



# THE WEST AFRICA INEQUALITY CRISIS

How West African governments are failing to reduce inequality, and what should be done about it

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Inequality is at crisis levels in West Africa. While a small but growing number of people are becoming fantastically rich, the vast majority are denied the most essential elements of a dignified life, such as quality education, healthcare and decent jobs, despite remarkable economic growth driven by extractive industries. Oxfam's Commitment to Reducing Inequality (CRI) Index shows that governments in West Africa are the least committed to reducing inequality of any on the continent. If they do not radically increase their commitment to reducing inequality, the crisis is likely to worsen.

Governments must promote progressive taxation, boost social spending, strengthen labour market protection, invest in agriculture and strengthen land rights for smallholders, while ECOWAS needs to prioritize tackling inequality and develop a regional action plan to drastically improve the region's performance.

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This paper is part of a series written to inform public debate on development and humanitarian policy issues. It builds on another Oxfam International regional research report (forthcoming) entitled *The State of Economic Inequalities in West Africa and Government Commitments to Tackle Them*, by Charles Abugre, Godfred A. Bopkin, Patrick Opoku Asuming and Edward Asiedu. This paper and the regional CRI Index report build on Oxfam's global Commitment to Reducing Inequality (CRI) Index, published in October 2018. See:

<https://www.oxfam.org/en/research/commitment-reducing-inequality-index-2018>

For further information on the issues raised in this paper please email [advocacy@oxfaminternational.org](mailto:advocacy@oxfaminternational.org)

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**Cover photo:** Peter Akmtter is a construction worker on one of the high-rise buildings shooting up in Ghana's capital, Accra. He and many of the workers live with their families in makeshift houses on or close to the building-sites.

Photo: Lotte Ærsøe/Oxfam IBIS.

# SUMMARY

This year marks the fourth year of implementation of the Sustainable Development Goals (SDGs), which aim to address global challenges such as poverty, inequality, climate change and environmental degradation, and to ensure that no one is left behind. It also marks the mid-point of the first 10-year implementation plan of the African Union's Agenda 2063, which seeks to promote 'a prosperous Africa based on inclusive and sustainable development; and an Africa whose development is people-driven, relying on the potential of African people, especially its women and youth, and caring for children'.<sup>1</sup> However, African countries, especially those in West Africa, are simply not doing enough to meet these regional and global goals.

In 2018, six of the 10 fastest-growing economies in Africa were in West Africa (Côte d'Ivoire, Senegal, Ghana, Burkina Faso, Benin and Guinea), and Côte d'Ivoire, Ghana and Senegal were among the 10 fastest-growing economies in the world.<sup>2</sup> The region has seen impressive economic growth in the past two decades, and in a few countries this has been matched by a significant reduction in poverty levels. However, in most countries the benefits of this unprecedented economic growth have gone to a tiny few. Inequality has reached extreme levels in the region, and today the wealthiest 1% of West Africans own more than everyone else in the region combined. In Nigeria, Africa's largest economy, the richest man earns about 150,000 times more from his wealth than the poorest 10% of Nigerians spend on average on their basic consumption in a year. It would take 46 years for the richest Nigerian man to spend all of his wealth, even if he spent at a rate of \$1m a day.

It would cost about \$24bn a year to lift all Nigerians above the extreme poverty line of \$1.90 a day. By comparison, the wealth of the five richest Nigerian men combined stands at \$29.9bn – more than the country's entire budget in 2017. Nigeria's stark levels of inequality are comparable only to those in Brazil, where the richest 5% of the population have as much wealth as the remaining 95% (the six richest men in Brazil have as much wealth as the poorest 50% of the population – over 100 million people).

In Ghana, West Africa's second biggest economy, one of the richest men earns more in a month than one of the poorest women could earn in 1,000 years. In the decade ending in 2016 the country saw 1,000 new US dollar millionaires created, but only 60 of these were women. While a few people grew super-rich, nearly one million more, mostly from the Savannah Region of the country, were pushed into the poverty pool, while thousands of those who were already poor sank even deeper. The wealthiest 10% of Ghanaians now account for 32% of the country's total consumption. This is more than the consumption of the bottom 60% of the population combined, while the very poorest 10% of Ghanaians consume only 2%.

Inequality is also rife in the provision of public services, such as education and healthcare. For example, women from rich families in Mali are 15 times more likely to have received a secondary education than those from poor families. In

*'The rising tide of wealth is not lifting all boats...few governments (in Africa) have used the increased revenues generated by resource exports to counteract rising inequality, build better health care and education systems or strengthen smallholder agriculture.'*

Kofi Annan, former Secretary-General of the United Nations

Nigeria, a woman from a poor family is 26 times more likely never to have been to school compared with a woman from a rich family,<sup>3</sup> and in Ghana a girl from a poor family is 14 times more likely never to have been to school than one from a rich family.<sup>4</sup> An estimated 70% of the poorest girls in Niger have never attended primary school; among those who have attended, school supplies and materials account for almost 75% of spending on education for the poorest households. Niger is the least educated country in the world, with the average length of schooling being just 18 months.<sup>5</sup> Only one in two girls goes to primary school, one in 10 to secondary school and one in 50 to high school.

While some governments are doing little or nothing to tackle inequality, and some through their actions are even making it worse, a few are taking a different route. Senegal has increased its public spending on health services and education, making it the 13th highest-spending country in the world in these sectors, proportionally as a percentage of GDP. Senegal also has one of the largest safety net programmes in Africa.

Inequality and poverty are not preordained: they are the products of political choices and public policy. Tackling inequality is critical to the fight against extreme poverty. Indeed, unless countries significantly close the gap between the richest and the rest, ending extreme poverty will remain just a dream. Governments are not the only ones who need to work to reduce inequality, but without them success will be impossible.

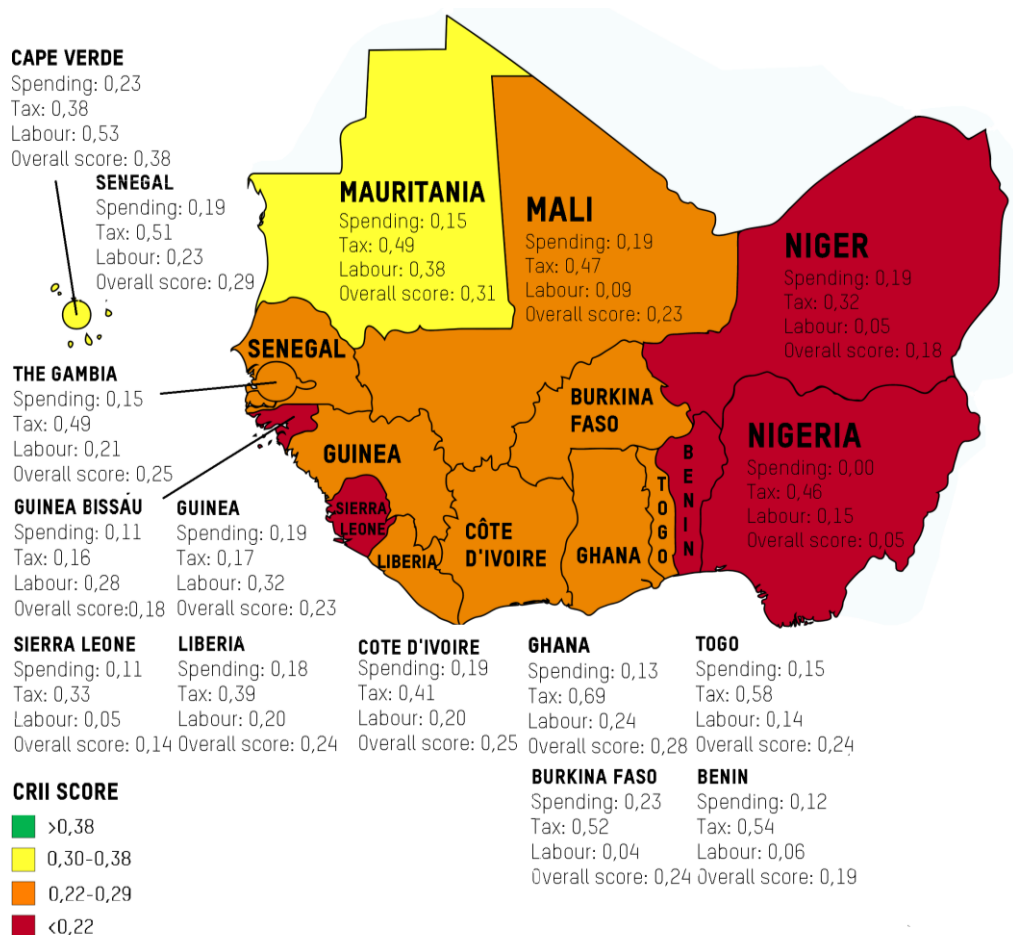
This briefing paper examines in detail how committed West African governments are to reducing inequality. To do this, it first provides an overview of the inequality crisis that characterizes much of the region, and explains why inequality matters not just to the poor but to the whole of society.

The Commitment to Reducing Inequality (CRI) Index, devised by Development Finance International (DFI) and Oxfam, has analysed data from 157 countries around the world, and ranked them according to three major policy areas that are recognized as being key to tackling inequality. These include progressive spending on assets such as schools, hospitals and social protection, taxing the better-off more than the poorest people, and paying workers a living wage. For this review, CRI data have been used to assess the performance of all 15 member countries of the Economic Community of West African States (ECOWAS), along with Mauritania. Government action in these areas has been rated to give countries a combined score and a CRI Index ranking in comparison with the other 15 countries in this region and with other African countries. The review also assesses policies relating to land and agricultural investment in West Africa.

**Figure 1: Ranking of governments' commitment to reduce inequality in West Africa**

Country	CRI score	Regional rank (African rank)
Cape Verde	0.38	1 (7)
Mauritania	0.31	2 (15)
Senegal	0.29	3 (20)
Ghana	0.28	4 (21)
The Gambia	0.25	5 (25)
Côte d'Ivoire	0.25	6 (26)
Liberia	0.24	7 (27)
Togo	0.24	8 (28)
Burkina Faso	0.24	9 (29)
Mali	0.23	10 (30)
Guinea	0.23	11 (31)
Benin	0.19	12 (37)
Guinea-Bissau	0.18	13 (38)
Niger	0.18	14 (39)
Sierra Leone	0.14	15 (44)
Nigeria	0.05	16 (46)
<b>Regional average</b>	<b>0.14</b>	<b>5/5</b>

**Figure 2: Commitment of individual governments in West Africa to reducing inequality – CRI Index scores**



Analysis based on the CRI Index shows that, of the five major economic blocs in Africa, West Africa is trailing behind all the others in tackling inequality. In fact, West African citizens are living under governments that are only half as committed to reducing inequality as their counterparts in Eastern and Southern Africa. Oxfam's assessment clearly indicates that governments in West Africa are, on average, the least committed to reducing inequality across all regions of Africa, and that most of them are choosing to ignore the inequality crisis rather than address it.

The assessment does offer glimmers of hope, with some West African countries doing well on addressing inequality in certain areas, even if they are failing in others. Burkina Faso and Senegal, which have seen modest investments in progressive social spending policies, are notable exceptions, and Burkina Faso is one of the 10 countries most committed to social spending in sub-Saharan Africa. However, no other West African government appears among the top 10, and Nigeria, Sierra Leone and Guinea-Bissau are among the least committed to social spending on the African continent.

There is nothing inevitable about the crisis of inequality that defines the West Africa region, but without concerted effort by governments the crisis is likely only to get worse. In short, the key is for West African governments to radically increase their commitment to tackling the issue. It falls to national governments and to ECOWAS and the West African Economic and Monetary Union (UEMOA) to reverse the trend by prioritizing a regional plan to fundamentally change the status of West Africa as the African region least committed to the fight against inequality.

This paper sets out a policy agenda that could help to dramatically reduce inequality in West Africa, including through promoting progressive taxation, boosting social spending, strengthening labour market protection, investing in agriculture and strengthening land rights for smallholder farmers.

## RECOMMENDATIONS

### **Inequality is a policy choice and is not inevitable**

The CRI Index for West Africa shows clearly that governments have a choice: either they can take steps to reduce the gap between rich and poor or they can choose to act in ways that will worsen inequality. The Index demonstrates that very few governments in the region are currently making the right choices to close the inequality gap. This should be a source of shame for those who are failing to do enough. The inequality crisis is undermining progress, and it has to be tackled. Oxfam calls on all governments and on ECOWAS to take action, urgently.

