

SOCIO-FISCAL POLICIES RESEARCH GROUP

This research group's primary interest is in identifying and assessing the impact of different tax measures and social security contributions exemptions that are used for social and employment policy purposes. While retaining its original focus on socio-fiscal policies, the research group has also progressively extended its scope of analysis to include not only tax expenditures, but all social tax and benefit policies, thus adopting a broader lens on social protection and employment which allows for a critical reflection, comparison and assessment of the different instruments (tax incentives; direct budgetary expenditures; regulatory provisions) used to conduct social protection and labour market policies.

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



Associate Professor in Political Science at Sciences Po (LIEPP/CEE). Her research focuses on social policies and fiscal welfare in Europe.

Michaël ZEMMOUR



Lecturer and researcher at Université Lumière Lyon 2. His research focuses on the political economy of social state financing.

Affiliated members:

- Sonja AVLIJAS
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- Pierre LIVET
- Matteo MANDELLI
- Bruno PALIER
- Thomas RAPP
- Muriel ROGER
- Camille URVOY
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Main areas of intervention

Recent research activities have been structured along 4 main areas:

1. tax expenditures and socio-fiscal schemes
2. poverty and policies addressing poverty
3. welfare and work
4. eco-social policies

Main research projects

Mapping the social risks of environmental transitions

This project, carried out within the Socio-fiscal policies research group and the Environmental policies research group focuses on the eco-social risks created by climate change. The project has a twofold goal. First, it aims to provide an empirically-applicable definition and classification of eco-social risks, thereby also identifying appropriate indicators to measure who and where these risks can be expected to impact the most. Second, focusing on the European Union and its Member States and studying the case of the increasing risk of energy poverty, the project also aims to map and compare existing (supranational and national) eco-social policies, while also investigating the (supranational) politics behind them.

What do we know about work? A scientific mediation project

With the pension reform of 2023, the issue of work has become central to the public debate. Work in France has been the subject of a great deal of research in the social sciences, enabling us to document precisely what we know about the quality of life at work, working conditions, arduousness, work organisation, management ... in different sectors of the economy and with different statuses. This series of texts intends to make available in an accessible format the results of a number of social science studies (economics, management, sociology, political science, etc.) concerning the labour situation in France.

Rental exploitation in the French housing market

This project aims to construct a measure of rental exploitation in the French housing market, based on a main index comparing the amount of rent paid (by tenants) and the market value of the property (for landlords). The study will cover both private and social housing, with the issue of rental risks at various levels (arrears, disputes, evictions) at the heart of the analysis, with the aim of developing instruments for detecting the most vulnerable categories and areas.

Welfare State Change as a Polanyian Double Movement. How social policy change affects women across different social classes. (POLWOM)

This project contributes to the literature investigating and interpreting the connection between welfare state change, gender and class comparatively. Theoretically, it analyses how policy changes concern women across different social classes, employing a framework grounded in Polanyi's double movement perspective. Empirically, it proposes a mixed-methods approach, with a quantitative comparative analysis of welfare state change (analysing labour market protection, family policy and income maintenance) in 21 high-income countries and a qualitative comparative historical analysis of three cases.

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.

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.

Research group events

- **April 23rd 2024:** Politiques d'exonérations sur les bas salaires: usages et effets potentiels
- **April 3rd 2024:** Comment verser de l'argent aux pauvres ? Comment l'économiste peut-il répondre à la question normative ?
- **October 25th 2023:** « Que sait-on du travail. Le débat » with the MPs Astrid Panosyan-Bouvet et François Ruffin.
- Every **six weeks** the research group convenes a meeting of its 'Trajectory of Poverty' research group, which is devoted to presenting work on measuring poverty in all its dimensions, particularly from a longitudinal perspective, and to studying public policies whose aim or consequence is to reduce or exacerbate poverty.

Main publications

- ZEMMOUR, Michaël, Les effets du report de l'âge minimal de la retraite à 62 ans : une approche par catégories socio-professionnelles. *Sciences Po LIEPP Working Paper* n°161, Avril 2024.
- BLASCO, Julien. Measuring deep poverty in developed countries. A cumulative indicator of income and material deprivation. *Sciences Po LIEPP Working Paper* n°155, December 2023.
- PALIER, Bruno (coord). *Que sait-on du travail ?* Presses de Sciences Po. 2023.
- GUILLAUD, Elvire, ZEMMOUR, Michaël. Les trois dimensions de la contributivité dans les assurances sociales contemporaines. *Sciences Po LIEPP Working Paper* n° 148, July 2023.
- GUILLAUD, Elvire, ZEMMOUR, Michaël. Le financement des assurances sociales est-il devenu politiquement insoutenable ? *Sciences Po LIEPP Policy Brief* n°68, July 2023.
- GRAVOIN, Pierre, LE GALL, Rémi. Automatisation de la solidarité : l'impossible réforme ? *Sciences Po LIEPP Working Paper* n°146, July 2023.
- BLASCO, Julien, Elvire GUILLAUD, Michaël ZEMMOUR, The inequality impact of consumption taxes: An international comparison, *Journal of Public Economics*, Volume 222, June 2023.