would suffice. Such a tax would result in 3.4% of global income being
320 transferred from the rich to the extreme poor, but would only involve 0.14% of global
321 income being transferred from one country to another. With contributions of up to 0.4%
322 of a country's income (in the U.S.), aggregate consumption would increase by more than
323 10% in 9 countries.

324 In reality, the global tax rates required to eradicate poverty may well be lower than just
325 indicated, because our calculations used the raw PIP data instead of converting them to
326 nominal terms and rescaling them to national accounts. Once I rescale the data to national
327 accounts, (which are more accurate in high-income countries), a mild 0.3% marginal tax
328 above \$100/day suffices to close the extreme poverty gap. Raising that rate to 10% would
329 collect 3.4% of the world income, enough to finance a global income floor of \$7/day and
330 end poverty in all its forms. These rates are expressed on top of the current tax system and
331 apply to post-tax income. For example, the last tax schedule would leave unaffected the
332 95% of the world's population whose per capita after-tax income is less than \$36,500/year,
333 and would reduce the after-tax income of those at \$73,000/year by 5%.

334 Although internationally redistributive taxes have yet to take off, the proposal of
335 a global wealth tax is gaining momentum ([Piketty 2022](#)). A 2% tax on individual net
336 wealth above \$1 billion would raise \$214 billion a year, slightly more than the global ex-
337 treme poverty gap ([Alstadsæter et al. 2024](#)). Moreover, a global tax on the wealthiest 1%
338 can raise enough revenues to close the global acute poverty gap and lift everyone above
339 \$6.85/day. For example, the [WID wealth tax simulator](#) shows that a tax consisting of a 4%
340 marginal rate above \$1 million and 10% above \$100 million would raise 4.4% of the global
341 GDP. More generally, a global tax on millionaires designed to be revenue-maximizing in the
342 long-run has the potential to finance the eradication of acute poverty.

343 In a nutshell, whereas poverty alleviation cannot be achieved rapidly without inter-
344 national solidarity, it can be financed by reasonable contributions from the global top 1%.

345 4 Discussion

346 To paraphrase the [UN \(2022\)](#), “as things stand, the world is not on track to end poverty
347 by 2030.” I have shown that the only prospect for low-income countries to eliminate ex-
348 treme poverty on their own is the combination of strong growth, ambitious policies of so-
349 cial programs and domestic redistribution, and time. With record growth and profound
350 government commitment, China has officially eradicated extreme poverty in 2021. The
351 D.R.C. is poorer now than China in 1990, so even if it reproduces the Chinese miracle, it
352 will not be able to eradicate extreme poverty on its own before 2055. In contrast, interna-
353 tional solidarity could end poverty more quickly and at a much lower welfare cost. In this
354 paper, I have illustrated the magnitude of the required transfer of resources with idealized
355 international taxes, but in reality this could take other forms such as a systemic change in
356 the rules or structures of the world economy. To be fair, this paper only presents the or-
357 ders of magnitude of global inequality. In practice, structural factors that sustain poverty

³⁵⁸ (like wars or corruption) can also hamper the effectiveness of international action.

³⁵⁹ **Data and code availability**

³⁶⁰ All data and code of as well as figures of the paper are available on
³⁶¹ github.com/bixiou/domestic_poverty_ereadication.

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JEL codes D63, I32, P16.

Keywords Poverty gap, Sustainable Development Goals, Domestic resource mobilization, Re-distribution, Fiscal capacity, Extreme poverty.

⁴⁹²

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517 **A Appendix**

518 **A.1 Additional figures**

519 Many more figures (with varying poverty lines, taxation thresholds, growth scenarios,
520 etc.) are available on github.com/bixiou/domestic_poverty_eradication. Also, any
521 custom figure can be easily produced using this code.

Figure A1: Linear tax rate above \$6.85/day eradicating extreme poverty (in %). Data has been rescaled to match HFCE aggregate from national account. In this idealized policy, all tax revenue is transferred to the extreme poor and lift them at \$2.15/day, assuming away distortions, and after a yearly growth of 3% over 2022–2030.

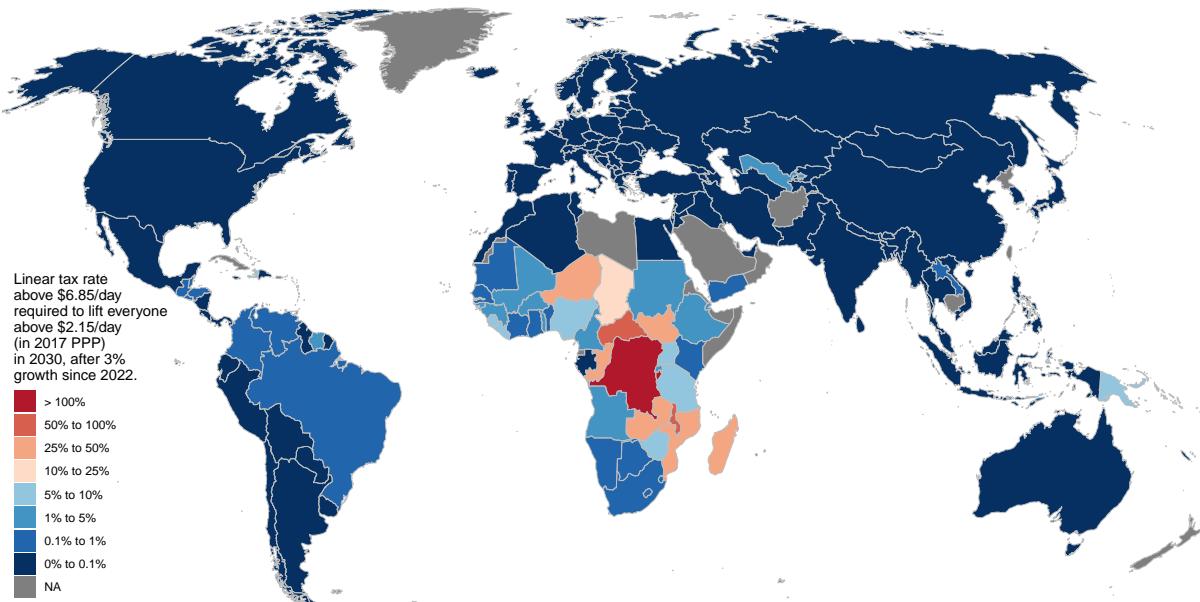


Figure A2: Linear tax rate above \$6.85/day eradicating extreme poverty (in %). In this idealized policy, all tax revenue is transferred to the extreme poor and lift them at \$2.15/day, assuming away distortions, with growth until 2030 predicted at the country level.

