Distributional impact assessment of policy changes to old-age pensions, social benefits and taxes in Lithuania (2021–2024)

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Abstract. Assessing the distributional impact of policy reforms is a crucial component of the policy planning and implementation cycle. This paper provides a comprehensive follow-up to the 2021 study on nowcasting poverty and inequality in the context of economic growth and Covid-19 pandemic in Lithuania, prepared by the authors of the present work. Here we extend the analysis for the period of 2021–2024. We examine the impact of recent policy changes to old-age pensions, social benefits and direct taxes following the Covid-19 pandemic, focusing on key distributional indicators, such as the at-risk-of-poverty rate (AROP), income inequality (measured by the inter-quintile ratio (S80/S20) and the Gini coefficient), and a nationally applied measure of absolute poverty. The analysis utilizes the tax-benefit microsimulation model EUROMOD. The results obtained indicate a consistent decline in AROP and income inequality in Lithuania between 2021 and 2024, primarily due to adjustments in old-age pensions, rather than changes in direct taxes, social insurance contributions or other social benefits. However, these adjustments only partially mitigate the effects of high inflation. As a result, the absolute poverty rate is estimated to exceed its 2021 levels by 2–4 percentage points between 2022 and 2024.

Keywords: nowcasting; poverty; inequality; distributional impact assessment; EUROMOD; Lithuania

1   Introduction

This paper provides a comprehensive follow-up to the 2021 study [9] on income distribution and poverty in Lithuania, extending the analysis to the period of 2021–2024. Employing advanced nowcasting techniques and an updated methodology for Distributional Impact Assessment (DIA), this study aims to offer timely insights into socio-economic trends. The methodology employed in this study builds on previous nowcasting efforts, incorporating important updates to enhance accuracy. The methodology involves tax-benefit microsimulation using the EUROMOD tool, a widely recognized approach for analyzing income distribution and poverty.

The period from 2021 to 2024 has been marked by significant socio-economic developments in Lithuania. The lingering impacts of the COVID-19 pandemic, coupled with economic recovery efforts and shifting policy landscapes related to the war in Ukraine, energy crisis and inflation shock, have influenced income distribution and poverty levels. In 2021, the average annual inflation in Lithuania accounted for 4.6 per cent, in 2022, 18.8 per cent, in 2023, 9 per cent [7] and, in 2024, it is expected to be 1.1 per cent [10]. Even though Lithuania faced the abovementioned challenges, employment income rose further. Annually, in 2021–2023, employment income increased by more than 10 per cent [16] and, in 2024, it is expected to further increase by 9.5 per cent [10].

The study highlights the importance of early data availability and its practical implications for policy-making, presenting nowcasted statistics that precede official data releases by several years. i.e. the latest currently available actual poverty and inequality indicators reflect the Survey of Income and Living Conditions (EU-SILC) of 2023, and refer to income of 2022 (i.e. t-1). This article nowcasts poverty and inequality rates up to 2024. The nowcast reflects the actual earnings period, not the survey year, hence the situation, which will be shown in the 2025 EU-SILC.

2   Distributional impact assessment and methodology

Distributional Impact Assessment (DIA) is an analysis, usually quantitative in nature, which assesses the distributional effects of specific policy measures on monetary incomes across various groups of the population [6]. DIA has evolved significantly in recent years, with new methodologies and practices emerging to better capture the socio-economic impacts of policy changes. DIA aims to assess the effects of policies on income distribution and poverty, providing crucial insights for equitable policy-making. Key references in the field include recent journal articles that explore the nuances of DIA in different contexts (see e.g. [1, 3, 2, 4, 14, 8, 11, 13], etc.). These and other studies, including our previous analysis [9], have utilized advanced tax-benefit microsimulation techniques, EUROMOD microsimulation model being among the widely adopted tools.

Looking from a policy perspective, DIA relevant for several work strands at EU level, its need is highlighted in the Employment Guidelines that form the legal basis for the adoption of the Country Specific Recommendations (CSR) in the European Semester process [6]. The European Commission (EC) also uses EUROMOD [17], a tax-benefit microsimulation model for the European Union to conduct the analysis for selected reforms in Member States. This highlights the applied value of this research in the field of evidence-based policy-making and evaluation.

