

# **Influence of the Fiscal System on Income Distribution in Regions and Small Areas: Microsimulated CGE Model for Côte d'Ivoire**

By

Bédia F. Aka  
*Université de Bouaké, Côte d'Ivoire*

and

Souleymane S. Diallo  
*Centre Ivoirien de Recherches Economiques et Sociales  
(CIRES), Côte d'Ivoire*

AERC Research Paper 218  
African Economic Research Consortium, Nairobi  
January 2011

# Contents

---

List of tables	iv
Abstract	v
Acknowledgements	vi
1. Introduction	1
2. Ivorian fiscal system	3
3. Literature review	6
4. Methodology and data	8
5. Statistical results and policy experiments	15
6. Conclusion and policy implications	20
Notes	22
References	25
Appendixes	28
A. Aggregate one household SAM	28
B. Model equations, variables and parameter definitions	34
C. Tables	46