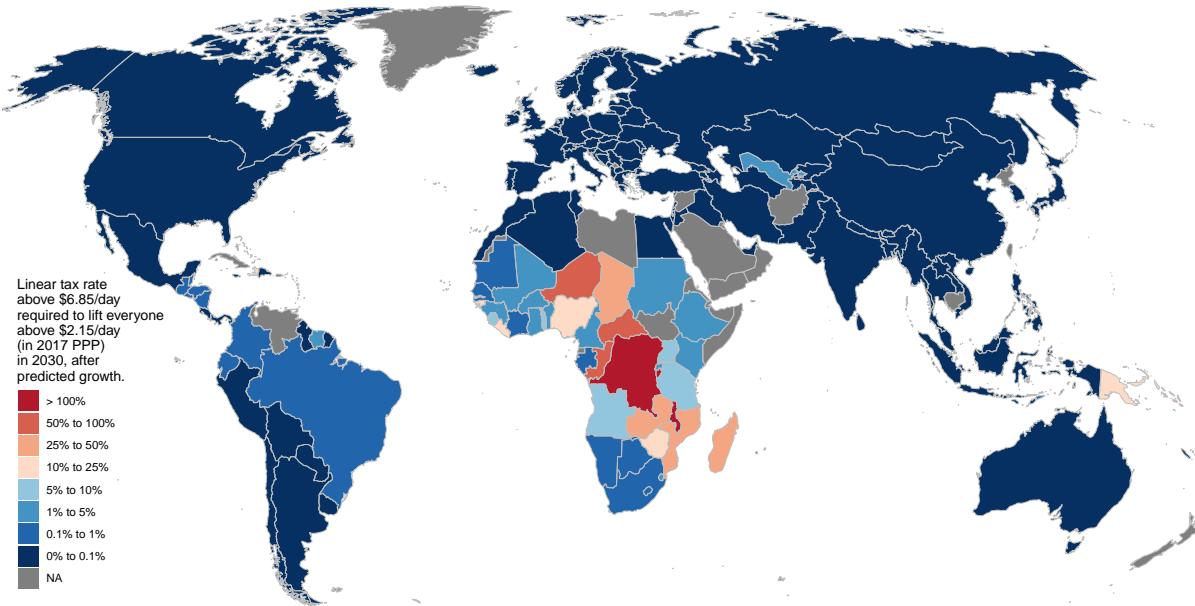


Figure A3: Linear tax rate above \$18.15/day eradicating extreme poverty (in %). In this idealized policy, all tax revenue is transferred to the extreme poor and lift them at \$2.15/day, assuming away distortions, and after a yearly growth of 3% over 2022–2030.

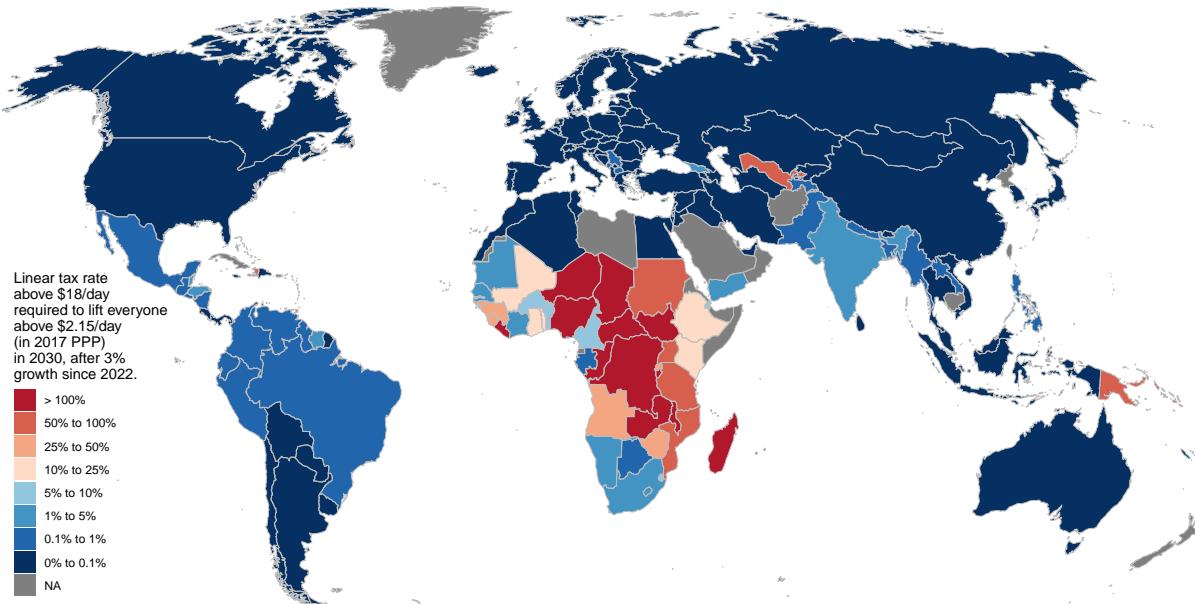


Figure A4: Linear tax rate above \$18.15/day eradicating extreme poverty (in %). Data has been rescaled to match HFCE aggregate from national account. In this idealized policy, all tax revenue is transferred to the extreme poor and lift them at \$2.15/day, assuming away distortions, and after a yearly growth of 7% over 2022–2030.

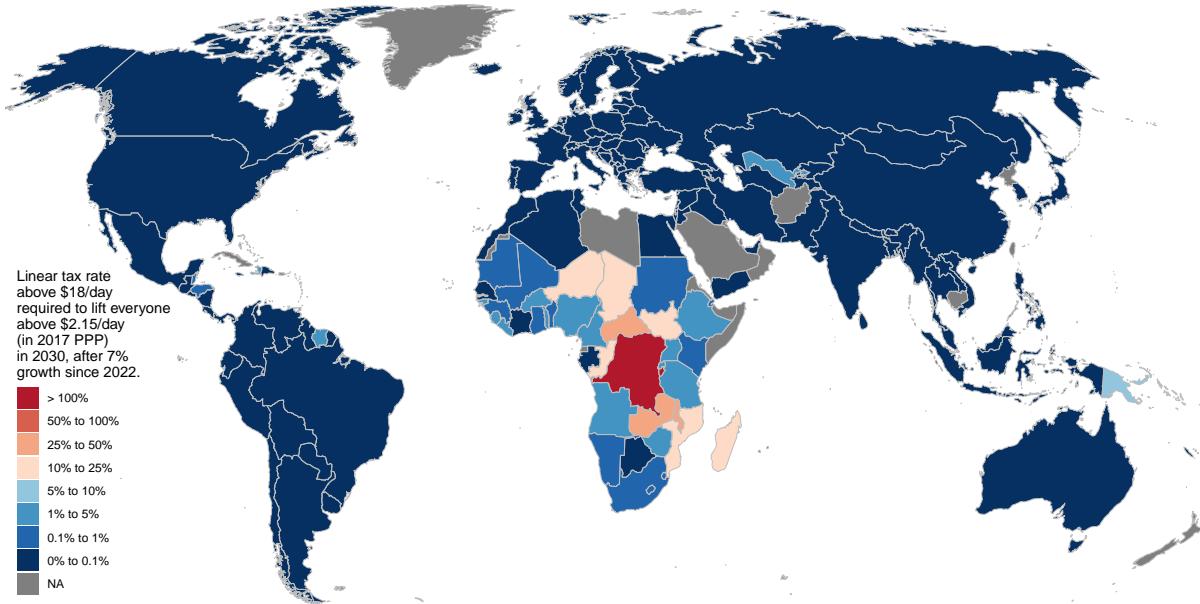


Figure A5: Linear tax rate above \$18.15/day eradicating extreme poverty (in %). In this idealized policy, all tax revenue is transferred to the extreme poor and lift them at \$3.65/day, assuming away distortions, and after a yearly growth of 3% over 2022–2030.

