

TANZANIA CRI INDEX COUNTRY PROFILE



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TANZANIA CRI INDEX COUNTRY PROFILE

There is a strong case for strengthening policies to fight inequality in Tanzania. In recent years, income inequality has increased, as has its concentration into the hands of the wealthiest. It is therefore concerning that Tanzania's overall commitment to fighting inequality needs more effort. It currently ranks 130th of 158 countries globally, and 12th of 15 in SADC.

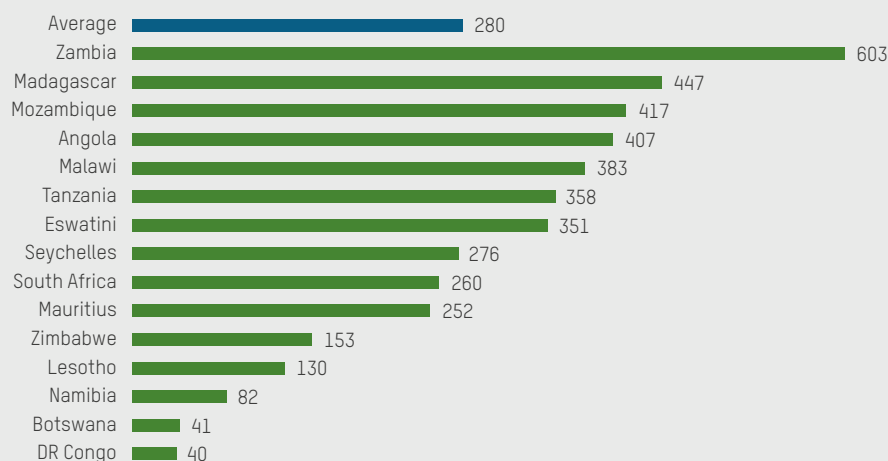
The country's recent records on labour rights and public services are particularly concerning; it ranks respectively lowest and second lowest within SADC. Minimum wages are inadequate, and there is very high wage inequality (with a wage Gini of 0.68). In addition, 83% of workers have no formal labour rights, and there is poor enforcement of labour standards and laws to protect women's labour rights.

There is also a significant hill to climb on public spending to reduce inequality; government expenditure on education, health and agriculture falls short of internationally agreed targets, at 14%, 5.3% and 1.3% respectively. As a result, the vast majority of citizens (86%) are not covered by a single social protection benefit, and 57% of Tanzanians lack access to health services.

Tanzania performs better on taxation; it reduces inequality through tax more than any other country in Africa, and is second globally. That said, there are areas that require improvement. For example, Tanzania collects only 22% of the tax it should, the top personal income tax rate is too low, and the VAT is high and doesn't exempt basic foodstuffs.

The government must act on the policy and spending gaps identified in this profile, particularly in the context of COVID-19 which demands urgent and permanent investment in the country's health system and social protection coverage. This increased need, along with high levels of debt service (seven times as much as health spending), means there is also an important role for the international community to play. More must be done to secure debt relief, and the additional financial support the government needs to scale up investment in inequality-reducing policies.

DEBT SERVICE COMPARED TO HEALTH SPENDING (% , 2019)



Source: Health spending from CRI data; debt servicing from IMF/World Bank Debt Sustainability Analyses 2020–21,¹ IMF country documents and national budgets 2019–20.

THE COMMITMENT TO REDUCING INEQUALITY INDEX (CRII): WHAT IS IT ABOUT?

In 2015, governments across the world made a commitment to reduce inequality through the Sustainable Development Goals (especially SDG 10). The different levels of inequality that exist in countries show that inequality is far from inevitable; rather, it is the product of policy choices made by governments. The CRI Index, developed in partnership by Oxfam and Development Finance International (DFI), measures and ranks government efforts in three areas or 'pillars' that are key for the reduction of inequality: public services, progressive taxation and labour. The CRI enables citizens and civil society organisations to hold governments to account for their real commitment and progress towards building fairer and more inclusive societies.