In this paper, we apply a refined DIA methodology to assess the distributional impacts of socio-economic trends and policy changes in Lithuania from 2021 to 2024. We use the tax-benefit microsimulation model EUROMOD [17] and the latest data from the 2022 EU-SILC, which reflects income situation of 2021. EUROMOD contains codified rules for direct taxes, social insurance contributions and social benefits; these are applied to the EU-SILC data [5]. Labour market income was adjusted considering the average growth of wages in economic activity sectors, as well as employment level corrections. Nowcast for poverty and inequality is based on economic forecast of the Ministry of Finance of the Republic of Lithuania for March 2024 [10], and policy rules modelled up to the end of June 2024. The nowcasting methodology used in this paper follows our previous research [12, 9]. According to the updated methodology, nowcasts are presented as changes in poverty and inequality indicators since the last official statistics. We also adjust for constant simulation errors over time by calibrating the initial nowcast against actual statistics from 2021 and applying this adjustment to subsequent years. The nowcast reflects the actual earnings period, not the survey year. We also single out the policy effects on mean (equivalized) household disposable income, taking into account consumer price index (CPI), during the period of 2021–2024. This is done using the methodology of counterfactual impact assessment, used and described by Paulus and Tasseva [15] and Navickė [11], among others.

3 Key changes to old-age pensions, social benefits and direct taxes in Lithuania (2021–2024)

There were a number of important changes to old-age pensions, social benefits and direct taxes in Lithuania within the period of 2021–2024. Before discussing those, it is important to mention that old-age pensions are indexed annually in Lithuania and the indexation mechanism takes into account the average (real and projected) growth of the national wage bill over a 7-year period (3 years before and after the calculation year and a current year). Other social benefits are related to a minimum consumption needs basket (MCNB), which is indexed annually based, to a large extent, on the changes in food prices. Basic amounts for social benefits are related to the previous year's MCNB. These include such basic amounts for social benefits as: assistance pension base (APB), targeted compensation base (TCB), state-supported income (SSI), basic social amount (BSA). The BSA may not be less than 16 per cent, and the SSI may not be less than 50 per cent, APB may not be less than 56 per cent, TCB may not be less than 47 per cent of the last year's MCNB. Presently, there is only one benefit that is related to the current years MCNB – supplement for social insurance pensions (pension bonus).

The year 2021 was marked by an old-age pensions increase by around 10 per cent; since 2021, old-age pensions and disability pensions have not been reduced if a person received an early retirement pension for less than 3 years and has accumulated 40 years of contributory history before starting to receive this pension. Starting from July 2021, the single person's benefit has been introduced (EUR 28.63 per month). Changes have also occurred in the field of social benefits: basic amounts of social benefits (BSA, SSI, APB, TCB) have increased in line with inflation, i.e. only by around 2.5 per cent. In 2021, there was an increase in the minimum monthly salary (MMS) by around 6 per cent. Since 2021, self-employed persons have the right to

receive maternity, paternity and childcare benefits if they have paid social insurance contributions. There were still some measures related to Covid-19 in 2021. A one-time payment of EUR 100 was paid to persons aged 75 and older who were vaccinated against Covid-19. In 2021, the temporary allowance was still paid to the self-employed, but with some restrictions. Also, in 2021, a subsidy was paid to stay in the labour market. There were no major changes in the personal income tax system in 2021.

The year 2022 was marked by a sharp rise in consumer prices. There were no more Covid-19 related measures. Since January 2022, decisions have been taken to protect the living standards of the population by the following measures. First, the basic amounts of social benefits have been increased by the Government resolution since 1 January 2022. Their increase was faster than it is provided by the law of indexation of basic amounts of social benefits. Second, the coverage of utility compensations has been increased by increasing the ratio of state-supported income, which is used to calculate the compensation for housing heating costs. Comparing the first quarter of 2022 with the first quarter of 2021, the average number of compensation recipients increased by 60.6 per cent (from 95.2 thousand to 152.9 thousand people). Furthermore, since June of 2022, additional measures have been taken to mitigate the negative consequences of inflation. This package of measures consisted of an increase in the basic amounts for social benefits and an additional increase in pensions. Comparing 2022 with 2021, including previously mentioned package, old-age pensions on average increased by 16–17 per cent, basic amounts increased from 14.8 to 21 per cent. Changes to the non-taxable amount of income (basic allowance) were also made. Since 2022, there are two different basic allowance levels: one — for income up to average monthly salary (AMS) (maximum basic allowance increased by 35 per cent) and another one – for income above AMS (maximum basic allowance have not changed since 2021). The MMS increased by 13.7 per cent since the beginning of 2022. These changes have helped to protect not only those individuals whose main source of income are social benefits, but also working population.