### **Recommendations for governments**

A clear shift is needed towards policies that are designed to support growth and poverty eradication as well as the reduction of inequality. West African governments and ECOWAS need to develop national plans and also a regional plan to reduce the gap between rich and poor, with clear and time-bound targets. These plans must also ensure that national income and consumption data are regularly updated and made publicly available so that inequality levels can be monitored.

### **Spend sufficiently on universal quality public services that reduce the gap between rich and poor and reduce gender disparities:**

- Allocate a minimum of 20% of government budgets to boost universal public quality **education** that is free of charge, with a special emphasis on improving access to high-quality primary and secondary education.
- Allocate a minimum of 15% of government budgets to fund a **public health sector** that is free of charge, universal, easily accessible and of high quality.
- Enact universal **social protection programmes** that are adequately funded and that benefit mainly the poorest people.
- Implement universal tax-based public services and social protection programmes. Do not use divisive poverty targeting or failed health insurance schemes.

### **Redistribute from the rich to the poor through progressive taxation:**

- Increase tax revenues by collecting more from those who have more in order to better fund basic social services.
- **Increase the overall progressivity of the tax system** by expanding taxes that are typically paid by the rich, such as wealth taxes, taxes on capital gains, personal income tax for top earners and property taxes, as well as corporate income tax for large companies, and by reducing dependence on consumption taxes such as VAT, which tend to fall disproportionately on the poorest people and in particular on women.
- Pay special attention to increasing tax compliance by **high net worth individuals** and seek to **tax wealth that is hidden offshore**.
- Ensure that multinational corporations pay their fair share of taxes by strengthening anti-tax avoidance policies, transfer pricing legislation and counter-measures against tax havens.
- Stop the regional 'race to the bottom' on corporate taxation by scrapping **unnecessary tax incentives** for investors, and **review existing incentives** and tax treaties with a view to increasing revenue from investors.
- Strengthen **transfer pricing regulations** where they exist already and introduce robust regulations where they do not, and **improve the capacity of national revenue authorities to curb illicit financial flows**.

### **Strengthen protection for labour rights and enact policies for more inclusive labour markets:**

- Significantly improve protection for the right of labour to unionize and to strike, and for unions to bargain on behalf of their members.
- Review minimum wage policies and regulatory regimes to lift the wages of the bottom 40% of wage earners.
- Legislate to enforce equal pay for equal work for men and women and invest in skills and on-the-job training for women.
- Fight discrimination against women, including by criminalizing it, publicize incidents of rape and sexual harassment in the workplace and enforce laws against such practices.
- Put in place systems to ensure that the informal sector progressively complies with at least the minimum regulatory requirements on pay for both women and



men and on the work environment.

- Better manage the vulnerability of large sections of the working population by incorporating workers in the informal sector into social insurance schemes and mechanisms. This may include the gradual integration of existing micro-insurance arrangements into national social insurance schemes.
- Governments must put skills development in the informal sector back on the agenda and create incentives for public providers of training to serve the informal sector. Skills help workers to access non-agricultural jobs and help increase their earnings.
- Apprenticeships are the most important form of skills development in the informal sector, and governments must invest the resources needed to improve the efficiency of apprenticeship schemes. This must be accompanied by results-based policy making (testing, monitoring and evaluation). All stakeholders have a role to play – employers, public and private training providers and donors, though governments must take the lead.

#### **Increase government support and policies for agriculture to better help small-scale farmers:**

- Allocate at least 10% of government budgets to support agriculture.
- Develop National Agricultural Investment Plans that are gender-sensitive and seek primarily to support small-scale farmers in non-cash crop sectors.
- Bridge the rural–urban divide by ensuring that there is a balance between public investments in rural and urban areas.

#### **Strengthen the land rights of the poorest people:**

- Fully **implement the African Union’s Land Policy Framework**, with a particular focus on ending agricultural land poverty, landlessness and insecurity in land use among the poorest people, and particularly among women. Women account for about half of all smallholder farmers, but gender inequalities make it difficult for them to access and control land.
- **Stop the large-scale land grabbing** that is currently happening at the expense of small-scale farmers.
- Streamline **land registration processes to ease the burden and the prohibitive cost of land registration**, especially for vulnerable groups, including women and young people.

## **Recommendations for ECOWAS**

#### **Recognize the crisis of inequality in West Africa and plan to remedy the situation:**

- **Prioritize tackling inequality** in the agenda of the ECOWAS Commission.
- Develop a **regional action plan, with objectives and indicators**, which seeks to significantly improve upon West Africa’s current position as the African region least committed to the fight against inequality.
- Develop a robust **mechanism to assist with and to monitor** implementation of the SDGs, including Target 10.1 regarding inequality.

**Encourage ‘a race to the top’ in the fight against inequality:**

- **Seek regional harmonization** to curb harmful tax competition in the region, particularly the excessive use of tax incentives to attract foreign investors.
- Lead on the development of a regional transfer pricing regime to **curb illicit financial flows** leaving the region.
- **Take a lead on the harmonization of tax incentives** by setting up an independent taxation unit within the Commission to advise and coordinate tax policies and **play a more active role in global tax reforms** to safeguard the interests of West African countries.
- Encourage and support governments in the region to play an active role in reforming the global tax system, including the OECD Inclusive Framework on BEPS, to ensure that unfavourable rules are reformed and that any new rules adopted also address the interests of countries in the region.

# 1 INTRODUCTION

Rolling back the growing rich–poor divide has become one of the most challenging political problems of our time. In a report presented to the world’s political and business leaders in January 2019 at the World Economic Forum in Davos, Oxfam highlighted the deeply immoral nature of a world where 26 individuals own the same amount of wealth as the poorer half of humanity – 3.8 billion people – and the rules of the game that drive it.<sup>7</sup>

*‘Economic inequality is a corrosive force that undermines economic growth, hampers the fight against poverty, and sparks social unrest.’*

Winnie Byanyima, Oxfam International Executive Director<sup>6</sup>

As well as being the poorest continent, Africa is also one of the most unequal, with some of the most extreme concentrations of wealth and income anywhere in the world. The richest 0.01% of Africans own 40% of the continent’s entire wealth.<sup>8</sup>

The sharp and growing economic divide between rich and poor and between men and women drives poverty upwards, fuels human rights abuses and undermines the ability of governments to fulfil their obligations to citizens. In highly unequal poor countries, the lives of millions of people are harsher and shorter, many of those who cannot afford life-saving healthcare face preventable deaths or disabilities and opportunities to escape from poverty and progress up the social ladder are limited compared with more equal countries. Crucially, inequality above a certain threshold has been shown to hold back economic growth, and the growth that does occur becomes increasingly less effective as a means of reducing poverty.<sup>9</sup>

But it is not only the poor and excluded who suffer when inequality levels are high. Unequal societies are also largely unhappy ones. People are more stressed and less trustful, and crime rates are higher.<sup>10</sup> In effect, greater equality is good for the whole of society, both the poor and the rich.

It is for these reasons that acting to reduce inequality is one of the 17 Sustainable Development Goals (SDGs). SDG 10 enjoins all nations to take steps to reduce economic inequalities by, among other things, empowering those at the bottom of the income ladder.<sup>11</sup> For the same reasons Oxfam believes that acting to roll back the economic divide in West Africa is an urgent priority, given the widespread poverty and insecurity, the fragility of fledgling democracies and poor access to essential services that characterize the region.

To encourage a ‘race to the top’ in the fight against inequality, Oxfam and Development Finance International (DFI) have constructed the Commitment to Reducing Inequality (CRI) Index, which assesses the extent to which governments are committed to the fight against inequality and compares their efforts. The index measures the commitment of 157 governments worldwide on three pillars: public expenditure, progressive taxation and labour markets. In total, it analyses over 7,000 data points representing various indicators.<sup>12</sup>

This report uses the global CRI Index to assess the commitment of West African governments to tackle inequality, in comparison with one another and with other regions of the African continent. In order to conduct a more comprehensive and context-based assessment of inequality in West Africa, it also includes a

complementary analysis of agriculture and land rights in the region. Countries in West Africa are undergoing rapid demographic and socio-economic changes, which have important implications for demand for and supply of land and agri-food products and for the well-being of citizens. The region's population is growing at a rate of 2.7% annually, and has doubled over the past 30 years. Currently estimated at 300 million, the regional population is expected to rise to 388 million by 2020 and to 490 million by 2030.<sup>13</sup>

On average, agriculture constitutes 35.5% of the economies of West African countries and employs over 50% of the workforce.<sup>14</sup> The sector is the main source of livelihoods for many of the region's poorest people. The extent to which governments in West Africa seek to support small-scale agriculture and promote equitable access to land is therefore also considered to be a vital part of their commitment towards reducing inequality in the region.

## 2 THE WEST AFRICAN INEQUALITY CRISIS

Compared with other regions of the continent, West Africa has the greatest number of countries where more than 30% of the population are living on less than \$1.90 a day. The region also has the lowest level of public healthcare coverage and the lowest proportions of the population with access to water and decent education. These pressing human needs co-exist with massive inequalities that hold back the progress of many in the region, while a select few prosper.

The region also has high rates of child marriage and three countries – Niger, Mali and Nigeria – have the highest number of children in Africa married before the age of 18 years. This endangers the sexual and reproductive health of girls and deprives them of the opportunity to acquire an education. This inequality crisis requires immediate attention.

### 2.1 WEALTH INEQUALITY IN WEST AFRICA

About \$2.3 trillion of individual wealth is held on the African continent as a whole, of which \$920bn – or roughly 40% – is held by high net worth individuals (HNWIs) i.e. those who own \$1m or more in net assets.<sup>15</sup> In 2017 there were 148,000 HNWIs living in Africa, of whom 7,100 were multi-millionaires and 24 billionaires. With a continent-wide population of more than 1.2 billion people, this implies that the HNWI group makes up approximately 0.012% of Africa's total population.<sup>16</sup>

This collective wealth is projected to soar by 34% in the next decade, to reach a total of \$3.1 trillion by 2027. According to the Forbes annual billionaire list for Africa, three of Africa's billionaires are West Africans, all from Nigeria.<sup>17</sup> Five of Nigeria's wealthiest people, including Africa's richest man Aliko Dangote, have combined wealth of \$29.9bn – more than the country's entire national budget for 2017. Nigeria's high net worth population is predicted to rise by a compound annual rate of 16.3% between 2019 and 2023.<sup>18</sup> It is Africa's biggest economy and its most populous country, but over 50% of its citizens live on less than \$1.90 a day, the threshold for absolute poverty.<sup>19</sup>

Wealth inequality not only creates a divide between rich and poor – it also has a strong gender dimension. For example, in Ghana only 60 of the 1,000 new US dollar millionaires added to the list of millionaires in the country in the decade ending in 2016 were women.<sup>20</sup> Similarly, in Ghana, men own 62% of household places of residence and 62% of agricultural land, while only 37% of owners of real estate are female.<sup>21</sup> Unfortunately, there is an acute lack of data on wealth distribution in the region as a whole, and as a result it is difficult to compile a full overview of wealth inequality.

The amount of wealth held in Africa rose by 13% between 2007 and 2017. The West African countries that recorded the largest rises in wealth were Côte d'Ivoire (by 43%), Ghana (39%) and Nigeria (19%).<sup>22</sup> These increases in national wealth presented an enormous opportunity to improve the lives of the many, but

unfortunately much of it has benefited only a select few, and much has been hidden away offshore and untaxed. However, as shown in Oxfam's 2019 report *Public Good or Private Wealth?*, growth alone is insufficient and it may even widen the divide in society, especially if it is not inclusive.<sup>23</sup> In 2018, as much as 87% of growth generated globally went to the wealthiest 1%, while the bottom 50% got next to nothing.

**Box 1: Poverty amidst wealth – inequality in West Africa's two largest economies**

Nigeria and Ghana are the two largest economies in West Africa, and the third and seventh largest respectively in Africa.<sup>24</sup> However, although they are considered to be regional economic powerhouses, the levels of inequality within these two countries leave many needs unfulfilled.