1. SCALE OF INEQUALITY

On income inequality, Tanzania compares relatively well to Southern African Development Community (SADC) countries,² ranking second most equal according to both the Gini coefficient (0.405) and the Palma ratio (1.9).³ But this mainly because Southern Africa is the most unequal region in the world: so Tanzania is the 55th most unequal country in the world.⁴

However, income inequality has increased in recent years, and has been well above the level that the IMF deems detrimental to economic growth (0.27)⁵ since at least the early 1990s.⁶ Without action to tackle inequality, growth will continue to be compromised. Income has also become further concentrated into the hands of the few wealthiest. Between 2014 and 2017 the richest 10% of Tanzanians increased their income share from 45.1% to 51.4%. By contrast, the income share of the poorest 50% has been falling since 2011, reaching just 13% in 2017.⁷

2. KEY POLICIES TO FIGHT INEQUALITY: LESSONS FROM THE CRII

The third edition of the CRI Index ranks 158 governments on their commitment to reducing inequality. It measures their policies in three areas proven to reduce inequality significantly: 1) Public services (health, education and social protection); 2) Taxation; and 3) Workers' rights.

Table 1 below shows Tanzania's CRI Index ranking globally, and within SADC and Africa. It also ranks 12th of 15 SADC countries. Much more can be done to tackle inequality, and this profile identifies the key policy measures that must be taken.

SCORE ON THE CRI INDEX: GLOBAL, SADC AND AFRICA RANKINGS

Overall Index Score* #130		
Public Services Pillar #138	Tax Pillar #39	Labour Rights Pillar #144
SADC Index Score** #12		
Public Services Pillar #14	Tax Pillar #5	Labour Rights Pillar #15
Africa Index Score*** #26		
Public Services Pillar #33	Tax Pillar #11	Labour Rights Pillar #35

*Out of 158 ~ Out of 15 countries ^Out of 46 countries (not all countries have data available)

2.1 PUBLIC SECTOR PILLAR

Tanzania ranks very poorly here; it is 138th globally, 33rd among African countries, and 14th of 15 SADC countries. Low spending on health and education, and large gaps in coverage that leave the poorest behind, are significantly undermining the inequality-reducing potential of essential services and social safety nets.

- **Education.** Tanzania's budget allocation to education of 14.0%⁸ ranks the country fourth lowest in SADC, and puts it far from meeting the Education for All minimum of 20%. It is positive that the 2020-21 budget increased this to 16.2%,⁹ but the government must do much more to make quality education accessible for all. In 2019, 32% of children in the relevant age group didn't finish their primary education,¹⁰ and among the poorest fifth of the country's population only 0.2% have completed secondary education.
- **Health.** Health spending in Tanzania is very low, at just 5.4% of the budget. This puts it at the very bottom of the rankings in SADC, and 37th in Africa. Tanzania would need to almost treble the budget allocation to meet the minimum 15% stipulated by the Abuja Commitment. More than half of the country's population (57%) lack access to essential health services, and 4% of households had to pay more than 10% of their income to fund health treatment.
- **Social protection.** On social protection, Tanzania is the second highest spender among SADC countries (as a percentage of the budget), at 23.4%. However, this is mainly spending on civil service pensions, and the vast majority of citizens are still falling through the cracks; 86% are not covered by any social protection benefit,¹¹ and pension coverage is the second lowest in SADC at just 3.2%.
- **Impact on Inequality.** Overall, public spending on health, education and social protection is reducing income inequality (as measured by the Gini coefficient) by just 0.014 (3.5%). This ranks Tanzania 13th of 15 SADC countries on the redistributive power of its public spending.

2.2 TAX PILLAR

Overall, Tanzania performs well on tax, ranking 5th of 15 in SADC and 39th globally. However, beneath this headline there are some areas that require significant improvement, especially on unprogressive PIT, regressive VAT and poor tax collection.

