

## **BASIC INCOME AND THE SPANISH WELFARE STATE**

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### **Abstract**

This paper will try to apply present discussions about the desirability and feasibility of a Basic Income scheme to the Spanish welfare state. Two main issues will be addressed: first, the specific problems of financing a Basic Income in Spain; and second, the problem of the transition from contributory benefits systems to a Basic Income scheme. Since the main social benefits in Spain are contributory, this second problem appears as a key one for the future of the proposal: should contributory systems be totally replaced by Basic Income?; and, if this were the case, which would be the best strategy to undertake such transition?.

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## 1. Introduction: BI and the welfare regimes

The present paper tries to consider some prospects and implications of the implementation of a Basic Income in the Spanish state, from the point of view of its relationships with already existing social protection schemes. In the following pages I will assume the "standard" definition of Basic Income (BI), that is: a BI is a monetary benefit which is paid monthly (or weekly) by the state to each citizen. It is paid to individuals (not to families or households); on an unconditional basis (that is, it is not conditioned to work, employment, previous contribution, age, income level, etc.); and independently of any other income that citizens may receive.

The advantages of BI schemes compared with present social benefits have been frequently highlighted by the literature on the matter (see for instance, Van Parijs, 1995; Atkinson, 1995a, 1995b; Offe, 1993; Fitzpatrick, 1999); some of them are the following: a) BI would make disappear the present fragmentation among beneficiaries of different social benefits; b) BI would universalize social protection, and would eliminate poverty, coverage deficits and non-take up problems; c) BI would avoid problems of stigmatisation of some of the beneficiaries of social protection; d) BI would avoid problems of means-testing, social control of private life of the beneficiaries, and fraud; e) BI would make disappear the "poverty trap" and the "unemployment trap"; f) BI would save millions in administration and inspection costs, and would simplify social protection; g) BI would raise the autonomy of individuals, and would fit better to present changes in family structure, life-styles, labour market, etc.

It is therefore obvious that the introduction of a BI would imply a quite radical transformation of present welfare systems in advanced capitalist countries. However, the nature, scope and problems of that transformation may change depending on the specific kind of welfare regime we are dealing with. The advantages listed above are also more or less pertinent according to the type of pre-existing welfare system we are facing. It is quite obvious that some features of some welfare regimes are closer than others to the underlying philosophy and assumptions of the BI proposal.

We may consider two different classifications of the welfare regimes to elucidate this point. The first is the well-known distinction made by G. Esping-Andersen (1990) between three welfare models: the liberal-anglosaxon, the conservative-continental, and the socialdemocratic-nordic one. The second one has been developed by P. van Parijs (1994), who distinguishes between a beveridgean solidarity-centred model, a bismarckian insurance-centred one, and a painean-basic income system. In general terms, we can equate Esping-Andersen's liberal-anglosaxon model with van Parijs's beveridgean one, as well as Esping-Andersen's conservative-continental regime with van Parijs's bismarckian system. This would leave us with four possible welfare regimes: the liberal-beveridgean, the continental-bismarckian, the socialdemocratic and the painean-basic income one. **Table 1** shows a comparison of some of the main ideal-type features of this four welfare models.

**Table 1**  
**BI and Welfare regimes**

| <b>Welfare regime</b>            | <b>Principle</b>        | <b>Level of protection (coverage of basic needs)</b> | <b>Level of redistribution</b> | <b>Weight of means-tested benefits</b> | <b>Employment-dependency degree (based on contributions)</b> | <b>Main beneficiaries (units)</b>                            | <b>Weight of the private sector</b> |
|----------------------------------|-------------------------|--|--------------------------------|--|--|--|-------------------------------------|
| <b>Liberal - anglosaxon</b>      | Assistance, solidarity  | No   | Medium                         | High                                   | Low  | Those in need or not able to work (households)               | High                                |
| <b>Conservative -continental</b> | Insurance               | It depends on the previous contribution              | Low                            | Medium                                 | High   | Employed people (households)                                 | Medium                              |
| <b>Social-democratic</b>         | Moderate egalitarianism | Yes  | High                           | Low                                    | Medium   | All, because of full employment (households and individuals) | Low                                 |
| <b>Basic Income (BI)</b>         | Radical egalitarianism  | Yes  | Very high                      | Non-existing                           | Non-existing   | All (individuals)  | Any                                 |

Source: own elaboration from Esping-Andersen (1990) and Van Parijs (1994).

I will not discuss in much detail the nature of these different models, as they are well-known; my aim here is rather to analyse how close (or how far) are they to BI proposals. In spite of ideal-type classifications as such, the real fact is that every welfare state is based upon some combination of beveridgian and bismarckian programs, that is, of contributory income-maintenance schemes and non-contributory means-tested ones. Even the social-democratic regime is characterized more by its high-quality non-cash services (health, occupational training, or social and personal services), and by the social alliance between working and middle class, than by a shift-away from the contribution principle or the work performance principle, which is not the case. The same can be said of an hypothetical BI regime: it would not necessarily exclude the other three principles for the provision of some specific type of transfers or services (Van Parijs, 1995; Fitzpatrick, 1999).