In 2023, the old-age and disability pensions were indexed by around 9 per cent, and the individual earnings-related part of the pension was additionally indexed by almost 6 per cent. Further indexation of basic amount for social benefits was implemented: basic amounts for social benefits increased by around 6.5 per cent. Also, from the middle of 2023, the minimum social insurance benefits for maternity, paternity and childcare have increased from 6 BSA to 8 BSA. The MMS was increased by 15 per cent, basic allowance have increased for income up to AMS by around 15.7 per cent.

In 2024, old-age pension basic part indexation has reached almost 10 per cent, and the individual earnings-related part of old-age pension has grown by 11.6 per cent. The indexation of basic amounts for social benefits has reached from 7.1 per cent to 12.2 per cent. The MMS has been increased by around 12 per cent, and the basic allowance has increased by 19.5 per cent.

All these changes are reflected in the nowcasted estimates of poverty and inequality rate and the DIA up to 2024. For further details on the policy changes implemented in EUROMOD for Lithuania, see Cizauskaite and Navicke [5].

4 Results

In this section, we present the results of the DIA and the nowcasted estimates of the at-risk-of-poverty rate (AROP), income inequality (Gini coefficient, S80/S20 ra-

tios) and absolute poverty indicators adopted in Lithuania for the period of 2021–2024.

4.1   Nowcast of relative and absolute poverty

With regards to the main trends in the income distribution, the increase in the median equivalized household disposable income in Lithuania is broadly in line with the increase in average monthly salary (AMS) over the period of 2019–2024. The same is true for the at-risk-of-poverty (AROP) threshold, which is estimated as 60 per cent of median equivalized household, disposable income (Fig. 1). An exception is the year 2021, when this growth was hampered by the withdrawal of the numerous measures targeted at counter-acting the effects of the Covid-19 pandemic in 2020, such as one-off and downtime payments, etc. The period of 2022–2023 was marked by a rapid increase in the median income of the population and, accordingly, in the AROP threshold (by 12 per cent). The increase in social benefits and pensions in 2022–2023 also had a positive influence on the change in the median income of the population.
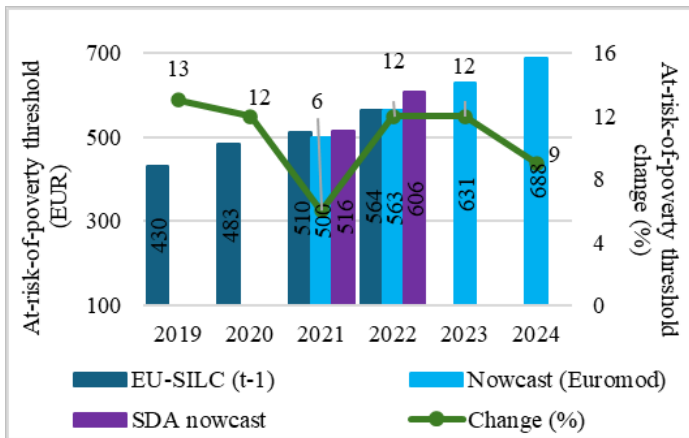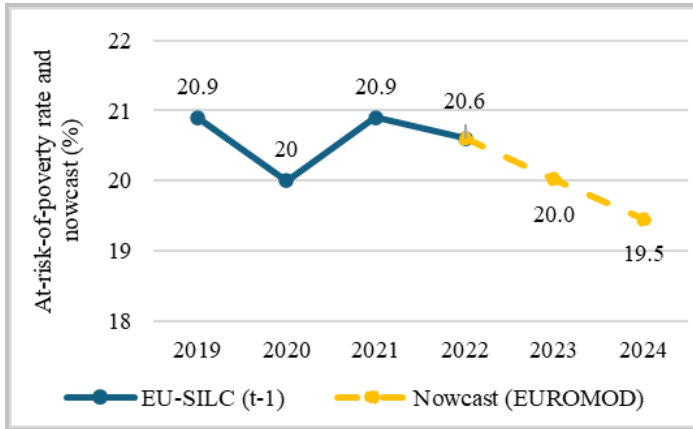

Fig. 1. At-risk-of-poverty threshold, nowcast (EUR) and change (%).
Source: authors' calculations based on EU-SILC and EUROMOD.
Note: estimates for the income year (t-1) are presented; SDA – the State Data Agency. Relative poverty threshold is calculated as 60 per cent of median equivalized household disposable income.