- **Progressive Tax System.** Tanzania does not perform well on tax policy compared to its peers, ranking 8th of 15 in SADC, and 32nd of 46 in Africa. While the country has a relatively high rate of CIT at 30%, the top PIT rate (30%) is lower than that of eight other SADC countries. Tanzania also has the second highest rate of VAT (18%) and a regressive VAT system, which fails to exempt basic foodstuffs to reduce the burden on the poorest.
- **Tax collection.** Tanzania is among the lowest performing countries here; it collects just 22% of the tax it should, which ranks it 13th of 15 SADC countries and 128th globally. In 2019/20, before COVID hit, its tax to GDP ratio was just 12.1%.¹² The country's collection of CIT is particularly low, and it loses \$299.5 million a year to corporate tax abuse and evasion.¹³
- **Impact on Inequality.** Tax reduces inequality significantly in Tanzania, bringing the income Gini down by 0.0431. This is the largest reduction in Africa, and the second largest globally, making Tanzania one of the top performers in terms of harnessing the inequality-reducing power of tax, but even more could be done if the top PIT rate were raised, VAT were made less regressive and collection of income taxes increased.

2.3 LABOUR RIGHTS PILLAR

On protecting worker's rights and tackling wage inequality, Tanzania ranks bottom among SADC countries, and 144th globally. It scores particularly badly on minimum wages, and wage inequality.

- **Labour rights.** Tanzania ranked 13th among SADC countries and 39th in Africa on labour rights in the Penn State University index of labour rights for 2017.¹⁴ The ITUC's 2021 Global Rights Index also rates Tanzania as having 'systematic violations' of workers' rights.¹⁵
- **Women's labour rights.** Tanzania scores better than some of its peers on women's labour rights, ranking 6th of 15 SADC countries. Its laws are good on equal pay, non-discriminatory hiring, rape and sexual harassment, but it provides 16 days less parental leave than the best SADC countries, and 33 days less than the ILO norm of 20 days. In addition, in practice the Trade Union Congress of Tanzania (TUCTA) reports ongoing gender-based discrimination on wages, promotions, and legal protections.¹⁶
- **Minimum wage.** Tanzania performs poorly on minimum wages, ranking 13th in SADC and 134th globally at only 19% of per capita GDP, and below the extreme poverty line.¹⁷

- **Coverage of workers' rights.** 83% of workers have no formal labour rights, which is the third highest level in SADC and 14th highest in the world. The government also does not "adequately enforce labor standards, particularly in the informal sector"¹⁸ which accounts for many poor and women workers.
- **Inequality of wages.** As a result of low minimum wages and failure to enforce labour laws, Tanzania has the 24th highest wage inequality in the world, with a wage Gini of 0.68.

3. OTHER POLICIES IMPACTING INEQUALITY IN TANZANIA

Fighting inequality through investment in smallholder farmers

Hunger and food insecurity is rising in Tanzania, and in 2019, almost one quarter of the population were living with severe food insecurity.¹⁹ Support to smallholder farmers is key to eliminating hunger, especially in poor rural areas where many rely on this for their livelihoods. Agriculture is also an important sector for employment; it accounts for 68% of the country's labour force,²⁰ and around two-thirds of these workers (67%) are women.²¹

However, Tanzania has much more to do in terms of investment in agriculture. The government allocates just 1.3% of government expenditure to agriculture,²² which is the second lowest level in SADC, and a long way from meeting the Comprehensive Africa Agricultural Development Programme (CAADP) minimum target of 10%. It is also impossible to find out how much spending goes to smallholders, food production, or other key inequality-reducing interventions.

3.1 FIGHTING INEQUALITY IN THE TIME OF COVID-19

Tanzania went into COVID ill-prepared, with only 43% of citizens covered by universal health services. It took only relatively weak measures against COVID (on international flights, closing schools, and wearing masks in Dar Es Salaam), and lifted all these measures by July 2020.²³ Under President Magufuli, government claimed that COVID was not affecting Tanzania and stopped reporting cases and deaths in May 2020. After his death in March 2021, President Samia Suluhu Hassan has gradually acknowledged that COVID is hitting Tanzania hard. The latest data show 24,667 cases in the 28 days leading up to 15 October, and 674 deaths – four times as many cases and 3 times as many deaths per capita as neighbouring Kenya.²⁴ Nevertheless, it remains impossible to analyse the health consequences of COVID accurately: we will never know how many people have suffered and died as a result of government inaction. Currently, its vaccine programme is also moving extremely slowly, with only 596,000 doses given by October 13 2021 enough to vaccinate only 0.6% of the population.²⁵ This reflects the failure of the international community to supply sufficient doses, but also the delay of the previous President in admitting there was a problem of COVID in Tanzania, which led to delays in requesting vaccines.

