

# Endnotes

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3. The life-cycle approach differs from a residual or vulnerability focused approach, which limits social protection to certain defined groups like persons with disabilities or poor populations. See subchapter 4.1 for an illustrative country example for a reform, that changes the logic of the social protection system to a life-cycle approach.
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10. The Social Protection Performance Index evaluates three components: universality, risk comprehensiveness and social spending. The “universality” component assesses the effectiveness of covering the population with health coverage and other social-insurance and social-assistance interventions for specific contingencies. The “risk comprehensiveness” component focuses on access for the poorest households; it encompasses broad contingencies including coverage of pensions, disability benefits, unemployment benefits, and child and family benefits. The “social spending” component measures the Government’s commitment to financing health and social protection by examining expenditure as a percentage of GDP.
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12. The index ranges from 0 to 1, with values closer to 0 indicating lower-performing social-protection systems and values closer to 1 indicating higher performance.
13. The data for these countries correspond to 2021 or the latest available figures, as declared by ILO; a limited set of information corresponds to legal rather than effective coverage.
14. Due to the high variability of income levels in the region, the logarithm of GDP per capita is taken for analytical purposes. This transformation smooths the data without altering the results of the analysis.
15. ESCWA’s estimations including only nationals. ESCWA considers as sources the Poverty and Inequality Platform by the World Bank, along with information provided by national statistical agencies and authorities of member countries. It also incorporates nowcasts and forecasts based on the methodology. See [Inequality Projection for Poverty Analysis](#).
16. While the Gini index is a commonly used, harmonized and generally comparable indicator, it has limitations as a result of differences in sample data and assumptions used by different countries.

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18. This analysis is based on Lustig (2022), which applies the “commitment to equity” methodology to more than 60 countries to conduct a fiscal and social policy incidence analysis, which examines how taxes and public spending affect income distribution, inequality and poverty. The analysis involves defining several income concepts, starting with market income (income from private sources before taxes and transfers) and progressing through disposable income (after direct taxes and transfers), consumable income (adjusted for indirect taxes and subsidies), and final income (including all taxes and transfers). Gini indicator is estimated for different income concepts. Gini reduction corresponds to the difference between final-income Gini and market-income Gini scores.
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20. Progressive social interventions benefit lower-income individuals more than higher-income ones, and are often financed through higher taxes on higher income earners. Regressive social interventions disproportionately benefit higher-income individuals or burden lower-income groups. Pro-poor social interventions specifically target the poorest segments of the population with a view to reducing poverty.
21. Taxes can help reduce inequality, especially when they target higher income individuals. Taxes of this kind are known as progressive taxes. By taxing the richest more, Governments can use that money to fund programmes and services for lower-income families. This shifts wealth from those who have more to those who have less, helping to reduce income inequality.
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