In 2024, a 9 per cent increase in the AROP is predicted. This growth has been caused by rising incomes of the population due to rising wages (e.g. increased MMS) and basic allowance, increase in social benefits and indexation of pensions. The mentioned increase in the median income and the AROP threshold basically corresponds to the forecasts of the growth rate of AMS in 2024.

Figure 2 shows the actual statistics of the AROP rate up until 2022, and the nowcast of this indicator up until 2024. The nowcast indicates a decrease in the AROP in 2023 despite the growth of the AROP threshold. In 2024, a further decrease in the AROP rate is predicted, poverty is expected to reach around 20 per cent. This was influenced by the changes in benefits and taxes described in Section 3. These

Fig. 2. Relative at-risk-of-poverty rate and nowcast, %.
Source: authors' calculations based on EU-SILC and EUROMOD.
Note: estimates for the income year (t-1) are presented.

Table 1. At-risk-of-poverty rate (%) and nowcast (p.p.) in total population and among age-groups.

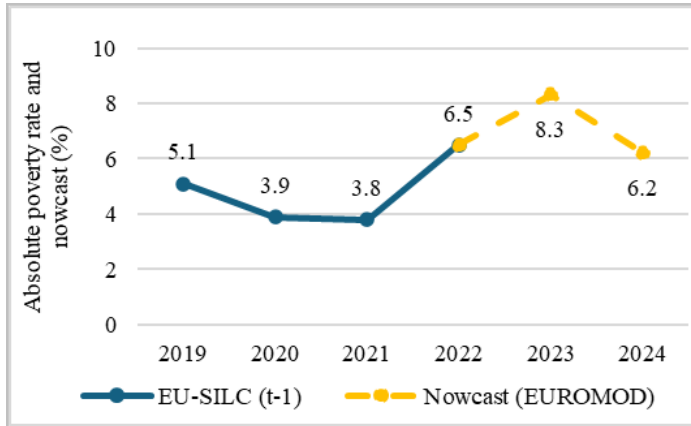|	2022 (official statistics)	Changes between 2022–2023 (nowcast)	Changes between 2023–2024 (nowcast)
Total population	20.6	−0.6	−0.6
Children (0–17)	17.0	−0.3	−0.6
Working-age population (18–64)	16.6	−0.4	−0.3
Older-age population (65+)	36.1	−1.3	−1.3

Source: authors' calculations based on EU-SILC and EUROMOD.
Note: estimates for the income year (t-1) are presented.

changes have had a positive impact on the population's income and poverty reduction, as MMS, some social benefits and old-age pensions grew faster than the AROP thresh-old.

In 2024, the AROP rate is nowcasted to decrease in the total population and among age groups (see Table 1). In the total population, poverty is decreasing as in 2023 – by 0.6 p.p., and among age groups – up to 1.3 p.p. It should be noted that in 2023–2024 the rate of indexation of pensions was faster than the growth of AMS predicted by the Ministry of Finance of the Republic of Lithuania. However, our nowcast shows that about a third of older-age population will remain below the poverty line. The AROP rate in this age group remains significantly higher than in other age groups.

A further decrease in child poverty is expected between 2023–2024. This is influenced not only by the increase in minimum insurance benefits for maternity, paternity, and childcare from mid-2023, the increase in basic amounts for social benefits such as BSA or SSI, which affect child benefits, but also changes in MMS and basic allowance in 2023–2024. Currently, the official child poverty statistics show the lowest poverty of this group during the entire period of calculating poverty indicators in Lithuania.

As the current official statistics show, the absolute poverty rate increased between 2021—2022 (see Fig. 3). In 2022–2023, a further increase in the absolute poverty is

Fig. 3. Absolute poverty rate and nowcast, %.
Source: authors' calculations based on EU-SILC and EUROMOD.
Note: estimates for the income year (t-1) are presented.

Table 2. Absolute poverty rate (%) and nowcast (p.p.) in total population and among age-groups.