In spite of this attempt to ignore the disease, the economic impact of COVID was severe in 2020/21, with real GDP growth falling to between 2% and 4.4%, compared to recent levels of 7%.²⁶ Only 17% of Tanzanians were protected by workers' rights (the 8th worst globally), and only 14% had access to any social protection benefit. As a result, around 55% of workers have reported losing hours, pay or their jobs or businesses in 2020.²⁷ The pandemic has hit the poorest harder, with the UN estimating that 6 million Tanzanians have fallen into poverty, though the World Bank suggests it may be closer to 600,000.²⁸

In line with its wish to minimise COVID, government spent very little (only 0.3% of GDP) to fight it in 2020/21, with most of this money covering shortfalls in revenue for tourism parastatals. Virtually nothing was spent on health or social protection.²⁹ However, in 2021, spending has scaled up to 1.9% of GDP via a Tanzania COVID-19 Socioeconomic Response Plan (TCRP) which is evenly balanced between social spending and economic recovery and includes spending for vaccination.

3.2 DEBT AND THE ROLE OF IFIS

In 2019, public debt was only 37.2% of GDP, of which 26.8% (over two-thirds) was external, but it had risen by 13% of GDP since 2010.³⁰ The COVID shock has reduced GDP growth and (in 2021) increased borrowing to finance COVID spending and budget financing gaps, but by less than in regional neighbours. As a result, debt will only rise to 40.4% of GDP in 2022 (of which 28.8% external).³¹ Debt servicing was 35% of government revenues in 2019; in 2021, it will reach 40.2% of government revenues, seven times as high as health spending.³² Because Tanzania has not been borrowing on international bond markets, it has opted for debt relief. It is participating in the G20 Debt Service Suspension Initiative (DSSI) which will reduce its service by 10%,³³ and from service cancellation by the IMF.³⁴ However, the relief so far falls well short of needs, and debt service continues to crowd out anti-inequality spending massively, requiring further action.

What has been the role of the international financial institutions, charged by the G20 with leading the global financial response to the pandemic? The government did not request much support in 2020, so the IMF disbursed its US\$567 million under the Rapid Credit Facility only in September 2021, and the World Bank has so far provided only \$3.8 million for COVID health needs.

However, there has been virtually no analysis of the impact of spending or other policies on inequality. There is no broader IMF programme with Tanzania currently, but the IMF does not appear to have raised inequality as a macro-critical issue with the government even though it is high and growing. The World Bank's systematic country diagnosis and broader lending programme have also not tackled inequality, focussing instead on generating inclusive growth by enhancing job creation and productivity, and expanding the small social safety net.³⁵ Budget forecasts through to 2025/26 show much less austerity (only 0.8% of GDP cumulatively) planned than in other countries in the region, largely due to government pre-existing plans to spend more on infrastructure. Nevertheless, the failure to plan for dramatically enhanced social spending means that Tanzania will stand little chance of achieving the SDGs or reducing inequality.

4. CONCLUSIONS AND POLICY RECOMMENDATIONS

Tanzania's overall level of commitment to tackling inequality is very low. With economic inequality increasing, and the full impact of coronavirus only just emerging, the government must act to correct underinvestment in inequality-busting public services and social protection, and to raise minimum wages and enforce labour rights for all. Based on the findings of this year's CRI Index, Tanzania should:

4.1 PUBLIC SERVICES

- Increase education spending to 20% of the budget, and ensure free public primary and secondary education is available for all, with specific policies to reach the poorest and most marginalised families.
- Increase health spending to meet the 15% Abuja commitment, and to achieve universal coverage and eliminate out of pocket spending on health as soon as possible.
- Increase social protection spending sharply to reach universal coverage by 2030 at the latest. This must include provisions for the elderly, children, people with disabilities, the unemployed and other marginalised and vulnerable groups.