Among Nigeria's population of nearly 200 million, more than one in four (57 million) do not have access to safe water and two-thirds (over 130 million) lack adequate sanitation. Ten million children are out of school and more than half of the population (112 million) live in extreme poverty.

To lift these 112 million Nigerians out of extreme poverty, \$24bn is needed, an amount that is smaller than the combined wealth of the five richest Nigerians (estimated at \$29.9bn). The richest Nigerian man would take 42 years to spend all his wealth, even at a rate of \$1m a day.<sup>25</sup>

In Ghana, 1,000 new US dollar millionaires were created in the period 2006–16, and one of the richest men in Ghana earns more in a month from his wealth than one of the poorest women could earn in 1,000 years.<sup>26</sup> While a few have grown super-rich, nearly one million people, mostly in the Savannah Region of the country, were pushed into the poverty pool over that period, and thousands of those who were already poor sank even deeper into poverty.

The real tragedy of Nigeria and Ghana, and indeed of many other countries in the region, is the fact that although they possess the resources needed to end extreme poverty and even up the disparities that are tearing their societies apart, they are failing to do so.

Billionaires in Africa hold their wealth primarily in the form of business interests, private equity and high-value collectables such as paintings. They also hold a significant share of their wealth in real estate, while a sizeable share is held offshore. Data are hard to come by, but interviews with intermediaries, mostly wealth managers and fund managers, by New World Wealth (which publishes the *AfrAsia Bank Africa Wealth Report*), indicate it is likely that up to three-quarters of the wealth of African multi-millionaires and billionaires is held offshore.<sup>27</sup> Experience from other parts of the world suggests that as much as 90–95% of wealth held offshore may be going unreported to tax authorities and may therefore be untaxed.<sup>28</sup> It is estimated that African countries are losing a combined \$14bn annually in uncollected tax revenues from individual wealth held offshore.<sup>29</sup>

## Box 2: The West Africa Leaks – shedding a light on the use of tax havens

In 2018 CENOZO, a West African consortium of investigative journalists, released the results of its West Africa Leaks investigation.<sup>30</sup> The leaks documented widespread use of tax havens by the region's economic and political elite. According to the African Union (AU), illicit financial outflows from West Africa account for a third of the estimated \$50bn of private wealth that leaves the African continent tax-free each year.<sup>31</sup> Much of this capital flight is facilitated by advisors and financial institutions in the West, which is where the funds also tend to end up, thereby widening global inequalities as this deprives African countries of the revenues they desperately need to improve the quality of life of the average citizen.<sup>32</sup>

Multinational corporations (MNCs) play a critical role in Africa's development. Across the region, countries rely heavily on corporate income tax (CIT), particularly from MNCs, as the main source of domestic revenue to fund inequality and poverty-busting public services such as education and healthcare.<sup>33</sup> However, precisely because of this heavy reliance on CIT, MNCs exploit the power of their size, the complexity of their structures, unsynchronized tax rules that have not kept pace with modern business models and other weaknesses in the domestic and international tax systems to shift profits to low-tax jurisdictions and erode countries' tax bases.<sup>34</sup>

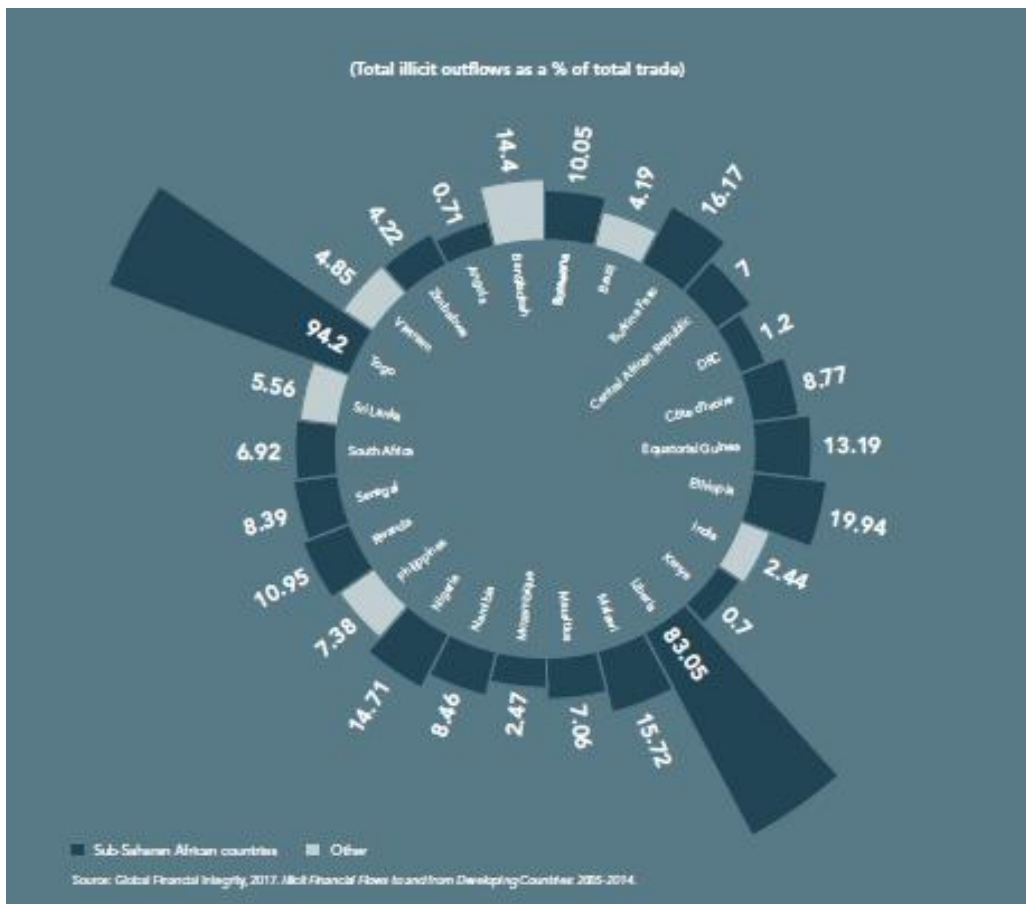
From Senegal in the west of the region to Nigeria in the east, West Africa is remarkably well endowed with mineral resources. However, the impressive economic growth seen over the past two decades, driven by the extractive industries, has benefited mostly foreign corporations and a small group of the local elite. According to the African Union/ECA High Level Panel on Illicit Financial Flows from Africa, most of this wealth has been siphoned out of Africa illegally. The 2030 Agenda for Sustainable Development recognizes the threat posed by illicit financial flows (IFFs) and includes curbing them as one of the targets of the SDGs.<sup>35</sup>

Profit shifting takes place when MNCs artificially move profits from a country with higher tax rates to company affiliates (a parent company, sister company or subsidiary) based in a lower-tax-rate country in order to reduce their overall tax bill. Profit shifting is increasingly recognized as a major challenge for developing countries such as the nations of West Africa, not least because they rely to a greater extent on corporate tax revenues than other regions.<sup>36</sup>

Owing, in part, to the lack of data and transparency in reporting by MNCs, the exact scale of corporate tax avoidance in Africa is difficult to establish. The report of the AU/ECA High-Level Panel on IFFs estimates that the continent loses more than \$50bn annually as a result of such flows, with most of these from West and Southern Africa. A third of all IFFs originate from West Africa alone.<sup>37</sup> For Togo and Liberia, estimated losses in IFFs were equivalent to roughly 94% and 83%, respectively, of total trade between 2005 and 2014.<sup>38</sup>

The region also loses an estimated \$9.6bn annually as a result of corporate tax incentives offered by governments to attract investors. The loss of tax revenue has damaging impacts, limiting the ability of governments to fund essential public services such as education, healthcare and sanitation.<sup>39</sup>

**Figure 1: Total illicit outflows as a percentage of total trade**



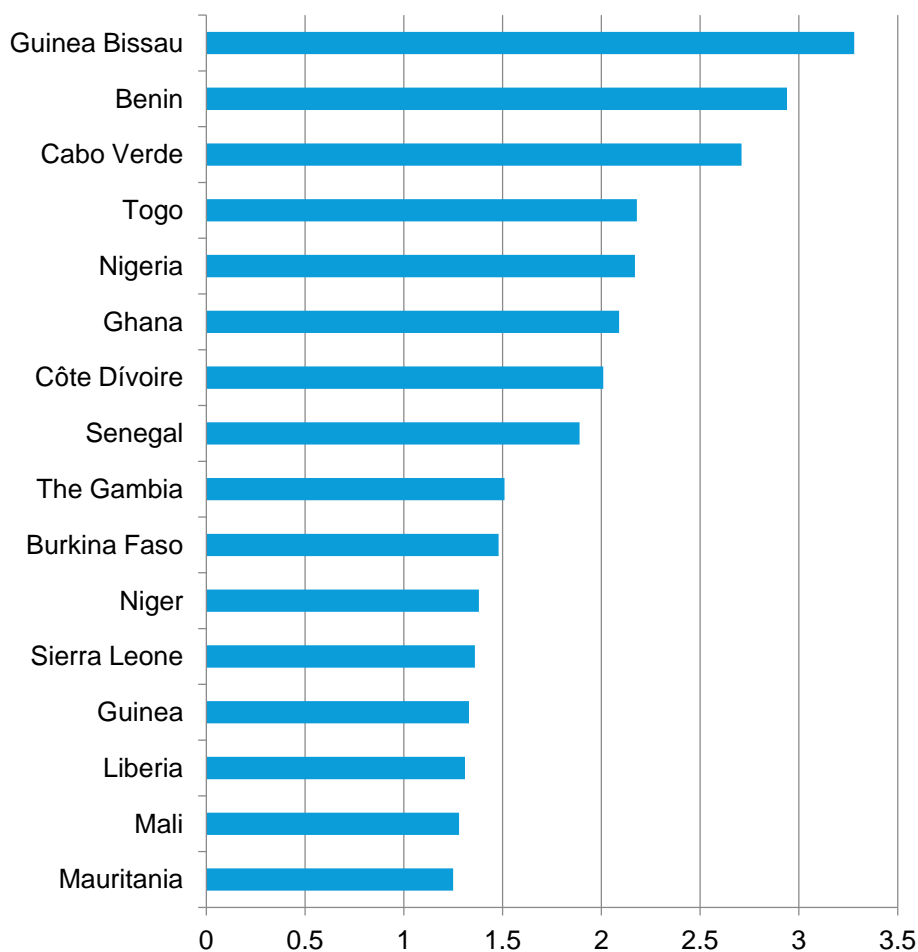
Source: Global Financial Integrity (2017), cited by B.S Coulibaly (2019)<sup>40</sup>

## 2.2 INCOME INEQUALITY IN WEST AFRICA

Inequality of income is bad for the whole of society in the long term. It feeds economic, social and political tensions even in more stable countries. High levels of inequality also suppress the growth of the national economy as they constrain lower-income people from attaining their potential.<sup>41</sup> Income inequality in West Africa is comparatively lower than in Southern Africa, for example, but the average masks large differences between countries, as can be seen from Figures 2 and 3, which are based on the two best measurements of inequality, the Palma ratio and the Gini coefficient. These figures show that, across West Africa, the rich have grown richer while the poor have become even poorer. The situation is a lot worse than the average in Cape Verde and Nigeria, which have seen greater concentrations of income in the hands of a small section of the population.