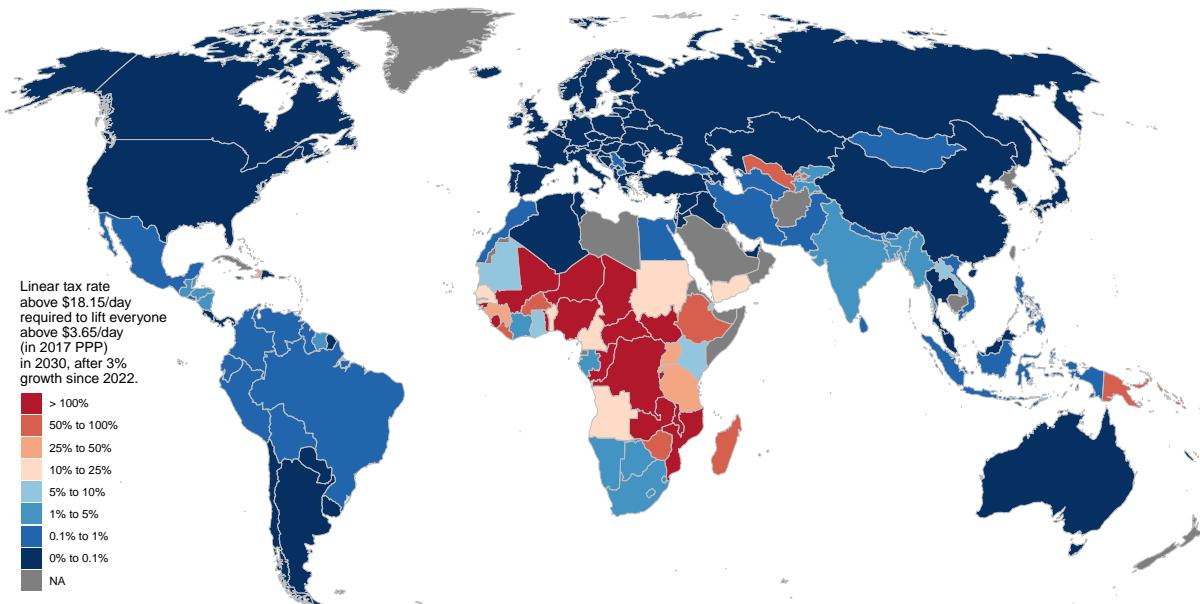


Figure A6: Linear tax rate above \$18.15/day eradicating extreme poverty (in %). In this idealized policy, all tax revenue is transferred to the extreme poor and lift them at \$6.85/day, assuming away distortions, and after a yearly growth of 3% over 2022–2030.

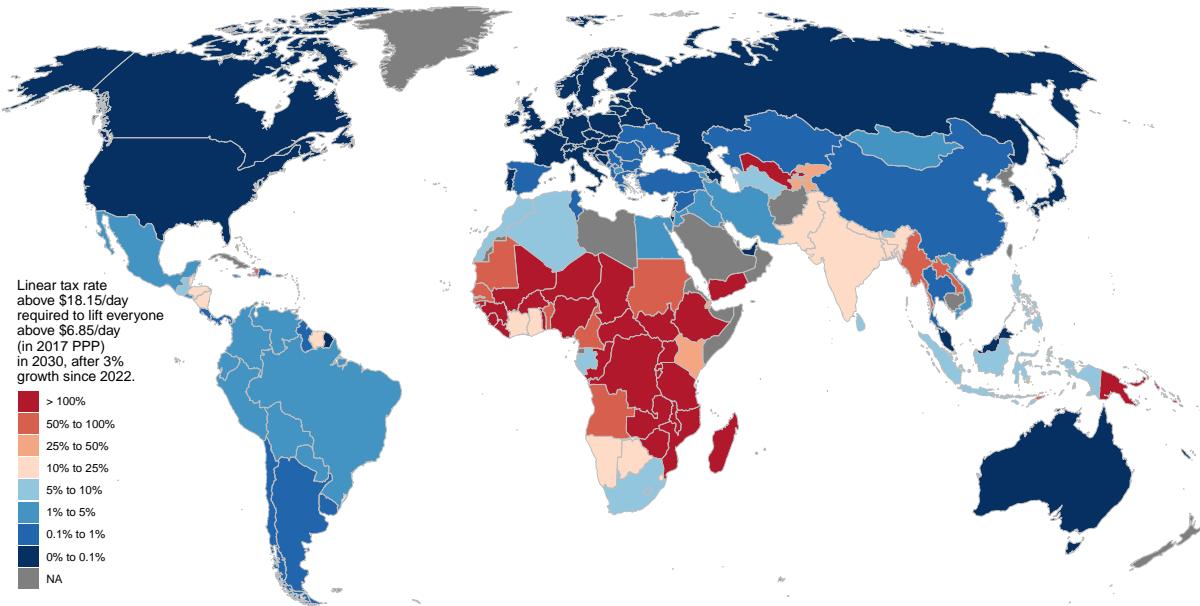


Figure A7: Linear tax rate above \$6.85/day eradicating extreme poverty (in %). In this idealized policy, all tax revenue is transferred to the extreme poor and lift them at \$6.85/day, assuming away distortions, and after a yearly growth of 3% over 2022–2030.

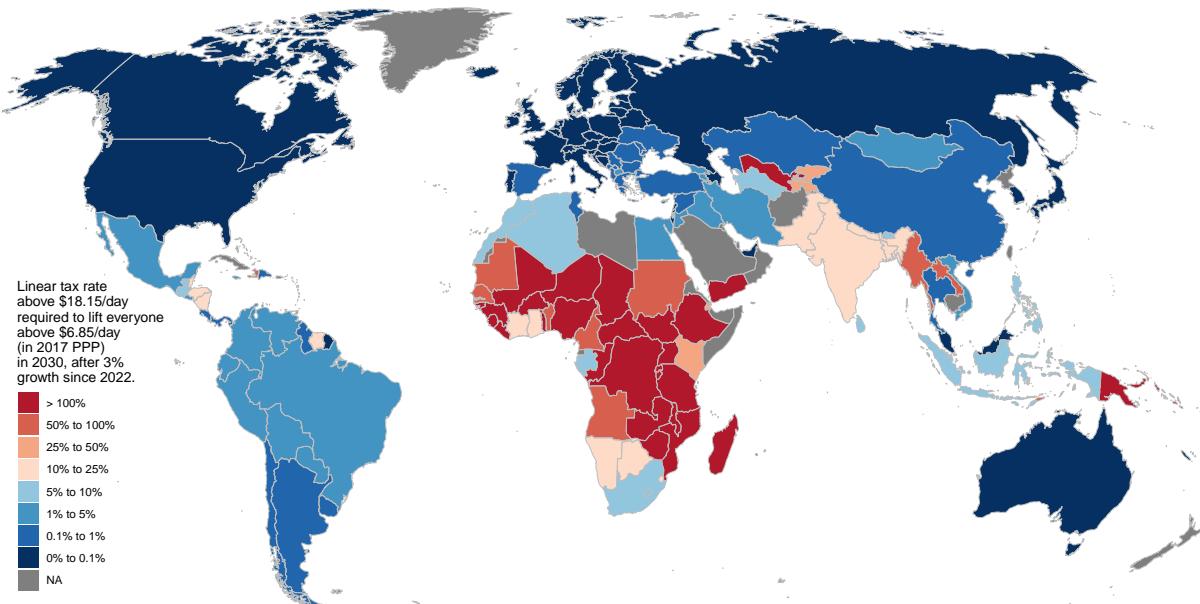


Figure A8: Income floor that can be funded with a 10% marginal tax on income above \$6.85/day (in 2017 PPP \$/day). In this idealized policy, all tax revenue is transferred to the poorest and lift them at the income floor, assuming away distortions, and after a yearly growth of 7% over 2022–2030.