4.2 TAX

- Make the tax system more progressive by increasing the top PIT rate, introducing VAT exemptions for basic goods, introducing inheritance and gift taxes, and exploring prospects for a wealth tax.
- Continue to increase tax collection sharply by reviewing and ending tax exemptions and deductions for corporations and wealthy individuals, and clamping down on tax dodging.

4.3 LABOUR

- Dramatically improve government enforcement of labour rights, for all workers and unions and especially for women (equal pay, non-discrimination, rape and sexual harassment) and increase parental leave.
- Increase the minimum wage drastically to match per capita GDP, and ensure it is implemented by all companies.
- Do more to extend worker's rights and social protection to workers in informal/vulnerable employment, and to enforce these provisions.

4.4 DEBT AND THE IFIS

- Advocate for comprehensive debt relief to free up the large amount of money needed for inequality-reducing public spending.
- Put policies that reduce inequality at the heart of all funding and policy agreements with the World Bank and IMF, and advocate for them to conduct a comprehensive analysis on the distributional impact of all policies they support, and to give greatest priority to those policies which will enable Tanzania to reduce economic and social inequalities fastest.

NOTES

- 1 IMF/World Bank. (n.d.) *Debt Sustainability Analyses 2020–21*. <https://www.imf.org/en/publications/dsa>
- 2 Comoros is the only SADC nation not included in the CRII. This is due to a lack of sufficient data.
- 3 The Gini coefficient tracks inequality across all different income levels: a score of 1 would mean total inequality and a score of 0 total equality. The Palma ratio is calculated by dividing the income (GNI) share of the richest 10%, by that of the poorest 40%.
- 4 Gini coefficient and Palma ratio data are taken from <http://www.hdr.undp.org/en/indicators/67106#>
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- 11 ILOSTAT. (2021). Statistics on social protection. <https://ilostat.ilo.org/topics/social-protection/> Retrieved 21 Sept 2021
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- 21 World Bank Development Indicators. <https://data.worldbank.org/indicator/SL.AGR.EMPL.FE.ZS?locations=TZ> Retrieved 22 Sept 2021
- 22 Government Spending Watch. <https://www.governmentspendingwatch.org/> Retrieved 22 Sept 2021.
- 23 See <https://www.imf.org/en/Topics/imf-and-covid19/Policy-Responses-to-COVID-19#T>
- 24 Data from www.coronavirus.jhu.edu as at 13 October 2021.
- 25 Data from <https://www.bloomberg.com/graphics/covid-vaccine-tracker-global-distribution/> as at 13 October 2021.
- 26 The lower figure is from the World Bank: <https://thedocs.worldbank.org/en/doc/bae48ff2f2fc5a869546775b3f010735-0500062021/related/mpo-ssa.pdf>. The higher figure is from the IMF: <https://www.imf.org/en/Publications/CR/Issues/2021/09/16/United-Republic-of-Tanzania-Requests-for-Disbursement-Under-the-Rapid-Credit-Facility-and-465880>
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<https://pubdocs.worldbank.org/en/366631492188168425/mpo-rwa.pdf>; and <https://thedocs.worldbank.org/en/doc/bae48ff2f2fc5a869546775b3f010735-0500062021/related/mpo-ssa.pdf>
- 29 The government temporarily waived conditionalities attached to the ongoing social protection programme (the Productive Social Safety Net), and Zanzibar increased social pension payments. See Social Protection and Jobs Responses to COVID-19: A Real-Time Review of Country Measures. <https://documents1.worldbank.org/curated/en/281531621024684216/pdf/Social-Protection-and-Jobs-Responses-to-COVID-19-A-Real-Time-Review-of-Country-Measures-May-14-2021.pdf>
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- 34 <https://www.imf.org/en/News/Articles/2020/04/13/pr20151-imf-executive-board-approves-immediate-debt-relief-for-25-countries>
- 35 See for example <https://thedocs.worldbank.org/en/doc/bae48ff2f2fc5a869546775b3f010735-0500062021/related/mpo-tza.pdf>

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Cover photo

A Masai woman and her children in the Serengeti plains of Tanzania. Photo: Shutterstock

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