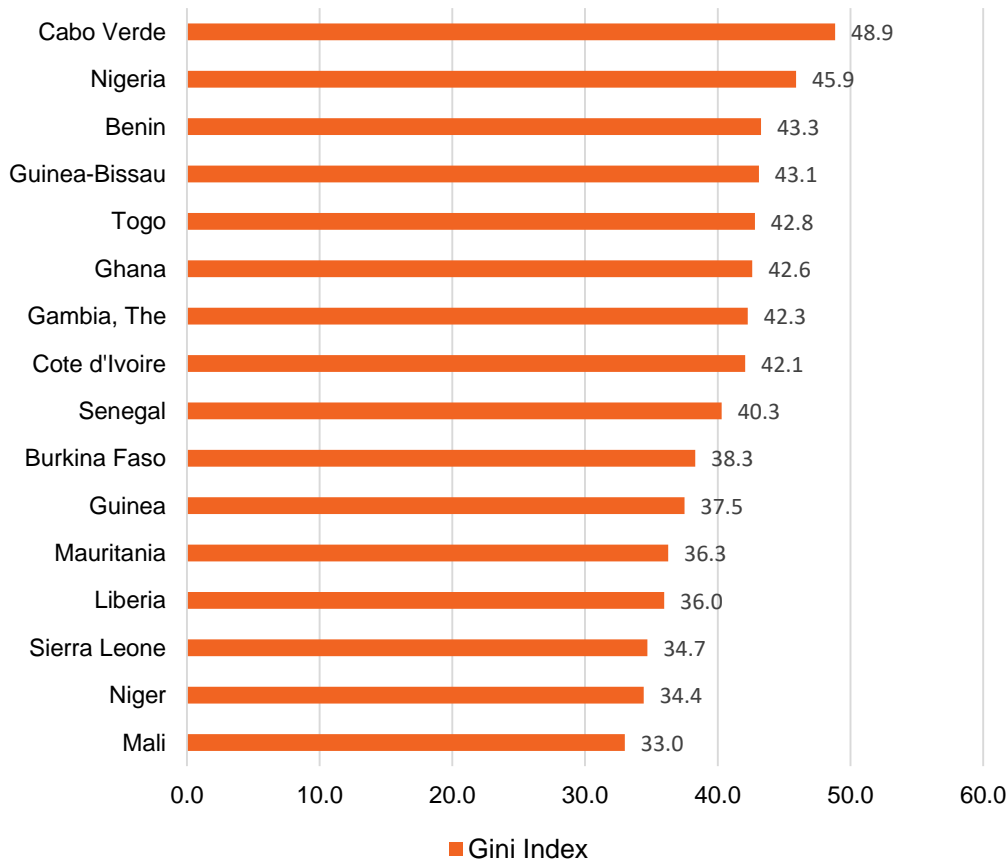
**Figure 2: Income inequality in West African countries, 2010–17 (Palma ratio)**



The Palma ratio is the ratio between the income of the top 10% and the income of the bottom 40% of the population. If the Palma ratio is 1, it means that the richest 10% and the poorest 40% receive the same amount of income; if it is 2, it implies that the richest 10% receive twice as much income as the poorest 40%, and so on. The Palma ratio data used in Figure 2 are based on the Human Development Index (HDI) by the United Nations Development Programme. See: <http://hdr.undp.org/en/composite/IHDI>

One of the targets of the SDGs is that, by 2030, each country must achieve and sustain growth in the income share of the bottom 40% of its population at a rate higher than the national average. Figures 2 and 3 show that all West African countries are still a long way from achieving the goal of increasing the share of wealth of the poor, even though in 2018 the region had six of the 10 fastest-growing economies in Africa – Côte d'Ivoire, Senegal, Guinea, Burkina Faso, Ghana and Benin.<sup>42</sup>

**Figure 3: Average inequalities in West African countries, 2007–17 (Gini coefficient)**



Source: F. Solt. Standardized World Income Inequality Database Version 7 (SWIID 7). <https://fsolt.org/swiid/>

The Gini coefficient is an index that measures income inequality among households or individuals within a country. It ranges from 0 to 100, with figures closer to zero indicating equality and figures closer to 100 signalling inequality.

West Africa is home to five of the 10 countries that the CRI Index shows are least committed to reducing inequality – Nigeria, Sierra Leone, Niger, Guinea-Bissau and Benin. Nigeria is one of the world’s most unequal countries, with inequality levels comparable only with those in Brazil, where the richest 5% have the same amount of income as the remaining 95%. The six richest men in Brazil have the same amount of wealth as the poorest 50% of the population – over 100 million people.<sup>43</sup>

As a benchmark, according to the IMF, when inequality levels exceed a Gini score of 27 a country’s long-term growth and prosperity are endangered. No country in the region scores below 27, with the lowest Gini score being 33 (for Mali).<sup>44</sup> This means it is likely that inclusive prosperity and human development are being held back by excessive levels of income inequality in all West African countries.

Data are unfortunately updated only irregularly for countries in the region but we know, for example, that in the case of Ghana, where household surveys were conducted in 2012/13 and 2016/17, income disparities have widened.<sup>45</sup> This means a further concentration of income in an increasingly small number of hands. It is also worth pointing out that these surveys are rare and they consistently leave out the wealthiest individuals.

## 2.3 OTHER FORMS OF INEQUALITY IN WEST AFRICA

In addition to inequalities of wealth and income, there are two additional forms of inequality that are particularly relevant for West Africa: gender inequality and inequality between urban and rural areas.

In terms of gender, West Africa is the most male-dominated region on the continent, according to UNDP's 2017 Gender Inequality Index (GII).<sup>46</sup> The countries in West Africa all sit at the bottom of the global GII rankings, between 131st and 158th position of the 158 countries ranked.

Gender inequality is also reflected in the human development divide between men and women, as measured by UNDP's Human Development Index (HDI). All the countries in West Africa but three (Cape Verde, Ghana and Senegal) fall into the lowest possible category on the agency's Gender Development Index. This means that there are very high levels of inequality between men and women in the region in terms of healthcare, knowledge and living standards.<sup>47</sup>

Similar gender inequalities can be found in political representation, with women accounting for as few as 5.8% of elected representatives in the Nigerian parliament, 7.2% in Benin and 8.8% in Mali.<sup>48</sup> The labour market shows similar patterns, being dominated by men and displaying large pay gaps between men and women in the few places where data are available for West Africa.

The rural economy is the backbone of most economies in the region. However, one of the greatest inequalities is spatial, with sharp divides across all countries between rural–urban and north–south, particularly in countries with a coastal region on the Atlantic Ocean. These divides take the form of higher levels of inequality and poverty and poor human development outcomes in rural areas compared with urban centres. Rural communities also have the least access to all forms of public services, from education to healthcare. Considering how important agricultural policies and land rights are to bridging this divide, this report also assesses the governments of West Africa on these issues.

# 3 COMMITMENT OF WEST AFRICAN GOVERNMENTS TO REDUCE INEQUALITY

Inequality is not preordained. With concerted efforts, governments can reduce inequality and promote broad-based development. The CRI Index developed by Oxfam and DFI measures such commitment among 157 countries in the world. Using the CRI data, this briefing paper examines how committed governments in West Africa are to reducing inequality. As well as compiling a regional CRI Index of their performance, governments are assessed on their agricultural policies and their promotion of inclusive land rights, as these two issues are particularly important for the region. The three CRI Index pillars of commitment are shown in Figure 4.

**Figure 4: The three pillars of assessment for governments in West Africa**

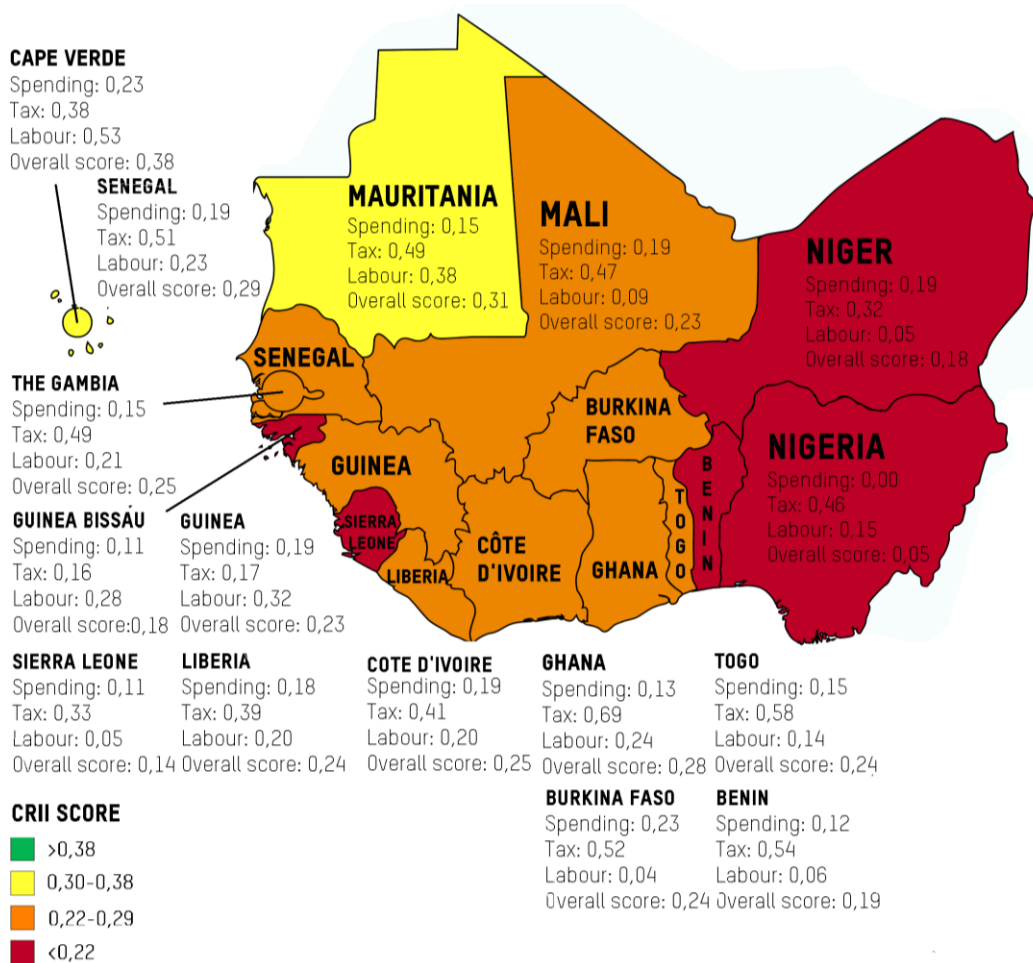
SPENDING ON HEALTH, EDUCATION AND SOCIAL PROTECTION	PROGRESSIVITY OF TAX POLICY	LABOUR RIGHTS AND MINIMUM WAGES
<p><b>1. SOCIAL SPENDING AS % OF TOTAL SPENDING</b></p> <ul style="list-style-type: none"> <li>• Education spending</li> <li>• Health spending</li> <li>• Social protection spending</li> </ul>	<p><b>1. PROGRESSIVITY OF TAX STRUCTURE</b></p> <ul style="list-style-type: none"> <li>• Personal income tax minimum and maximum rates + thresholds</li> <li>• Corporate income tax rate</li> <li>• VAT rate, exemptions + thresholds</li> </ul>	<p><b>1. WORKERS AND LABOUR UNION RIGHTS</b></p> <ul style="list-style-type: none"> <li>• Government efforts to protect workers in law and in practice</li> </ul>
<p><b>2. INCIDENCE OF SPENDING ON INEQUALITY (GINI COEFFICIENT)</b></p> <ul style="list-style-type: none"> <li>• Education spend % GDP* incidence coefficient</li> <li>• Health spend % GDP* incidence coefficient</li> <li>• Social protection % GDP incidence coefficient</li> </ul>	<p><b>2. INCIDENCE OF TAX ON INEQUALITY (GINI COEFFICIENT)</b></p> <ul style="list-style-type: none"> <li>• VAT Revenue % GDP</li> <li>• CIT Revenue % GDP</li> <li>• PIT Revenue % GDP</li> <li>• Excise Revenue % GDP</li> <li>• Customs Revenue % GDP</li> </ul>	<p><b>2. WOMEN'S LEGAL RIGHTS AT WORK</b></p> <ul style="list-style-type: none"> <li>• Laws on equal pay for equal work</li> <li>• Laws against gender discrimination</li> <li>• Laws against rape</li> <li>• Laws against sexual harassment</li> <li>• Parental leave</li> </ul>
	<p><b>3. TAX COLLECTION</b></p> <ul style="list-style-type: none"> <li>• Tax productivity: VAT, PIT and CIT revenue compared to rates and GDP or consumption</li> <li>• Tax effort compared with potential</li> </ul>	<p><b>3. MINIMUM WAGE</b></p> <ul style="list-style-type: none"> <li>• Minimum wage in local currency</li> <li>• Per capita GDP</li> </ul>
	<p><b>4. HARMFUL TAX PRACTICES</b></p> <ul style="list-style-type: none"> <li>• Harmful tax practices</li> <li>• Anti-tax avoidance rules</li> <li>• Evidence of negative impact</li> </ul>	

African countries are generally not doing enough to fight inequality across the three pillar areas of the CRI Index. Taken as sub-regions, however, both Eastern and Southern Africa are making more determined efforts to curb inequality (for a breakdown of the five sub-regions, see Appendix 1). Namibia remains one of the highest-ranked African countries in Oxfam's global CRI Index and is fifth among middle-income countries. It provides a good example of the differences between a country's CRI ranking and traditional measures of inequality. Despite being one

of the most unequal countries in the world, its high CRI score reflects the commitment of the Namibian government to reducing inequality, particularly through its high levels of social spending (with secondary education free for all students) and some of the most progressive taxation policies.