	2022 (official statistics)	Changes between 2022–2023 (nowcast)	Changes between 2023–2024 (nowcast)
Total population	6.5	+1.8	−2.1
Children (0–17)	6.7	+1.6	−1.2
Working-age population (18–64)	6.9	+1.1	−1.2
Older-age population (65+)	5.3	+4.2	−5.9

Source: authors' calculations based on EU-SILC and EUROMOD.
Note: estimates for the income year (t-1) are presented.

nowcasted. According to calculations based on EUROMOD, this increase in 2022 and 2023 will reach approximately 1.8 p.p. The increase in absolute poverty is determined by the rapid growth of the absolute poverty line due to inflation.

In 2024, it is expected that absolute poverty will begin to decrease to 6.2 per cent. The trends of recent years show that the increase of various social benefits and pensions have not, until now, fully neutralized the rapid increase of inflation in 2022 and 2023. This is because social benefits linked to SSI, APB, TCB and BSA are indexed based on the previous year's (rather than the current year's) minimum consumption needs basket (MCNB). As the rate of inflation declines and the recent figures catch up with inflation, we see a decline in absolute poverty in 2024.

In 2023, the absolute poverty rate is expected to increase by 1.8 p.p. in the total population, by 1.6 p.p. among children, and by 4.2 p.p. among the older-age population (see Table 2). As already mentioned, the MCNB is the absolute poverty line, and the increase in the MCNB was largely determined by the high inflation. Meanwhile, the majority of the non-contributory and social assistance benefits, as well as assistance pensions are linked to the previous year's MCNB. Hence, they lag behind the absolute poverty line. An exception is the pension bonus, which is linked to the current year's MCNB.

In 2024, the absolute poverty rate is nowcasted to decrease, despite further growth of the absolute poverty line. Changes vary between age groups. A particularly sharp decrease (5.9 p.p.) is observed for the older-age population (65+). Absolute poverty rate in this group should return to a similar level as of 2021. In other age groups, absolute poverty will decrease to 1.2 p.p. and should return to a similar level as of 2022. This shows an exceptional sensitivity of the older-age group to changes in the absolute poverty line, as well as to the gap in the indexation of social benefits and pensions from the rate of inflation. As already mentioned, the increase of various social benefits, pensions, and MMS in 2022–2023 did not help to fully stabilize the negative impact caused by inflation on the increase in absolute poverty among age groups. The positive effect of the increase in social benefits and pensions on the absolute poverty level has appeared only in 2024, especially among the older-age population.

4.2   Nowcast of income inequality

The most recent indicators of income inequality, which are currently available, reflect the income situation of 2022. In 2021, an increase in Gini coefficient was observed after the cessation of measures (additional benefits and compensations) related to the Covid-19 pandemic. From 2022, the Gini coefficient is expected to decrease to the pre-pandemic level (see Fig. 4). However, it is likely that the level of inequality measured by the Gini in Lithuania will remain above the EU average, which reached 29.6 Gini points according to the 2023 EU-SILC survey data.
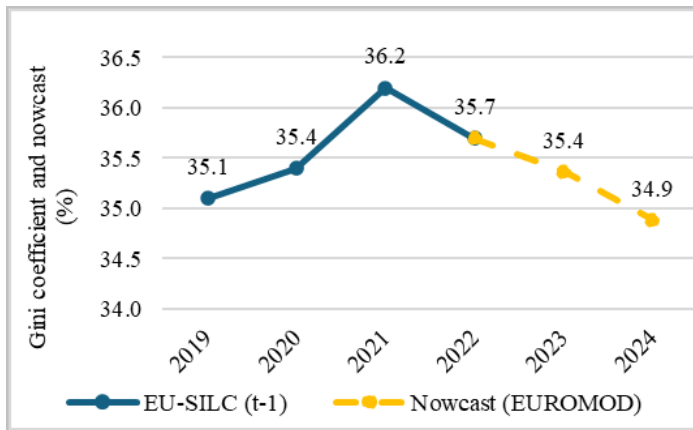
Fig. 4. Gini coefficient and nowcast in Lithuania.
Source: authors' calculations based on EU-SILC and EUROMOD.
Note: estimates for the income year (t-1) are presented.