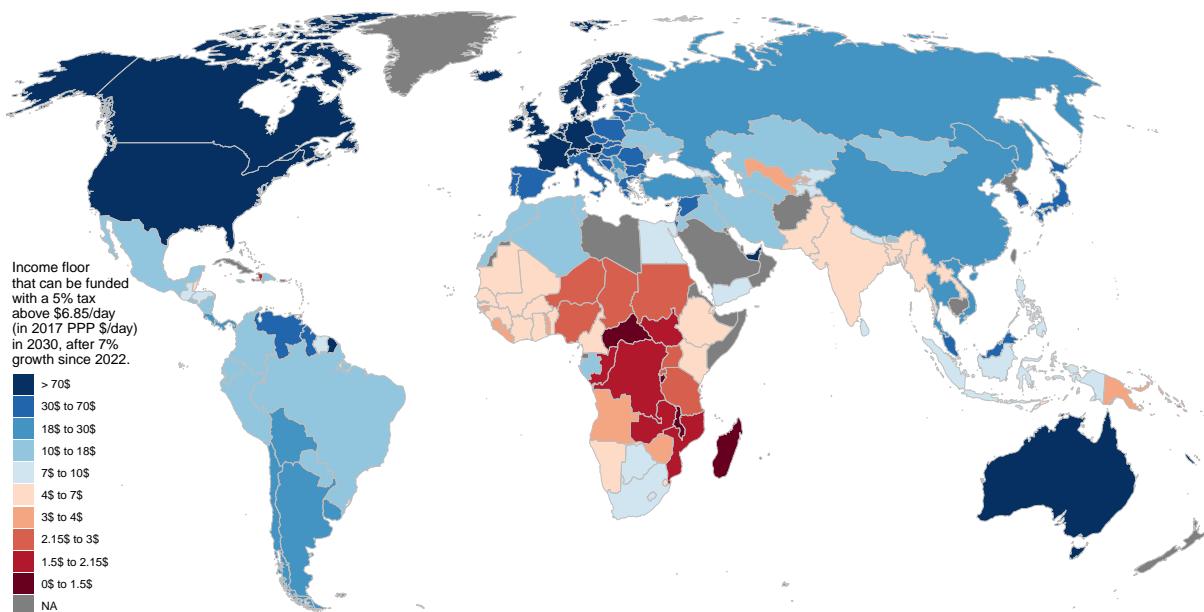
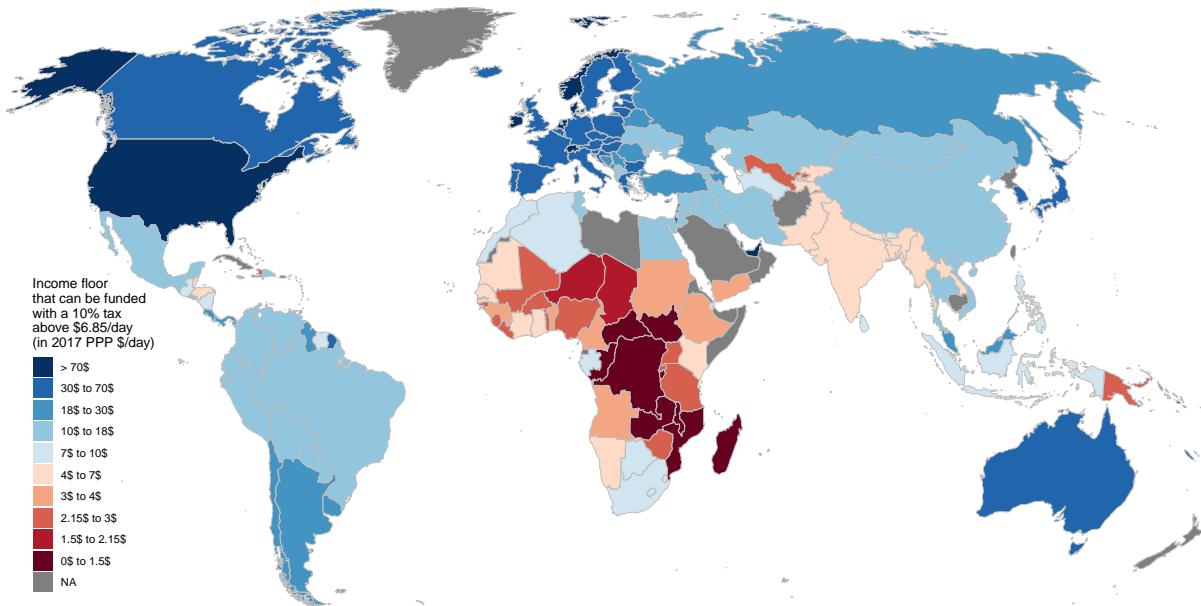


Figure A9: Income floor that can be funded with a 10% marginal tax on income above \$6.85/day (in 2017 PPP \$/day). Data has been rescaled to match HFCE aggregate from national account. In this idealized policy, all tax revenue is transferred to the poorest and lift them at the income floor, assuming away distortions, and after a yearly growth of 3% over 2022–2030.



522 A.2 Additional tables

Table A1: Mean income in major lower-income countries in various years and growth scenarios, survey years and factor used to rescale incomes to national accounts (in countries with HFCE to survey ratio above 1).