In West Africa, all countries score poorly or very poorly in terms of their commitment to reducing inequality. This means that these countries are doing much less than they could, given their respective capacities. Their governments' commitment to reducing inequality is detailed in Figure 5, which shows their CRI Index scores, both their overall scores and their scores on the three pillars of the index – spending, tax and labour markets. The lower the score, the less committed the government is to addressing inequality.

**Figure 5: Commitment to reducing inequality in West Africa**



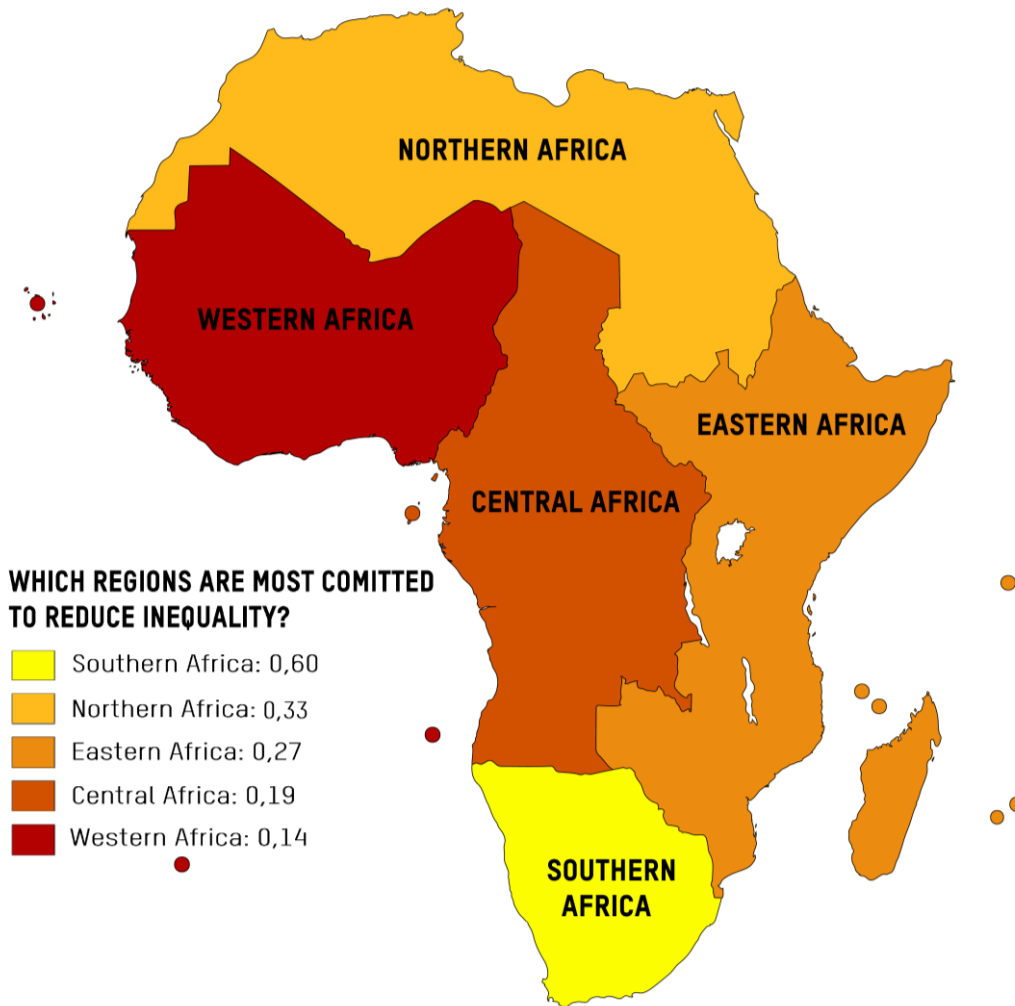
**Figure 6: Commitment to reducing inequality in West Africa – rankings**

Country	CRI score	Regional rank (Africa rank)
Cape Verde	0.38	1 (7)
Mauritania	0.31	2 (15)
Senegal	0.29	3 (20)
Ghana	0.28	4 (21)
The Gambia	0.25	5 (25)
Côte d'Ivoire	0.25	6 (26)
Liberia	0.24	7 (27)
Togo	0.24	8 (28)
Burkina Faso	0.24	9 (29)
Mali	0.23	10 (30)
Guinea	0.23	11 (31)
Benin	0.19	12 (37)
Guinea-Bissau	0.18	13 (38)
Niger	0.18	14 (39)
Sierra Leone	0.14	15 (44)
Nigeria	0.05	16 (46)
<b>Regional average</b>	<b>0.14</b>	<b>5</b>

Some governments in the region perform poorly across all three pillars (e.g. Nigeria), while some perform relatively well on one pillar while performing poorly on another (e.g. Burkina Faso, which scores relatively well on tax but very poorly on labour markets).

Overall, African countries are doing a bad job in tackling inequality across the three pillars of the CRI Index. Figure 7 zooms out and looks at the five economic blocs that make up the African continent. Comparing the average regional scores for governments' commitment to reducing inequality, it can be seen that West Africa is by far the least committed region.

**Figure 7: Commitment to reducing inequality in the five sub-regions of Africa**



The CRI Index score reflects the average for the region, weighted by population. This means that the score for each region represents the commitment of the government to reduce the inequality faced by the average citizen of the region. For West Africa, this implies that Nigeria's score is given more weight than that of Togo because of the large difference in population size between the two countries. Note that the low average score of West Africa is not driven solely by Nigeria's poor performance, however: even if Nigeria is omitted from the West Africa average, the region still performs worse than the other regions of Africa. For a full overview of the CRI Index scores of all African countries, see Appendix 1.

In the following sections, the commitment of West African governments is assessed on each of the three pillars of spending, tax and labour markets. An overview of agriculture and land rights is added to contextualize the findings, given the importance of these two areas to livelihoods in the region.

### 3.1 SOCIAL SPENDING

Social spending on public services such as education, healthcare and social protection has been shown to have a strong impact on reducing inequality, particularly for the poorest women and girls who are the most dependent on them. Social spending can play a key role in reducing the amount of unpaid care work that many women do – a major cause of gender inequality – by redistributing child and elder care, taking care of sick family members and other domestic labour.

The economies of West African states are essentially rural in nature, but the distribution of social services and facilities is skewed against rural populations. For example, in Burkina Faso 97% of the urban population have access to safe drinking water, compared with 75% of the rural population.<sup>49</sup> The gap is much wider in Ghana, where 62.3% of urban households have access to treated water but just 17.1% of rural households, and 88.6% of the urban population are connected to the national grid, compared with 48.3% of the rural population.<sup>50</sup> Yet access to improved water and sanitation is a fundamental human right and basic to the health of every person. This spatial divide cuts across other areas too, such as education and health.

Figure 8 shows the governments in the region that are the most and the least committed to social spending. Burkina Faso and Senegal emerge as the most committed in terms of their social spending policies. Nigeria, Sierra Leone and Guinea-Bissau are the region's worst performers.

**Figure 8: Social spending – most and least committed governments in West Africa (ranked among 41 African governments)**

Most committed to social spending	Least committed to social spending
1. Burkina Faso (11)	1. Nigeria (41)
2. Senegal (14)	2. Sierra Leone (36)
3. Mali (16)	3. Guinea-Bissau (34)

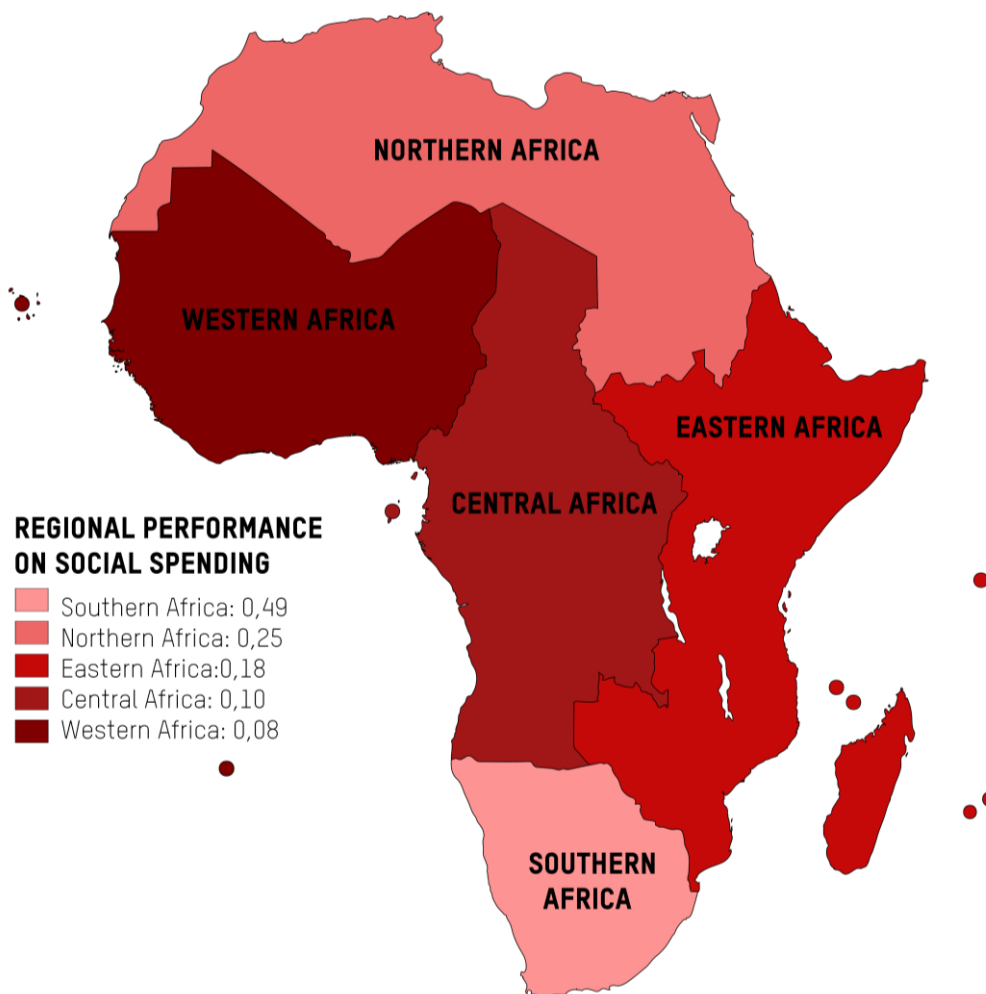
See Appendix 2 for a full overview of social spending scores for countries in West Africa.

The level of commitment of the Nigerian government is particularly low, earning it the worst score on social spending not only in West Africa but globally, out of all the 157 countries covered by the globalCRI Index. But Nigeria is far from being alone in West Africa. The region does not have any governments among the top 10 most committed in Africa to social spending. Indeed, apart from Burkina Faso, all the other West African countries are ranked below number 100 globally on social spending. Overall, insufficient investment and poorly targeted policies mean that their social policies are ineffective in terms of reducing inequality.

The poor performance of West Africa is confirmed by the average score for regional commitment to social spending, which is a low 0.08, as shown in Figure 9. This is lower than any other region in Africa, including the much-troubled Central Africa area.



**Figure 9: Commitment to social spending in the five sub-regions of Africa**



Note that regional averages are weighted by population.