Changes in the S80/S20 coefficient show similar trends as the Gini coefficient (see Fig. 5), driven by analogous factors. Like the Gini, the income gap between the lowest and highest earners as measured by the S80/S20 is likely to remain larger than the EU average. In 2023, this gap reached 4.7 times in the EU according to the EU-SILC survey.
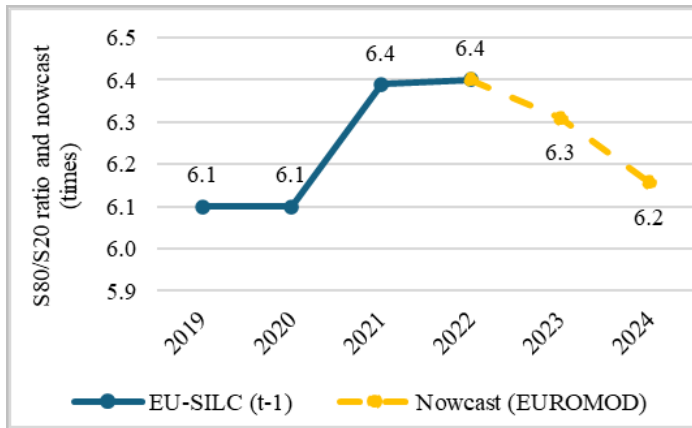
Fig. 5. S80/S20 coefficient and nowcast in Lithuania.
Source: authors' calculations based on EU-SILC and EUROMOD.
Note: estimates for the income year (t-1) are presented.

4.3 Policy effects in Lithuania between 2021–2024

Finally, we present the decomposed policy effects on mean equivalized household disposable income in Lithuania (Fig. 6). To remind, this is done applying the methodology of counterfactual impact assessment, used and described by Paulus and Tasseva [15] and Navickė [11], among others. The counterfactual scenario is the one, where all the regular policy parameters, such as annual indexation of social benefits and
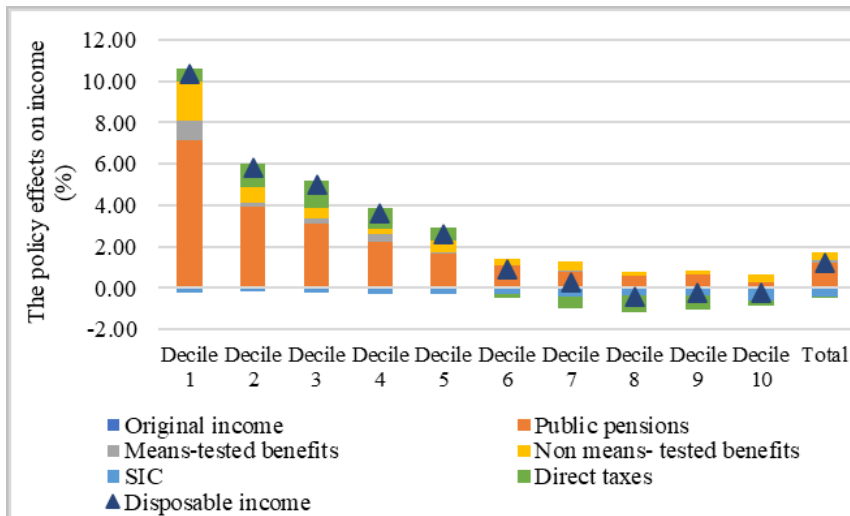
Fig. 6. The policy effects on mean equivalized household disposable income by income component and income decile group, 2021–2024, %.
Source: authors' calculations based on EU-SILC and EUROMOD.
Note: SIC – social insurance contributions, CPI for policy effects between 2021–2024 = 1.326.

pensions, tax brackets, etc., are adjusted in line with the consumer price index (CPI). The total increase in the CPI amounted to 32.6 per cent during the period of 2021–2024. This counterfactual scenario is then compared to the situation with factual indexation and changes to pensions, social benefits and direct taxes, which took place within the period in question, as modelled in EUROMOD. This helps to evaluate the policy effects on the mean equivalized household disposable income in real terms.

Results show that policy changes between 2021–2024 were progressive, i.e. more in favour of the lower income deciles. A significant income increase was due to public old-age pensions, which were indexed annually, and there was an additional increase in the middle of 2022 due to high inflation. For the lowest income deciles, pensions increased real disposable income by 3.9–7.16 per cent, while in total population pensions increased real disposable income by 1.23 per cent. It shows that public pension indexation exceeded inflation for the period of 2021–2024. Means-tested and non-means-tested benefits also have a positive, but a much smaller, progressive effect on population income.