Indicator	Year of Survey	Mean consumption/income (in \$/day)	BCL				HFCE to survey ratio		
			2022	2030 estimate	Trend	survey year			
World	2018	17.2	18.6	23.6	32.3	22.9	23.3	2009	1.42
Low-Income Countries	2015	3.6	3.8	5.3	8.5	4.4	4.6	2008	1.11
Sub-Saharan Africa	2016	4.2	4.3	5.5	7.4	5.1	4.8	2009	1.34
Angola	2018	5.5	4.7	6.0	8.1	5.2	3.3	2009	1.71
Bangladesh	2016	4.5	6.1	7.7	10.5	8.0	9.6	2010	1.90
Benin	2018	4.7	5.3	6.7	9.0	6.0	6.1	2003	1.25
Burkina Faso	2018	5.0	5.2	6.6	9.0	6.2	6.5	2009	0.75
Burundi	2013	2.3	2.0	2.5	3.4	2.1	1.6	2006	0.75
Cameroon	2014	5.8	6.1	7.7	10.5	6.8	6.7	2007	1.18
Chad	2018	3.8	3.4	4.4	5.9	3.9	2.6	2003	0.92
D.R. Congo	2012	2.0	2.6	3.2	4.4	3.0	2.8	2005	0.91
Ethiopia	2015	3.7	5.1	6.4	8.7	7.0	8.1	2011	0.91
Ghana	2016	5.1	6.0	7.6	10.3	7.3	7.6	2006	1.96
Guinea	2018	4.4	4.8	6.1	8.3	5.6	6.9	2007	1.12
Haiti	2012	3.9	3.6	4.5	6.2	3.9	3.5	2001	1.73
India	2019	5.3	5.6	7.1	9.7	7.3	8.6	2010	2.19
Ivory Coast	2018	5.7	6.4	8.1	10.9	7.4	8.6	2008	1.67
Kenya	2015	4.2	5.0	6.3	8.6	5.8	6.1	2005	1.99
Madagascar	2012	1.6	1.6	2.0	2.7	1.8	1.7	2010	2.04
Malawi	2019	2.1	2.0	2.5	3.4	2.3	2.2	2010	NA
Mali	2018	5.0	4.9	6.2	8.3	5.4	5.7	2010	0.94
Mozambique	2014	2.9	2.9	3.7	5.0	3.4	3.1	2008	NA
Nepal	2010	5.2	7.7	9.8	13.3	9.4	11.0	2010	1.30
Niger	2018	2.9	3.0	3.9	5.2	3.5	3.5	2008	0.86
Nigeria	2018	3.7	3.6	4.5	6.1	4.1	3.2	2011	NA
Pakistan	2018	5.0	5.3	6.7	9.1	6.2	6.8	2008	2.35
Papua New Guinea	2009	3.5	4.3	5.4	7.3	4.8	4.8	1996	NA
Rwanda	2016	3.1	3.8	4.8	6.6	4.9	5.5	2011	1.45
Senegal	2018	6.0	6.3	8.0	10.8	7.2	8.2	2011	1.11
South Sudan	2016	2.2	2.2	3.3	5.5	NA	2.2	NA	NA
Sudan	2014	4.6	3.4	4.3	5.9	3.6	2.7	2009	1.94
Tanzania	2018	3.3	3.4	4.4	5.9	4.1	4.3	2007	1.43
Uganda	2019	3.5	3.6	4.5	6.1	4.2	4.1	2009	1.33
Uzbekistan	2003	1.6	4.0	5.1	6.9	5.2	5.5	NA	NA
Yemen	2014	4.5	4.5	7.2	13.3	NA	4.5	2005	NA
Zambia	2015	3.0	3.0	3.7	5.1	3.4	2.9	2010	NA
Zimbabwe	2019	4.5	4.4	5.5	7.5	4.7	4.0	NA	1.10

Table A2: Expected poverty and growth in major lower-income countries: trend and projected growth rate, poverty rates and gaps at \$2.15 and \$6.85/day in 2030 after 3% growth since 2022.

Indicator	Growth	Growth	Poverty rate			Poverty gap		
	Trend 2014–2019	Autoregressive Projection	\$2.15	\$3.65	\$6.85	\$2.15	\$3.65	\$6.85
World	3.4	2.9	5	15	38	0.1	0.8	4.4
Low-Income Countries	1.9	2.3	27	52	80	3.9	15.5	56.7
Sub-Saharan Africa	1.0	2.0	24	50	79	3.2	13.6	52.9
Angola	-4.2	1.3	28	49	75	3.7	13.6	47.9
Bangladesh	5.8	3.4	1	13	58	0.0	1.1	16.0
Benin	1.8	1.7	7	29	69	0.4	4.3	29.3
Burkina Faso	2.7	2.1	15	45	73	1.1	8.1	37.9
Burundi	-2.6	0.9	60	84	96	19.0	63.9	181.6
Cameroon	1.2	1.5	15	35	62	1.2	6.1	26.7
Chad	-3.4	1.7	23	57	86	2.8	16.9	71.5
D.R. Congo	1.2	2.1	45	73	91	11.2	39.5	122.7
Ethiopia	6.0	4.0	7	26	71	0.5	4.1	28.9
Ghana	2.9	2.5	13	30	61	1.3	5.5	24.9
Guinea	4.6	1.9	4	25	69	0.3	3.6	29.3
Haiti	-0.3	1.1	37	59	83	8.2	24.4	76.1
India	5.5	3.4	3	21	68	0.1	2.3	23.3
Ivory Coast	3.9	1.9	3	19	56	0.1	2.0	17.7
Kenya	2.6	1.9	12	37	71	1.0	6.8	35.5
Madagascar	1.1	1.3	72	88	97	35.4	96.0	244.4
Malawi	1.0	1.8	59	84	96	18.1	61.7	177.3
Mali	2.1	1.4	7	34	71	0.4	5.2	34.1
Mozambique	0.9	2.2	52	76	90	12.3	39.2	113.1
Nepal	4.5	2.5	1	5	40	0.0	0.4	7.5
Niger	1.7	1.6	28	67	90	3.8	23.1	90.9
Nigeria	-1.3	1.8	20	50	84	2.4	14.3	64.1
Pakistan	3.2	2.0	1	15	68	0.0	1.3	22.4
Papua New Guinea	1.5	1.6	21	45	76	2.9	12.2	49.3
Rwanda	4.8	3.0	25	57	84	2.9	15.9	64.2
Senegal	3.3	1.7	3	20	58	0.1	2.0	18.5
South Sudan	NA	NA	47	72	91	12.4	40.5	122.8
Sudan	-2.9	0.8	18	54	88	2.1	14.9	70.5
Tanzania	2.8	2.3	26	61	87	3.1	18.7	74.9
Uganda	1.7	2.2	27	59	85	3.6	18.3	71.7
Uzbekistan	4.0	3.3	12	43	82	1.4	9.4	51.5
Yemen	NA	NA	4	23	64	0.2	2.9	23.2
Zambia	0.0	1.9	53	71	87	15.4	40.8	109.6
Zimbabwe	-1.0	0.9	26	55	79	3.3	15.1	55.1

Table A3: Antipoverty caps for major lower-income countries in 2030.