Low levels of commitment to social spending by the region's governments not only widen the gap between rich and poor but also deepen gender inequality. Free, quality healthcare and education have time and again been shown to have the power to dramatically improve the lives of women and girls. For example, if all girls globally completed primary education, the number of maternal deaths would fall by two-thirds, saving the lives of 189,000 women each year.<sup>51</sup>

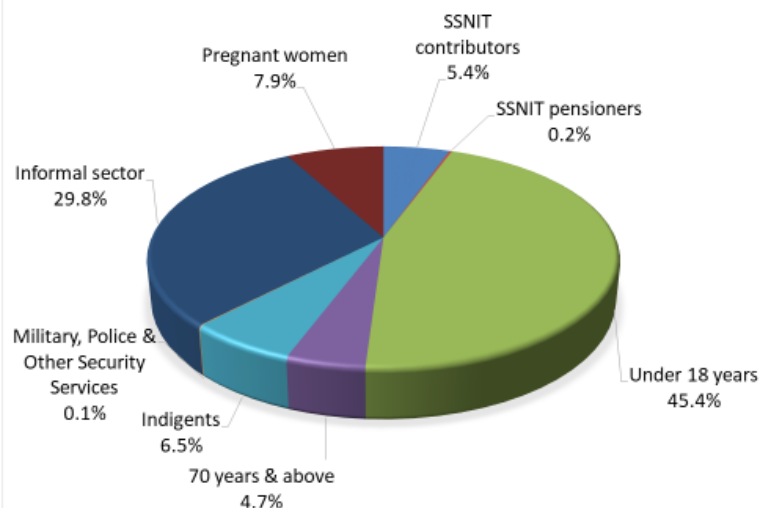
**Box 3: Ghana – National Health Insurance Scheme struggles with universal coverage**

In 2004 Ghana began implementation of its National Health Insurance Scheme (NHIS) to minimize out-of-pocket expenditure, generally known as 'cash-and-carry', at the point of use of services. The implementation of the scheme was accompanied by increased access and use of healthcare services.

However, only 37% of the population, mostly middle-class, are currently accessing the health scheme, which is funded by the National Health Insurance Levy. This is a form of value added tax (VAT), a tax that falls disproportionately upon the poorest people and on women. A major barrier to signing up is the annual premium, which ranges between GH¢10 (\$2) and GH¢20 (\$4), although there are exemptions for children under 18 and for those aged over 70, pregnant women and beneficiaries of Livelihood Empowerment Against Poverty (LEAP), a social protection policy for the poorest in the country.

Premiums and processing fees cover less than 5% of funding for the NHIS. The scheme is essentially funded from two streams: taxes (VAT), which provide two-thirds of funds, and the Social Security and National Insurance Trust (SSNIT), a public pension scheme that provides about 20%. The NHIS is technically mandatory if Ghana is to achieve universal coverage. However, in practice, economic and financial barriers still exist, with membership skewed particularly against the poorest.

### Membership by Category (2017)



Source: O. Essuah-Mensah<sup>52</sup>

#### Box 4: Sierra Leone – low levels of commitment can be turned around

Sierra Leone is the second worst performer in the region in terms of its government's commitment to funding public education, healthcare and social protection spending. The low levels of commitment may, however, be about to be turned around, if the promises of the new government elected in 2018 are fulfilled. The manifesto on which the Sierra Leone People's Party (SLPP) campaigned and won power promised to increase government support for providing free, quality public services. For example, President Julius Maada Bio pledged to increase the education budget from less than 15% of gross domestic product (GDP) to 20%, and to increase spending on health from below 10% to 15% of GDP by 2020.<sup>53</sup> The new administration has so far delivered on its promise to make primary and secondary education free, and is in the process of driving up the collection of tax revenues to boost social spending, including a review and renegotiation of mining, construction and telecommunication contracts and the introduction of a comprehensive transfer pricing regulation. However, the progress being made in the education sector is in danger, as the government is currently contemplating privatizing education under a public-private partnership (PPP) model. This is a terrible idea, and would reverse the progress the country has made since the civil war ended in 2002.

In June 2019, Sierra Leone became the first country in Africa to fully transform its national disease surveillance system from a paper-based one to a web-based electronic platform. With the revitalized system tracking the occurrence of 28 priority diseases, conditions and events, routine weekly public health reporting has risen from 89% of health facilities countrywide in 2016 to 99% in May 2019. The human cost of the outdated system had held back the health sector's ability to effectively monitor and respond to health issues and events in a timely fashion, as was seen during the 2014 outbreak of Ebola virus disease in the West Africa sub-region.<sup>54</sup>

## 3.2 PROGRESSIVE TAXATION

Progressive taxation, where corporations and the richest individuals are taxed more in order to redistribute resources in society from rich to poor and to ensure adequate funding of essential public services, is a critical tool for governments that are committed to reducing inequality. It can also help to address gender inequality, as regressive tax systems that rely more on indirect taxes such as VAT tend to impose a disproportionately large burden on women and on the poor.

Taxation can be progressive or regressive, depending on the policy choices made by a government. Historically, a dominant belief that taxation is gender-neutral has led to less attention being paid to how taxes levied have increased the gender gap. The ability of West African countries to collect progressive taxes is also undermined by harmful tax practices, including tax competition and tax incentives for MNCs that facilitate tax dodging.

Among the region's governments, the most and the least committed to progressive taxation are shown in Figure 9.

**Figure 9: Progressive taxation – most and least committed governments in West Africa (rank among 41 African governments)**

Most committed to progressive taxation	Least committed to progressive taxation
1. Ghana (7)	1. Guinea-Bissau (41)
2. Togo (14)	2. Guinea (40)
3. Benin (17)	3. Niger (34)

See Appendix 3 for a full overview of scores on taxation for countries in West Africa.

Guinea-Bissau and Guinea receive the worst and second worst scores on progressive taxation out of all the 41 African countries that the CRI Index covers, while only one country in the ECOWAS region (Ghana) breaks into the top 10 most committed to progressive taxation.

The region performs so poorly because, overall, tax regimes are very regressive, with a heavy reliance on consumption taxes like VAT. The biggest source of tax revenues among countries listed in the OECD publication *Revenue Statistics in Africa 2018* (which includes eight West African countries out of a total of 21) is taxes on goods and services, which in 2016 accounted for 54.6% of total tax revenues on average, with VAT alone contributing 29.3% of all tax revenues.<sup>55</sup>

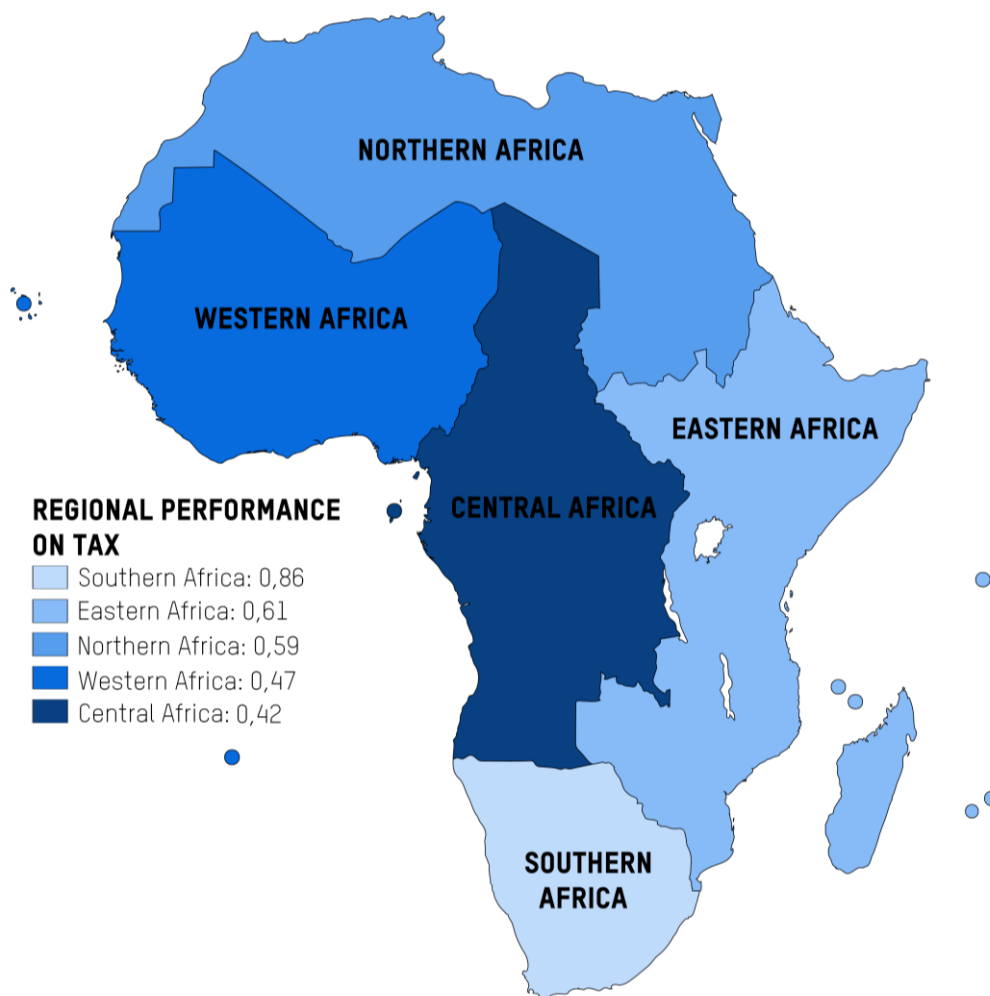
Wealth in Africa, including property, is generally under-taxed. The continent has seen a boom in property development over the past two decades, yet revenues from property taxes account for less than 0.5% of GDP in most African

countries.<sup>56</sup> In Liberia, property taxes account for 1% of the total revenues of the central government,<sup>57</sup> and for about 14% of the total revenues of local assemblies in Ghana. The figure is lower in Sierra Leone, where it averages about 6% of total revenues of local councils, and is less than 10% in The Gambia.<sup>58</sup> In Senegal, property taxes make up about 17% of local revenues.<sup>59</sup>

At the same time, these countries give away billions of dollars to corporations through numerous tax incentives; West Africa loses an estimated \$9.6bn each year as a result of such incentives.<sup>60</sup> Corporate tax incentives are reductions in tax offered by governments, ostensibly to attract investment. Evidence, however, shows that such incentives significantly reduce domestic revenue collection and are not necessary to attract foreign direct investment, especially in West Africa, as the dominant sector is the lucrative extractives industry.<sup>61</sup>

As shown in Figure 10, West Africa scores well below the average for the continent’s sub-regions when it comes to its commitment to progressive taxation. Only Central Africa has a slightly lower score.

**Figure 10: Commitment to progressive taxation in the five sub-regions of Africa**



Note that regional averages are weighted by population.

### Box 5: Senegal – progressive taxation

Senegal ranks fifth in the West Africa region (including Mauritania) on taxation, after Ghana, Togo, Benin and Burkina Faso. The country has a relatively progressive tax system on paper, with a 30% corporate tax rate, a 40% top rate of personal income tax (PIT) and pro-poor VAT exemptions for food. Tax collection has also increased sharply in recent years, unlike that of its neighbours. Senegal's tax-to-GDP ratio rose from 21.1% in 2015 to 22.0% in 2016;<sup>62</sup> this is above the African average of 18.2%, and in West Africa is second only to Togo's ratio of 22.2%. In January 2013, the government introduced a new and improved tax regime, which included a significant reduction or elimination of tax incentives, the unification of tax legislation into a single code and the computerization of tax returns.

However, Senegal remains largely dependent on consumption taxes for its tax revenue: 45% of its revenues come from VAT, which tends to be disproportionately paid by the poorest people, compared with just 30% from income taxes. This makes the tax system relatively much less progressive. Indeed, despite government efforts to establish fair tax policies, weaknesses in relations between the administration and taxpayers, and the unfair international tax system, encourage tax evasion and avoidance.

## 3.3 LABOUR MARKETS

Informality, underemployment, the precarious nature of jobs and income inequality all affect women more than they do men. There are no systematic data on women's labour contribution to agriculture; however, the UN estimates that women contribute about 50% of agricultural labour in Africa.<sup>63</sup> In West Africa the labour market is almost entirely informal; the African Development Bank has estimated, for example, that in Senegal only 3.8% of jobs are formal.<sup>64</sup> Virtually all agricultural labour is informal, and much informal work consists of self-employment (80% in Africa overall).<sup>65</sup> Informal workers are poorly paid, sometimes far below the poverty line. Wages in the formal sector are higher comparatively and tend to follow public sector wages, though often these are barely above a living wage.<sup>66</sup>

Labour rights, both in law and most importantly in practice, have assumed a central role in discussions on inequality in Africa. The International Labour Organization (ILO) Declaration on Fundamental Principles of Rights at Work, adopted in 1998, entreated all member states to respect and promote principles and rights under four key categories: freedom of association and the effective recognition of the right to collective bargaining; the elimination of forced or compulsory labour; the abolition of child labour; and the elimination of discrimination in respect of employment and occupation.<sup>67</sup>

There is no country in West Africa that is without labour rights violations, either in law or in practice. Even though in a majority of countries freedom of association and forming or joining a union are enshrined in law, there are still concerns, particularly around the right of unions to operate without government interference and in some cases without prior government approval.