Direct taxes (i.e. personal income tax) have positive effect on population income up to 5th decile, while for the higher income deciles, changes in the personal income tax have a negative effect. This is due to the fact that since 2022 there are two different basic allowance levels: one – for income up to AMS, and another one – for income above AMS. Basic allowance is annually determined, and for the income up to AMS has been increased annually since 2022, while for the income above AMS, the basic allowance amount has not changed.

5   Conclusions

This paper examines the impact of recent changes to old-age pensions, social benefits and direct taxes following the Covid-19 pandemic, focusing on key distributional indicators, such as the AROP, income inequality (measured by the inter-quintile ratio and the Gini coefficient), and a nationally applied measure of absolute poverty. The analysis utilizes the tax-benefit microsimulation model EUROMOD.

Results show that changes in old-age pensions, social benefits and direct taxes had a positive real effect on disposable income in the total population for the period of 2021–2024, despite of the high inflation in Lithuania. The effect on disposable income was progressive, i.e. more in favour of the lowest income deciles. The highest impact on disposable income increase was due to an increase in public old-age pensions during 2021–2024.

The results obtained indicate a consistent decline in AROP and income inequality in Lithuania between 2021 and 2024, which was also primarily due to indexation of old-age pensions and other cash social benefits, rather than tax changes. 2024 nowcast shows a decrease in the AROP rate in general population (about 0.6 p.p.) and among the age groups. However, AROP rate for the older-age population (65+) is expected to remain high, reaching over 30 per cent.

However, changes to old-age pensions, other social benefits and direct taxes only partially mitigated the effects of the recent period of high inflation. As a result, the absolute poverty rate is estimated to exceed its 2021 levels by 2–4 p.p. between 2022 and 2024. Our nowcast shows an increase of the absolute poverty rate by 1.8 p.p. in 2023 due to the rapidly growing absolute poverty line, and a decrease to the level of 6.2 per cent in 2024.

In 2023–2024, the Gini coefficient and S80/S20 are nowcasted to decrease and approach the level of 2020. However, income inequality measured by Gini and S80/S20 in Lithuania is still likely to significantly exceed the EU average.

Acknowledgement

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REZIUMĖ

Senatvės pensijų, socialinių išmokų ir mokesčių pokyčių poveikis gyventojų pajamų pasiskirstymui Lietuvoje (2021–2024)

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Politikos reformų paskirstymo poveikio įvertinimas gyventojų pajamoms yra esminė politikos planavimo ir įgyvendinimo ciklo dalis. Šiame darbe pateikiamas išsamus 2021 m. autorių atlikto tyrimo, dėl skurdo ir nelygybės prognozavimo Lietuvos ekonomikos augimo ir Covid-19 pandemijos kontekste, tęsinys. Nauja analizė yra atlikta 2021–2024 m. laikotarpiui. Analizuojamas naujausių senatvės pensijų, kitų socialinių išmokų ir gyventojų pajamų mokesčio pokyčių poveikis po Covid-19 pandemijos, sutelkiant dėmesį į pagrindinius pajamų pasiskirstymo rodiklius, tokius kaip skurdo rizikos lygis, pajamų nelygybė (matuojama pagal kvintilinį santykį (S80/S20) ir Gini koeficientą) ir nacionalinis absoliutaus skurdo lygis. Analizei naudojamas mokesčių-išmokų mikrosimuliacinis modelis EUROMOD. Rezultatai rodo nuoseklų santykinio skurdo ir pajamų nelygybės mažėjimą Lietuvoje 2021–2024 m., visų pirma dėl senatvės pensijų ir kitų piniginių socialinių išmokų pokyčių, o ne dėl įgyvendintų pokyčių gyventojų pajamų mokesčio srityje. Tačiau 2021–2024 m. įvykę mokesčių-išmokų pokyčiai tik iš dalies sušvelnina didelės infliacijos poveikį, su kuriuo Lietuva susidūrė pastaraisiais metais. To pasekoje, absoliutaus skurdo lygis 2022–2024 m. viršys 2021 m. lygį 2–4 procentiniais punktais.

Raktiniai žodžiai: prognozavimas; skurdas; nelygybė; poveikio pasiskirstymui vertinimas; EUROMOD; Lietuva