Poverty line (\$/day)	2.15	2.15	2.15	2.15	2.15	2.15	BCS	3.44	3.44
Growth scenario	3%	3%	7%	7%	Projection		3%	3%	BCL
HFCE rescaling		✓		✓		✓			
World	442.6	1785.2	618.7	2442.3	384.3	1741.9	$+\infty$	376.0	204.3
Low-Income Countries	29.7	200.7	160.9	518.9	15.7	101.1	$+\infty$	13.1	3.8
Sub-Saharan Africa	37.7	636.1	52.8	1119.1	31.0	631.5	$+\infty$	16.3	6.6
Angola	63.1	896.5	132.4	1283.4	41.1	755.7	6.0	20.7	15.2
Bangladesh	69.0	1461.6	$+\infty$	$+\infty$	71.4	1506.2	NA	50.1	7.6
Benin	50.1	376.6	79.0	523.0	40.1	333.0	30.5	24.4	8.4
Burkina Faso	49.4	49.4	90.5	90.5	40.9	40.9	24.7	25.1	11.1
Burundi	3.4	3.4	8.6	8.6	2.1	2.1	2.5	2.5	2.3
Cameroon	53.8	326.9	97.0	476.0	40.4	275.0	17.3	29.5	14.2
Chad	16.4	16.4	34.2	34.2	12.4	12.4	10.1	6.9	4.7
D.R. Congo	6.7	6.7	14.7	14.7	5.6	5.6	NA	3.2	2.0
Ethiopia	43.8	43.8	71.7	71.7	51.2	51.2	19.2	22.0	4.4
Ghana	47.8	1501.7	85.1	2067.0	43.8	1440.7	30.1	26.3	9.8
Guinea	21.6	160.4	35.0	225.3	18.2	143.5	17.2	13.2	6.3
Haiti	18.5	593.3	39.5	895.7	12.1	466.8	4.5	7.9	4.9
India	56.1	1750.5	79.1	2378.6	58.3	1804.3	NA	35.3	13.5
Ivory Coast	55.4	1127.2	80.2	1534.2	48.5	1028.7	NA	32.5	13.6
Kenya	42.1	1291.1	75.4	1775.5	33.6	1174.5	14.1	19.3	6.4
Madagascar	2.0	200.7	4.6	422.2	1.8	125.5	2.0	2.0	1.6
Malawi	3.6	7.6	9.1	44.4	2.7	4.6	8.2	2.5	2.1
Mali	33.8	33.8	55.6	55.6	25.3	25.3	27.1	16.9	9.5
Mozambique	21.0	61.9	59.5	166.8	15.6	46.0	28.9	4.5	2.9
Nepal	66.3	660.2	$+\infty$	$+\infty$	63.5	635.2	38.2	56.9	10.8
Niger	16.2	16.2	38.4	38.4	11.3	11.3	8.0	5.0	2.9
Nigeria	14.2	102.5	29.5	177.8	11.1	79.9	5.9	7.0	4.1
Pakistan	55.9	1875.4	$+\infty$	$+\infty$	51.2	1740.1	20.1	36.3	11.5
Papua New Guinea	20.6	123.2	39.2	212.0	16.1	95.1	NA	11.1	3.6
Rwanda	32.0	451.2	74.1	664.8	32.3	452.6	7.2	10.9	3.1
Senegal	72.7	250.6	103.0	344.4	62.9	223.3	60.8	41.7	17.6
South Sudan	6.8	19.7	24.9	135.9	NA	NA	NA	3.3	NA
Sudan	20.0	819.5	49.0	1148.3	11.5	661.9	4.3	6.7	7.9
Tanzania	23.7	378.8	57.8	567.6	19.4	345.9	9.6	7.5	3.3
Uganda	29.9	314.0	77.3	483.3	23.3	281.0	10.4	8.5	3.7
Uzbekistan	22.7	139.0	44.9	213.8	24.1	144.8	36.2	10.8	NA
Yemen	60.2	237.9	$+\infty$	$+\infty$	NA	NA	NA	30.2	7.7
Zambia	11.8	30.0	27.5	91.8	9.3	22.5	3.7	4.6	3.0
Zimbabwe	40.6	133.1	85.3	235.7	26.7	83.7	NA	17.2	NA

Table A4: Antipoverty tax required to eliminate extreme poverty (at \$2.15/day) in major lower-income countries in 2030 (marginal rate in %).

Taxation threshold (\$/day)	6.85 3%	18.15 7%	18.15 3%	18.15 Trend	18.15 Projection	6.85 7%	6.85 3%	18.15 7%
Growth scenario								
HFCE rescaling						✓	✓	
World	0.2	0.1	0.3	0.4	0.3	0.2	0.1	0.1
Low-Income Countries	14.6	5.5	44.5	112.2	125.9	31.0	2.9	9.5
Sub-Saharan Africa	11.5	8.3	30.1	61.5	42.5	15.5	3.3	5.1
Angola	11.4	9.1	28.2	177.2	44.3	18.0	3.8	3.6
Bangladesh	0.1	0.0	0.6	0.0	0.4	0.1	0.0	0.0
Benin	1.5	0.7	6.8	12.8	13.8	3.0	0.2	0.8
Burkina Faso	3.2	1.3	9.7	11.1	14.7	4.7	0.5	3.2
Burundi	285.8	449.4	> 10k	> 10k	> 10k	600.7	69.5	285.8
Cameroon	3.1	2.0	9.9	19.6	17.9	5.3	0.8	2.1
Chad	19.3	16.1	130.6	> 10k	246.0	33.9	3.2	19.3
D.R. Congo	103.1	155.2	743.7	2482.0	1239.1	140.8	26.8	103.1
Ethiopia	2.2	1.1	10.3	2.0	5.9	1.3	0.3	2.2
Ghana	3.6	3.5	13.9	14.3	16.6	4.2	1.1	1.0
Guinea	1.8	2.1	36.0	10.4	85.3	3.3	0.2	1.0
Haiti	32.7	34.3	97.3	242.0	164.6	52.9	12.5	8.3
India	0.5	0.1	1.6	0.4	1.2	0.4	0.0	0.1
Ivory Coast	0.4	0.2	2.0	1.2	3.9	0.8	0.1	0.0
Kenya	3.8	2.8	15.9	19.5	25.9	5.9	0.8	0.8
Madagascar	620.6	2019.5	> 10k	> 10k	> 10k	1072.2	179.7	32.3
Malawi	260.0	354.8	> 10k	> 10k	> 10k	397.8	63.8	93.7
Mali	1.9	0.9	12.0	21.2	30.9	4.3	0.2	1.9
Mozambique	45.8	32.0	89.2	151.8	109.9	56.1	16.6	31.4
Nepal	0.0	0.0	0.1	0.0	0.2	0.0	0.0	0.0
Niger	28.5	17.6	123.5	222.1	228.3	50.2	4.7	28.5
Nigeria	19.5	22.7	187.6	> 10k	387.0	33.7	3.0	9.8
Pakistan	0.0	0.0	0.3	0.1	1.0	0.2	0.0	0.0
Papua New Guinea	13.2	15.2	75.0	136.5	128.1	20.9	3.5	8.4
Rwanda	12.9	8.2	41.2	20.8	40.7	12.7	2.8	4.3
Senegal	0.4	0.2	1.5	1.2	3.1	0.8	0.1	0.3
South Sudan	101.6	52.3	603.5	> 10k	NA	NA	11.7	49.8
Sudan	17.8	12.4	73.0	2942.7	197.9	46.4	2.8	2.0
Tanzania	17.7	10.0	62.2	68.1	86.3	23.7	3.0	5.1
Uganda	18.3	12.1	52.4	81.4	69.8	24.4	4.1	6.8
Uzbekistan	8.5	8.1	51.7	31.7	44.2	7.5	1.6	4.8
Yemen	0.9	0.0	3.8	86.1	NA	NA	0.0	0.6
Zambia	58.2	60.1	166.2	362.1	216.7	74.3	23.7	39.6
Zimbabwe	10.5	6.1	27.2	107.9	56.9	20.5	2.6	7.8

Table A5: Antipoverty tax required to eliminate severe poverty (at \$3.65/day) in major lower-income countries in 2030 (marginal rate in %).