In both Burkina Faso and Côte d'Ivoire, there are restrictions on the rights of young workers (16-year-old workers and apprentices) to establish and/or join trade unions. Many countries in the region – including Burkina Faso, Côte

d'Ivoire, The Gambia, Ghana and Mali – continue to deny civil servants and state employees, particularly those in the utility and security sub-sectors, the right to strike.

There is also evidence of restrictions on private sector workers. For example, in Ghana some employers in export processing zones (EPZs) have persistently resisted unionization by their employees, despite protections provided by the 2003 Labour Act. For example, Blue Skies Products (GH) Ltd (a subsidiary of Blue Skies Holdings UK), an EPZ fruit processing company that employs over 1,000 workers, has consistently refused to recognize its workers' union. The heavy-handedness of employers is not limited to EPZs; for instance, Kinapharma Limited, a pharmaceutical giant in Ghana, locked out hundreds of its workers for electing to form a union within the company.<sup>68</sup>

The most and least committed of the region's governments to protecting labour rights and promoting inclusive labour markets are shown in Figure 11.

**Figure 11: Labour markets – most and least committed governments in West Africa (rank among 41 African governments)**

Most committed to labour market protection	Least committed to labour market protection
1. Mauritania (8)	1. Burkina Faso (39)
2. Guinea (13)	2. Niger (37)
3. Guinea-Bissau (15)	3. Sierra Leone (36)

See Appendix 4 for a full overview of scores on labour markets for countries in West Africa.

West Africa as a region scores better on governments' average level of commitment to inclusive labour markets than East Africa, but it still lags behind Central, Northern and Southern Africa, which all score significantly better.

West African labour markets are characterized by widespread gender inequalities. For example, in The Gambia and Sierra Leone, men earn over 40% more than women on average.<sup>69</sup> Strengthening labour rights and protection is not only likely to reduce economic inequality; it can also help reduce the region's excessive levels of gender inequality.

**Box 6: Nigeria – unions secure a rise in the minimum wage**

In November 2018, amidst threats of a nationwide strike by labour unions, the Government of Nigeria agreed to enter into negotiations to increase the monthly minimum wage from ₦18,000 to ₦30,000 (\$98).<sup>70</sup>

Evidence from the IMF and others indicates that the global rise in inequality can be linked to a recent decline in trade union organization.<sup>71</sup> Unfortunately, many of the governments in West Africa do not always resolve labour disputes in an orderly fashion, and have for decades limited the role of organized labour.

**Figure 12: Commitment to labour rights in the five sub-regions of Africa**



Note that regional averages are weighted by population.

### 3.4 AGRICULTURE

Agriculture is the basic driver of West Africa's economy, on which most people depend for their livelihoods.<sup>72</sup> On average across countries, the agricultural sector accounts for 35% of the region's economy and employs over 50% of the workforce.<sup>73</sup> However, it is failing to fulfil its promise of lifting millions of people out of poverty, owing largely to underinvestment and low levels of productivity, especially of small family farms, limited market opportunities, development policies biased towards urban areas, weak human capacity and political will and high agricultural tax rates. Agriculture is still mostly subsistence farming, and is seen as a way of life and not as a business enterprise.

The agriculture sector's share of total GDP has been declining for years, but its contribution to economic activities in sub-Saharan Africa is still high at 17.5%, compared with 5.3% in Latin America and the Caribbean and 1.6% in OECD member states.<sup>74</sup> The sector contributes 43% of GDP in Côte d'Ivoire and 77% in Niger.<sup>75</sup>

Essentially, agriculture's large contribution to economic activity suggests that transformation of the sector to propel income generation and spur wealth creation, particularly in rural areas, is yet to take place. The lack of transformation

in part accounts for the high levels of poverty and inequality in the region.

Policy neglect of smallholders, particularly food crop farmers, is exacerbated by the poor quality of data concerning this group of farmers. This has led to distortions of their true contribution to total agricultural production, GDP and the labour force and obscures how little income they actually earn from their labour. Only 1% of commercial lending goes to agriculture, most of it to large-scale farmers. It is estimated that only 4% of the production area in sub-Saharan Africa is under irrigation, compared with 39% in South Asia and 29% in East Asia.<sup>76</sup>

To reverse the stagnation and achieve the promise the agriculture sector holds for boosting income levels and transforming the region's economy, in 2014 West African countries recommitted to the Comprehensive Africa Agricultural Development Programme (CAAPD), which called, among other things, for governments to increase their budgetary allocations to the sector to at least 10% annually and to invest in critical public goods. Governments committed to develop National Agricultural Investment Plans (NAIPs) to drive implementation.

A regional agricultural policy for West Africa, ECOWAP, was also adopted along the lines of CAADP, and common agricultural tariffs were raised from 20% to 35% to provide some protection to farmers.<sup>77</sup>

How far have West African governments gone in fulfilling their commitments to boost agriculture? One way to assess this question is to look at their performance against the target of allocating a minimum of 10% of their budgets to the sector. This target does not tell us how effective governments' support is or whether it is targeted at smallholders or wealthy land-owners, but it does nonetheless indicate their commitment to the sector. How much governments spend on small-scale or smallholder farmers is critical because these farmers make up the bulk of the region's active workforce, especially in rural areas. They produce most of the food consumed within the ECOWAS region and also the main cash crops for export – cocoa in Ghana and cotton in Burkina Faso, Mali, Senegal, Nigeria, Côte d'Ivoire, Benin and Togo.<sup>78</sup> West Africa also has a disproportionately large number of women small-scale farmers. High levels of government investment in small-scale farmers could help lift millions of people out of poverty and improve nutrition and income levels for some of the most deprived in the region.

As shown in Figure 13, in the period 2010–15 only Mali and Burkina Faso met the 10% budget allocation target (though Niger came close). However, Burkina Faso slipped back below the 10% mark in 2015, while Benin made improvements and surpassed the target in 2014 and 2015 (see Appendix 5). The bottom line is that only two of the 15 countries in West Africa have met the 10% target in a consistent way in recent years. The Ghanaian and Nigerian governments were by far the worst performers up to 2015, committing less than 3% of their budgets to agriculture.



**Figure 13: Support for agriculture – most and least committed governments in ECOWAS (share of government budget allocated for agriculture, mean for 2010–15)**

Most committed	Least committed
1. Mali (11%)	1. Ghana (2%)
2. Burkina Faso (10.3%)	2. Nigeria (2.8%)
3. Niger (9.8%)	3. Côte d'Ivoire (3.7%)

See Appendix 5 for a full overview of West African governments' budget allocations to agriculture.

**Box 7: Agriculture and inequality – evidence from Burkina Faso and Ghana**

A United Nations study suggests a strong negative correlation between agricultural productivity and inequalities in West Africa – the lower the productivity, the higher the economic disparities and vice versa.

The correlation between yield per hectare and inequality is -0.607 in Burkina Faso, suggesting that increasing agricultural productivity could help to reduce inequality.<sup>79</sup> Similarly, in Ghana agricultural productivity correlates with reducing inequality with an index of -0.41, less than Burkina Faso but nevertheless significant.

### 3.5 LAND

Land is the main productive asset of poor people. Their access to land is critical not only to agricultural transformation but also to increasing their incomes through earnings from farm labour, income from crops grown on land either rented or owned, income from farm enterprises and non-farm income. Increasing the proportion of land held by poor people not only increases their incomes, but also their power and status. In West Africa, however, land concentration is not only increasing inequality but is also reducing farm outputs and economic growth.<sup>80</sup>

Women are critical to food production in Africa, as they produce about half of all household food needs.<sup>81</sup> In West Africa, as everywhere else in the continent, women bear the dual burden of household responsibilities and generating income to pay for their basic needs, but have limited access to credit, decent healthcare, education, sanitation and social protection.<sup>82</sup> The situation is compounded by unequal access to and control of land. Across the developing world, on average women control an insignificant 2% of all land.<sup>83</sup> Yet land is easily the most valuable asset for the majority of people across West Africa and millions of people, especially the rural poor, depend on it for their livelihoods.

In spite of the seemingly large supply of arable land in West Africa, land poverty is pervasive and land inequality is on the rise.<sup>84</sup> As populations continue to grow rapidly, and with urbanization accelerating, the pressures of land competition will only increase in the future.<sup>85</sup> The region is already suffering from the triple threat of land degradation, poor yields and growing populations.<sup>86</sup>

The huge power imbalance between large-scale domestic and foreign commercial farming operations and smallholder farmers is pushing the latter off the land and water resources they have always depended on in many countries in the region.<sup>87</sup> Since 2000, almost 1,130,000 hectares of land in Ghana have been acquired by investors through large-scale deals, along with 570,000 hectares in

*'By 2030, ensure that all men and women, particularly the poor and the vulnerable, have... control over land.'*

Sustainable Development Goal 1, Target 1.4

Mali and 370,000 hectares in Senegal.<sup>88</sup>

In West Africa, land can be held by individuals, customary groups, companies or the state, and decisions about land can be made through statutory or customary systems. To address gender inequality, women must have equal land rights across all tenure systems. However, there are few systematic data on women's access to and control of land under customary systems or in contexts where rights have not been formalized. Available data from four countries from the World Bank's Living Standards Measurement Survey on formalized rights show that men are more likely than women to have formal deeds to land.<sup>89</sup> Men's formal ownership of farmland is also far higher than women's, as shown in Figure 14. In Nigeria, women represent between 60% and 79% of the rural labour force and constitute about 37% of active agriculture workers, but they are 10 times less likely to own their own land than men.<sup>90</sup> This level of inequality has negative impacts on women, including making them more vulnerable to gender-based violence.

**Figure 14: Indicators of land rights for selected West African countries**

Country	Farm land ownership (% of population)		Land owners with deeds for their land (% of land owners)	
	Male	Female	Male	Female
Burkina Faso	31.5	7.4	75.2	52.7
Ghana	29.5	11.2	19.2	13.5
Mali	12.6	5.0	6.6	3.9
Nigeria	23.9	3.5	2.0	0.2

Source: Authors' estimation from the Livings Standards Measurement Survey (LSMS) of the World Bank's Microdata Library database.

The LSMSs are nationally representative household surveys that collect information to measure poverty levels. The authors used the most recent surveys that contained the required information (Burkina Faso: 2014), (Ghana: 2012/2013), (Mali: 2014) and (Nigeria: 2015/2016).

The percentages of males/females owning farmland are calculated as the total number of adults who reported owning farmland, divided by the total number of adult respondents and multiplied by 100 percent. The percentages of land owners with deeds were calculated as the total number of adults who reported that they had a title or deed or official documentation for their land, divided by the total number of land owners and multiplied by 100 percent. See:

<http://microdata.worldbank.org/index.php/catalog/lsms>

# 4 A POLICY AGENDA TO REVERSE THE INEQUALITY CRISIS IN WEST AFRICA: RECOMMENDATIONS

Economic disparities in the West Africa region are unacceptably high, especially when comparative levels of headcount poverty and the severe gaps in public service delivery are considered. Unfortunately, this report shows that most governments in the region are giving very little attention to addressing this inequality crisis. Compared with other regions of Africa, West African governments are consistently among the worst performers when it comes to prioritizing social spending, progressive taxation and protection of labour market rights. Furthermore, with few exceptions, they are failing to prioritize the agricultural sector and land rights, despite the importance of these in tackling poverty and inequality in the region.

2019 marks the fourth year of implementation of the SDGs, and this year countries will be self-reporting on SDG 10, which enjoins them to tackle inequality. However, as this analysis indicates, the ECOWAS region is doing very little to tackle inequality. To turn this situation around, Oxfam calls on both national governments and on ECOWAS to commit to addressing the region's inequality crisis by acting on the following recommendations.