Taxation threshold (\$/day)	6.85	18.15	18.15	18.15	18.15	6.85	6.85	6.85	18.15
Growth scenario	3%	7%	3%	Trend	Projection	7%	3%	7%	
HFCE rescaling						✓		✓	✓
World	1.0	0.5	1.4	1.7	1.6	1.1	0.4	0.7	0.3
Low-Income Countries	57.2	25.1	174.5	388.0	464.3	114.4	13.4	37.3	15.8
Sub-Saharan Africa	49.2	42.2	129.2	224.3	172.5	63.1	16.7	21.9	12.5
Angola	41.2	38.0	102.3	510.7	151.6	61.6	15.8	13.0	7.5
Bangladesh	3.8	1.7	19.0	3.5	15.2	3.1	0.4	0.9	0.2
Benin	16.4	12.3	72.2	118.6	126.0	27.1	3.3	8.5	3.5
Burkina Faso	23.4	16.4	70.8	78.6	97.3	30.9	6.6	23.4	16.4
Burundi	963.8	1983.9	> 10k	> 10k	> 10k	1787.8	306.7	963.8	1983.9
Cameroon	16.2	13.8	51.6	91.0	84.4	24.7	5.2	11.0	6.9
Chad	116.1	146.6	785.2	> 10k	1304.4	179.7	29.0	116.1	146.6
D.R. Congo	362.1	659.4	2611.6	8008.2	4168.2	473.6	113.8	362.1	659.4
Ethiopia	18.4	16.4	85.8	24.8	55.7	12.4	4.0	18.4	16.4
Ghana	15.8	16.1	60.3	62.0	71.3	18.2	5.2	4.2	2.1
Guinea	21.5	35.3	441.1	152.0	929.6	36.5	3.3	12.7	6.7
Haiti	97.1	108.3	288.8	681.1	473.9	152.1	39.3	24.8	15.4
India	8.3	3.8	28.6	8.3	23.6	7.0	1.2	1.5	0.3
Ivory Coast	6.3	3.8	28.6	18.1	49.5	10.1	1.1	2.1	0.6
Kenya	25.2	22.5	106.9	127.0	162.2	36.6	6.4	5.4	2.2
Madagascar	1683.2	6551.1	> 10k	> 10k	> 10k	2730.1	582.8	87.7	53.4
Malawi	886.5	1596.0	> 10k	> 10k	> 10k	1260.5	287.0	319.5	223.4
Mali	23.1	19.5	149.6	232.4	312.3	43.2	4.1	23.1	19.5
Mozambique	146.1	122.9	284.4	441.9	337.8	172.4	64.0	100.1	71.2
Nepal	1.0	0.5	4.7	2.1	6.2	1.3	0.1	0.5	0.2
Niger	172.7	171.6	747.5	1165.2	1190.4	261.7	46.1	172.7	171.6
Nigeria	115.2	197.4	1107.3	> 10k	2067.2	179.9	26.0	57.6	36.4
Pakistan	6.5	2.2	35.3	30.8	62.2	11.6	0.4	0.9	0.1
Papua New Guinea	54.8	74.0	312.4	540.0	509.4	83.0	17.0	35.2	27.8
Rwanda	69.4	61.7	222.3	129.5	220.5	68.8	20.9	23.4	11.5
Senegal	6.2	3.2	23.7	20.1	44.0	10.9	1.0	4.7	1.8
South Sudan	333.2	216.6	1978.2	> 10k	NA	NA	48.3	163.3	66.9
Sudan	124.1	120.0	509.8	> 10k	1125.3	263.7	27.4	14.1	5.4
Tanzania	105.4	96.6	370.5	396.7	475.1	130.7	29.3	30.6	14.4
Uganda	91.9	81.8	263.4	372.6	331.2	115.9	28.0	34.3	18.0
Uzbekistan	57.2	62.5	347.6	220.2	300.4	50.7	12.7	32.6	18.3
Yemen	10.3	0.9	45.3	560.7	NA	NA	0.3	7.1	0.5
Zambia	154.0	176.1	440.1	898.2	560.3	192.0	69.3	105.0	91.9
Zimbabwe	47.7	39.4	123.6	375.2	221.7	80.1	16.9	35.5	24.1

Table A6: Antipoverty tax required to eliminate acute poverty (at \$6.85/day) in major lower-income countries in 2030 (marginal rate in %).

Taxation threshold (\$/day)	6.85	18.15	18.15	18.15	18.15	6.85	6.85	6.85	18.15
Growth scenario	3%	7%	3%	Trend	Projection		7%	3%	7%
HFCE rescaling							✓	✓	
World	5.8	3.1	8.1	8.1	8.8	6.2	2.4	4.0	2.0
Low-Income Countries	210.0	107.8	640.1	1269.2	1592.3	392.5	57.5	136.8	68.1
Sub-Saharan Africa	190.8	198.4	501.4	753.1	634.2	231.9	78.5	85.1	58.6
Angola	145.1	153.3	360.6	1450.0	506.1	205.7	63.8	45.8	30.2
Bangladesh	58.3	54.6	289.5	91.3	250.1	50.9	13.0	13.6	5.2
Benin	110.9	129.5	489.2	713.7	747.4	160.7	34.8	57.4	37.3
Burkina Faso	109.5	111.8	331.0	358.6	422.7	134.1	45.0	109.5	111.8
Burundi	2738.5	6734.8	> 10k	> 10k	> 10k	4724.1	1041.1	2738.5	6734.8
Cameroon	70.6	75.5	224.7	365.9	342.8	100.4	28.5	47.7	37.7
Chad	491.2	858.6	3323.0	> 10k	5051.1	695.7	170.0	491.2	858.6
D.R. Congo	1125.8	2436.1	8119.6	> 10k	> 10k	1422.3	420.2	1125.8	2436.1
Ethiopia	128.1	147.4	597.2	208.3	415.6	92.5	36.1	128.1	147.4
Ghana	71.4	83.1	272.4	279.2	317.1	80.8	26.9	18.9	11.1
Guinea	175.2	444.1	3599.3	1477.9	6695.5	262.8	41.2	103.7	83.7
Haiti	303.5	368.9	902.7	1963.9	1412.4	453.5	133.9	77.4	52.5
India	85.5	71.2	294.9	124.4	258.1	75.9	23.1	15.7	6.6
Ivory Coast	54.2	55.6	247.7	175.8	375.2	76.2	15.9	17.8	8.9
Kenya	132.1	162.4	559.3	642.7	780.9	176.2	46.3	28.1	15.6
Madagascar	4283.8	> 10k	> 10k	> 10k	> 10k	6674.3	1662.0	223.1	152.2
Malawi	2547.3	5496.2	> 10k	> 10k	> 10k	3462.5	988.3	917.9	769.2
Mali	150.1	222.5	972.8	1361.4	1709.9	236.7	46.4	150.1	222.5
Mozambique	421.3	411.3	820.2	1194.4	948.2	484.0	214.2	288.6	238.4
Nepal	19.9	13.8	93.9	47.9	116.8	23.8	3.9	11.0	4.4
Niger	678.9	959.1	2939.1	4183.6	4257.3	936.1	257.9	678.9	959.1
Nigeria	517.8	1182.9	4976.7	> 10k	8603.3	748.6	155.6	258.9	218.2
Pakistan	109.5	112.7	590.7	542.4	830.0	154.3	22.8	14.4	5.2
Papua New Guinea	222.4	350.3	1266.8	2058.6	1953.5	318.5	80.6	142.8	131.6
Rwanda	280.9	335.9	899.7	593.0	893.9	279.2	113.8	94.5	62.9
Senegal	56.3	52.5	214.5	190.7	333.4	82.7	16.6	42.1	29.2
South Sudan	1009.5	864.8	5994.0	> 10k	NA	NA	193.0	494.9	267.0
Sudan	585.9	821.8	2406.0	> 10k	4500.9	1054.7	187.5	66.5	36.7
Tanzania	421.2	537.3	1480.9	1564.0	1809.7	497.8	163.0	122.4	80.3
Uganda	359.2	417.4	1029.6	1351.5	1234.0	431.9	143.1	134.1	91.7
Uzbekistan	313.3	482.6	1904.2	1326.4	1694.7	286.1	98.3	178.7	141.7
Yemen	82.5	18.0	363.7	2537.4	NA	NA	6.1	57.3	10.5
Zambia	414.3	513.9	1183.8	2283.8	1476.0	505.8	202.3	282.4	268.1
Zimbabwe	174.3	180.5	451.9	1156.5	736.9	266.1	77.5	129.9	110.7

Table A7: Income floor (in \$/day) financed by a 10% tax above \$10/day for major lower-income countries in 2030.