## Recommendations for governments

### **Inequality is a policy choice and is not inevitable**

The CRI Index for West Africa shows clearly that governments have a choice: either they can take steps to reduce the gap between rich and poor or they can choose to act in ways that will worsen inequality. The Index demonstrates that very few governments in the region are currently making the right choices to close the inequality gap. This should be a source of shame for those who are failing to do enough. The inequality crisis is undermining progress, and it has to be tackled. Oxfam calls on all governments and ECOWAS to take action, urgently.

### **Spend sufficiently on universal quality public services that reduce the gap between rich and poor and reduce gender disparities:**

- Allocate a minimum of 20% of government budgets to boost universal public quality **education** that is free of charge, with a special emphasis on improving access to high-quality primary and secondary education.
- Allocate a minimum of 15% of government budgets to fund a **public health sector** that is free of charge, universal, easily accessible and of high quality.
- Enact universal **social protection programmes** that are adequately funded and that benefit mainly the poorest people.
- Implement universal tax-based public services and social protection

programmes. Do not use divisive poverty targeting or failed health insurance schemes.

### **Redistribute from the rich to the poor through progressive taxation:**

- **Increase tax revenues by collecting more from those who have more** in order to better fund basic social services.
- **Increase the overall progressivity of the tax system** by expanding taxes that are typically paid by the rich, such as wealth taxes, taxes on capital gains, personal income tax for top earners and property taxes, as well as corporate income tax for large companies, and by reducing dependence on consumption taxes such as VAT, which tend to fall disproportionately on the poorest people and in particular on women.
- Pay special attention to increasing **tax compliance by high net worth individuals** and seek to **tax wealth that is hidden offshore**.
- Ensure that multinational corporations pay their fair share of taxes by strengthening anti-tax avoidance policies, transfer pricing legislation and counter-measures against tax havens.
- Stop the regional ‘race to the bottom’ on corporate taxation by scrapping **unnecessary tax incentives** for investors, and **review existing incentives** and tax treaties with a view to increasing revenue from investors.
- Strengthen **transfer pricing regulations** where they exist already and introduce robust regulations where they do not, and **improve the capacity of national revenue authorities to curb illicit financial flows**.

### **Strengthen protection for labour rights and enact policies for more inclusive labour markets:**

- Significantly improve **protection for the right of labour to unionize and to strike, and for unions to bargain on behalf of their members**.
- Review minimum wage policies and regulatory regimes **to lift the wages of the bottom 40%** of wage earners.
- Legislate to **enforce equal pay for equal work** for men and women and **invest in skills and on-the-job training for women**.
- Fight **discrimination against women**, including by criminalizing it, publicize incidents of rape and sexual harassment in the workplace and enforce laws against such practices.
- Put in place systems to ensure that the informal sector **progressively complies with at least the minimum regulatory requirements** on pay for both women and men and on the work environment.
- Better manage the vulnerability of large sections of the working population by **incorporating workers in the informal sector into social insurance schemes and mechanisms**. This may include the gradual integration of **existing micro-insurance arrangements** into national social insurance schemes.
- Governments must put **skills development in the informal sector** back on the agenda and create incentives for public providers of training to serve the informal sector. Skills help workers to access non-agricultural jobs and help increase their earnings.
- **Apprenticeships** are the most important form of skills development in the

informal sector and governments must invest the resources needed to improve the efficiency of apprenticeship schemes. This must be accompanied by results-based policy making (testing, monitoring and evaluation). All stakeholders have a role to play – employers, public and private training providers and donors, though governments must take the lead.

#### **Increase government support and policies for agriculture to better help small-scale farmers:**

- **Allocate at least 10% of government budgets to support agriculture.**
- **Develop National Agricultural Investment Plans** that are gender-sensitive and seek primarily to support small-scale farmers in non-cash crop sectors.
- **Bridge the rural–urban divide** by ensuring that there is a balance between public investments in rural and urban areas.

#### **Strengthen the land rights of the poorest people:**

- Fully **implement the African Union’s Land Policy Framework**,<sup>91</sup> with a particular focus on ending agricultural land poverty, landlessness and insecurity in land use among the poorest people, and particularly among women. Women account for about half of all smallholder farmers, but gender inequalities make it difficult for them to access and control land.
- **Stop the large-scale land** grabbing that is currently happening at the expense of small-scale farmers.
- Streamline **land registration processes to ease the burden and the prohibitive cost of land registration**, especially for vulnerable groups, including women and young people.

## **Recommendations for ECOWAS**

#### **Recognize the crisis of inequality in West Africa and plan to remedy the situation:**

- **Prioritize tackling inequality** in the agenda of the ECOWAS Commission.
- Develop a **regional action plan, with objectives and indicators**, which seeks to significantly improve upon West Africa’s current position as the African region least committed to the fight against inequality.
- Develop a robust **mechanism to assist with and to monitor** implementation of the SDGs, including Target 10.1 regarding inequality.

#### **Encourage ‘a race to the top’ in the fight against inequality:**

- **Seek regional harmonization** to curb harmful tax competition in the region, particularly the excessive use of tax incentives to attract foreign investors.
- Lead on the development of a regional transfer pricing regime to **curb illicit financial flows** leaving the region.
- **Take a lead on the harmonization of tax incentives** by setting up an independent taxation unit within the Commission to advise and coordinate tax policies and **play a more active role in global tax reforms** to safeguard the interests of West African countries.
- Encourage and support governments in the region to play an active role in reforming the global tax system, including the OECD Inclusive Framework on

BEPS, to ensure that unfavourable rules are reformed and that any new rules adopted also address the interests of countries in the region.

# APPENDICES

## APPENDIX 1: COMMITMENT TO REDUCING INEQUALITY AMONG 41 AFRICAN COUNTRIES (CRI INDEX SCORES)

Country	CRI score	Regional rank (Africa rank)	Country	CRI score	Regional rank (Africa rank)
<b>Western Africa</b>			<b>Eastern Africa</b>		
Cape Verde	0.38	1 (7)	Seychelles	0.49	1 (4)
Mauritania	0.31	2 (15)	Mauritius	0.41	2 (6)
Senegal	0.29	3 (20)	Malawi	0.35	3 (10)
Ghana	0.28	4 (21)	Zimbabwe	0.33	4 (12)
The Gambia	0.25	5 (25)	Zambia	0.30	5 (17)
Côte d'Ivoire	0.25	6 (26)	Tanzania	0.30	6 (18)
Liberia	0.24	7 (27)	Madagascar	0.29	7 (42)
Togo	0.24	8 (28)	Mozambique	0.27	8 (23)
Burkina Faso	0.24	9 (29)	Djibouti	0.26	9 (24)
Mali	0.23	10 (30)	Uganda	0.23	10 (32)
Guinea	0.23	11 (31)	Ethiopia	0.23	11 (33)
Benin	0.19	12 (37)	Rwanda	0.21	12 (34)
Guinea-Bissau	0.18	13 (38)	Burundi	0.18	13 (40)
Niger	0.18	14 (39)	Kenya	0.15	14 (43)
Sierra Leone	0.14	15 (44)	<b>Regional average</b>	<b>0.27</b>	<b>3</b>
Nigeria	0.05	16 (46)	<b>Northern Africa</b>		
<b>Regional average</b>	<b>0.14</b>	<b>5</b>	Tunisia	0.53	1 (3)
<b>Central Africa</b>			Algeria	0.36	2 (8)
Central African Republic	0.33	1 (13)	Morocco	0.32	3 (14)
Angola	0.29	2 (19)	Egypt	0.30	4 (16)
São Tomé and Príncipe	0.28	3 (22)	<b>Regional average</b>	<b>0.33</b>	<b>2</b>
Cameroon	0.21	4 (35)	<b>Southern Africa</b>		
Congo, Rep.	0.20	5 (36)	South Africa	0.62	1 (1)
Congo, Dem. Rep.	0.17	6 (41)	Namibia	0.61	2 (2)
Chad	0.13	7 (45)	Lesotho	0.45	3 (5)
<b>Regional average</b>	<b>0.19</b>	<b>4</b>	Botswana	0.36	4 (9)
			Eswatini (Swaziland)	0.34	5 (11)
			<b>Regional average</b>	<b>0.6</b>	<b>1</b>

The division of the African regions is based on the United Nations geoscheme (<https://unstats.un.org/unsd/methodology/m49/>). The regional averages are weighted by population. The population data originate from the World Bank database (<https://data.worldbank.org/indicator/SP.POP.TOTL>).

## APPENDIX 2: WEST AFRICA CRI SCORES ON SOCIAL SPENDING

Country	Social spending score	Rank in West Africa (rank out of 41 African countries)
Cape Verde	0.23	1 (7)
Burkina Faso	0.23	2 (11)
Senegal	0.19	3 (14)
Mali	0.19	4(16)
Niger	0.19	5 (18)
Côte d'Ivoire	0.19	6 (20)
Guinea	0.19	7 (21)
Liberia	0.18	8 (22)
The Gambia	0.15	9 (24)
Togo	0.15	10 (25)
Mauritania	0.15	11 (26)
Ghana	0.13	12 (29)
Benin	0.12	13 (31)
Guinea-Bissau	0.11	14 (34)
Sierra Leone	0.11	15 (36)
Nigeria	0.00	16 (41)

## APPENDIX 3: WEST AFRICA CRI SCORES ON TAXATION

Country	Progressive taxation score	Rank in West Africa (rank out of 41 African countries)
Ghana	0.70	1 (7)
Togo	0.56	2 (14)
Benin	0.52	3 (17)
Burkina Faso	0.51	4 (18)
Senegal	0.50	5 (20)
The Gambia	0.49	6 (25)
Mauritania	0.49	7 (26)
Mali	0.46	8 (27)
Nigeria	0.45	9 (28)
Côte d'Ivoire	0.40	10 (29)
Liberia	0.39	11 (30)
Cape Verde	0.38	12 (32)
Sierra Leone	0.32	13 (33)
Niger	0.30	14 (34)
Guinea	0.16	15 (40)
Guinea-Bissau	0.15	16 (41)



## APPENDIX 4: WEST AFRICA CRI SCORES ON LABOUR

Country	Labour score	Rank in West Africa (rank out of 41 African countries)
Cape Verde	0.53	1 (6)
Mauritania	0.37	2(8)
Guinea	0.32	3 (13)
Guinea-Bissau	0.31	4 (15)
Senegal	0.27	5 (18)
Côte d'Ivoire	0.24	6 (16)
Ghana	0.24	7 (19)
Liberia	0.24	8 (20)
The Gambia	0.23	9 (22)
Nigeria	0.19	10 (24)
Togo	0.18	11 (25)
Mali	0.13	12 (34)
Benin	0.10	13 (35)
Sierra Leone	0.09	14 (36)
Niger	0.09	15 (37)
Burkina Faso	0.08	16 (39)

## APPENDIX 5: EXPENDITURE ON AGRICULTURE AS A PROPORTION OF TOTAL GOVERNMENT BUDGET (%)

Country	2010	2011	2012	2013	2014	2015	Mean
Benin	6.0	5.0	7.0	6.0	15.0	12.0	8.5
Burkina Faso	8.0	11.0	11.0	11.0	12.0	9.0	10.3
Cape Verde	4.0	5.0	5.0	6.0	7.0	7.0	5.7
Côte d'Ivoire	3.0	3.0	6.0	5.0	5.0	3.0	3.7
The Gambia	6.0	10.0	4.0	3.0	3.0	7.0	5.5
Ghana	3.0	3.0	3.0	1.0	1.0	1.0	2
Guinea-Bissau	14.51	12.87	2.98	5.93	2.91	4.64	7.3
Liberia	8.0	7.0	8.0	9.0	-	-	8
Mali	12.0	13.0	8.0	10.0	11.0	12.0	11
Niger	7.0	15.0	8.0	9.0	12.0	8.0	9.8
Nigeria	3.0	3.0	3.0	3.0	3.0	2.0	2.8
Sierra Leone	9.0	8.0	6.0	-	-	-	7.7
Senegal	8.0	7.0	9.0	7.0	9.0	9.0	8.2
Togo	6.0	6.0	7.0	8.0	6.0	6.0	6.5

Source: Regional Strategic Analysis and Knowledge Support System (ReSAKSS) and FAO (2018). ReSAKSS compilation is based on IFPRI (2015), World Bank (2017) and national resources. Guinea-Bissau data are from FAO..Data are unavailable for Guinea and Mauritania.

# NOTES

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