Growth scenario over 2022–2030	3%	3%	Projection	7%	7%	7% since 2015
HFCE rescaling		✓	✓		✓	
World	8.6	10.3	8.4	10.1	12.1	14.4
Low-Income Countries	1.9	2.2	1.5	1.7	3.3	3.6
Sub-Saharan Africa	2.1	2.7	1.9	2.5	3.1	3.9
Angola	2.1	3.2	1.7	2.8	3.1	4.6
Bangladesh	4.4	6.2	4.6	6.4	6.4	8.7
Benin	3.2	3.8	2.8	3.4	4.8	5.5
Burkina Faso	2.8	2.8	2.6	2.6	4.1	4.1
Burundi	0.9	0.9	0.7	0.7	1.3	1.3
Cameroon	3.1	3.5	2.6	3.0	4.5	5.1
Chad	1.8	1.8	1.6	1.6	2.8	2.8
D.R. Congo	1.0	1.0	0.9	0.9	1.6	1.6
Ethiopia	3.1	3.1	3.4	3.4	4.7	4.7
Ghana	3.1	5.2	2.9	5.0	4.6	7.3
Guinea	3.0	3.4	2.7	3.1	4.7	5.1
Haiti	1.3	2.3	1.0	2.0	1.9	3.3
India	3.8	5.9	3.9	6.1	5.6	8.2
Ivory Coast	4.1	5.6	3.6	5.1	6.0	7.9
Kenya	2.8	4.5	2.5	4.1	4.1	6.3
Madagascar	0.5	1.3	0.4	1.2	0.9	1.8
Malawi	0.9	1.1	0.8	1.0	1.3	1.6
Mali	3.0	3.0	2.5	2.5	4.4	4.4
Mozambique	1.3	1.4	1.2	1.3	1.8	2.0
Nepal	5.8	6.7	5.5	6.4	8.4	9.5
Niger	1.7	1.7	1.5	1.5	2.5	2.5
Nigeria	1.8	2.2	1.6	1.9	2.8	3.2
Pakistan	3.9	6.1	3.6	5.7	5.8	8.5
Papua New Guinea	2.0	2.3	1.7	2.0	3.0	3.4
Rwanda	2.0	2.7	2.0	2.7	2.9	3.8
Senegal	4.1	4.4	3.6	3.9	6.0	6.3
South Sudan	0.9	1.2	NA	NA	2.0	2.3
Sudan	1.9	3.3	1.5	2.7	2.8	4.5
Tanzania	1.9	2.6	1.8	2.4	2.8	3.6
Uganda	1.8	2.4	1.7	2.2	2.7	3.4
Uzbekistan	2.2	2.6	2.3	2.7	3.4	3.8
Yemen	3.6	4.0	NA	NA	7.8	8.3
Zambia	1.0	1.2	0.9	1.0	1.5	1.7
Zimbabwe	2.1	2.3	1.7	1.9	3.1	3.3

Table A8: Net gain per country of a global antipoverty tax above \$100/day, for most populous countries in 2030 after 3% growth since 2022. Note that revenues are likely underestimated without HFCE rescaling, and the cost overestimated in lower-income countries with HFCE rescaling (as the extra income is wrongly attributed to the sole top 1%, which often concentrates the entire taxable base).

Tax rate	1.2%	1.2%	0.3%	0.3%	10%	10%
HFCE rescaling		✓		✓		✓
Revenues (% global income)	0.15	0.41	0.04	0.10	1.20	3.42
International transfers	0.14	0.31	0.04	0.09	1.17	2.32
Income floor (\$/day)	2.17	3.31	1.44	2.14	4.29	7.00
Gini	0.62	0.71	0.62	0.71	0.60	0.65
Low-Income Countries	4.05	10.47	1.17	3.28	22.24	50.86
Sub-Saharan Africa	3.26	8.63	0.86	2.52	19.94	44.26
Algeria	0.00	-0.27	0.00	-0.07	0.04	-0.41
Angola	3.84	5.87	1.19	2.03	19.27	24.99
Argentina	-0.05	-0.37	-0.01	-0.09	-0.40	-3.07
Bangladesh	0.03	-0.22	0.00	-0.12	2.47	4.62
Brazil	0.00	-0.04	0.00	0.00	-0.26	-0.96
Canada	-0.20	-0.29	-0.05	-0.07	-1.65	-2.42
China	-0.01	-0.17	0.00	-0.04	-0.09	-0.97
Colombia	0.15	-0.30	0.08	-0.04	0.50	-2.96
D.R. Congo	11.53	32.00	3.45	11.05	54.50	126.84
Egypt	0.00	-0.81	0.00	-0.21	0.78	-4.83
Ethiopia	0.52	2.92	0.05	0.48	7.27	30.50
France	-0.16	-0.20	-0.04	-0.05	-1.36	-1.69
Germany	-0.19	-0.28	-0.05	-0.07	-1.60	-2.36
India	0.13	0.02	0.00	-0.10	4.62	6.07
Indonesia	0.00	-0.49	0.00	-0.16	1.42	-0.82
Iraq	0.00	-0.30	0.00	-0.07	0.07	-1.52
Italy	-0.15	-0.25	-0.04	-0.06	-1.30	-2.25
Japan	-0.14	-0.25	-0.04	-0.07	-1.15	-2.12
Kenya	1.05	1.92	0.19	0.36	11.05	14.07
Mexico	0.01	-0.57	0.00	-0.14	0.12	-4.45
Mozambique	12.59	28.74	4.08	10.77	52.87	103.65
Myanmar	0.03	0.35	0.00	0.01	1.93	12.30
Nigeria	2.51	9.51	0.39	2.10	22.09	59.44
Pakistan	0.01	-0.35	0.00	-0.16	3.38	4.76
Philippines	0.05	-0.36	0.00	-0.13	1.70	-0.24
South Korea	-0.10	-0.16	-0.02	-0.04	-0.82	-1.30
Spain	-0.12	-0.16	-0.03	-0.04	-1.03	-1.48
Sudan	2.23	5.17	0.33	0.95	23.73	33.87
Tanzania	3.27	9.65	0.45	2.08	28.28	52.23
Thailand	-0.01	-0.37	0.00	-0.09	-0.10	-2.88
Turkey	-0.0632	-0.50	-0.02	-0.13	-0.51	-4.04
Uganda	3.77	10.36	0.75	2.62	27.30	54.13
UK	-0.18	-0.30	-0.04	-0.07	-1.48	-2.46
USA	-0.42	-0.58	-0.11	-0.14	-3.51	-4.78
Vietnam	-0.01	0.00	0.00	-0.01	-0.01	0.59