Are some of this regimes more suitable than others to the implantation of a BI scheme?. Different types of funding (out of taxes or of contributions), degrees of unconditionality, or the level of decommodification of the benefits are factors which get each regime closer or further to the underlying philosophy of BI. But it should be noticed that every regime would be structurally affected in some of its core principles if a BI were to be introduced. For instance, BI would surely suppose a radical transformation of the liberal regimes, as long as it would abolish means-testing and establish unconditionality as one of its core assumptions. And from another angle, BI would be close to some principles of the socialdemocratic regime, like decommodification or individualization, but at the same time would underlie the full employment principle and the job-commitment which is central to these regimes.

However, a far more important problem appears when we think of the transition from the continental regime (or from any contributory scheme) to another which relies on BI and egalitarian assumptions. I will consider this problem later in the specific case of Spain. But it is worth noticing now that the prospects for BI will strongly depend on the degree in which each welfare regime is committed to the contributory principle. The more continental the regime is, the more strong the link between welfare rights and the labour market, the higher the public reproduction of previous income inequalities, and the deeper the worker's internalization of a contributory and meritocratic philosophy, the more difficulties we will find for the transition to BI.

In this respect, we can make a simple classification if we look at how much of social protection is financed out of contributions by employers and workers, and how much is financed out of taxes or other state resources (see **Table 2**). In the EU, the countries less committed to the contributory principle are Denmark and Ireland; the UK, Sweden, Luxemburg and Finland are in a second group of relatively high state funding of social protection (although the last three also rely on contributions in a significant degree); and in the rest we find that less than 40% of social benefits expenditure comes from the state, being the most contribution-committed countries the Netherlands, Belgium, France and Germany. In Spain, Italy, or Austria the level of state funding is around 30% (the average of EU is 31.2), although the weight of contributions in Spain is similar to that of Belgium. This pattern is very similar if we look at the weight of social contributions in the GDP (also in Table 2): low weight is for Denmark, Ireland and the UK. Medium weight is between 10% and 15% (for Spain, Luxemburg, Italy, Finland, Portugal and Sweden) and the rest are over the EU average (like France, Germany, or the Netherlands).

**Table 2**  
**State funding vs. contributions in social protection in the EU (1995)**

| Country        | Weight of state funding in social protection | Weight of contributions in social protection | Contributions / GDP |
|----------------|--|--|---------------------|
| Denmark        | 71.0   | 23.4   | 1.6                 |
| Ireland        | 62.8   | 36.3   | 5.2                 |
| United Kingdom | 49.5   | 39.4   | 6.4                 |
| Sweden         | 48.4   | 43.2   | 14.1                |
| Luxemburg      | 46.1   | 48.8   | 11.7                |
| Finland        | 44.7   | 48.9   | 14.7                |
| Portugal       | 39.4   | 48.9   | 11.5                |
| Austria        | 34.5   | 64.8   | 15.9                |
| Italy          | 29.8   | 66.8   | 13.1                |
| Spain          | 29.6   | 67.6   | 12.6                |
| Germany        | 26.9   | 70.9   | 18.3                |
| France         | 21.1   | 76.9   | 19.3                |
| Belgium        | 20.2   | 67.2   | 15.8                |
| Netherlands    | 15.8   | 68.4   | 19.0                |
| EU average     | 31.2   | 63.7   | 15.0                |

Source: Ferreras Alonso (1999), Urbanos & Utrilla (1999) and own calculations.

So we can conclude that, although BI would always entail radical shifts and transformations, liberal anglosaxon regimes and nordic-socialdemocratic ones are somehow better prepared to it than the continental and Mediterranean ones, because the contributory principle which is hegemonic in these countries would rise two fundamental problems: first, to transform a high amount of contributions into taxes or direct state resources; and second, to fight the perception of acquired contributory rights shared by the contributors. These problems are of course to be expected if a BI would ever become a real possibility in the Spanish political agenda. But let us first have a look at some specific features of the Spanish welfare system.

## **2. The Spanish welfare state: its main features**

Spain has often been included within a fourth type of welfare regime: the Latin-Mediterranean. I will not enter in the discussion on its existence or coherence in taxonomical terms, but it is quite clear to me that most of the main features which are usually adscribed to that ideal-type suit perfectly the Spanish case: fragmentation of benefits and programs, low means-tested protection and low contributory benefits, low social expenditure and low levels of redistribution, high degree of familiarism, and importance of other welfare providers like the Catholic Church or the family.

Spanish welfare (as that of Greece or Portugal) is clearly underdeveloped if compared with most of the welfare states in Europe. Its main schemes have been introduced recently in its present shape, as long as Franco's dictatorship avoided to design a serious welfare model and also a minimally structured tax system. So it is only in the late seventies and early eighties that one can speak about the setting of some European-type welfare schemes (pensions, unemployment benefits, health and education). This recent development is sometimes regarded as an easier ground for BI to come, but it should also be taken into account that, although Spanish welfare is underdeveloped, it is also contradictory, for there is a relatively strong contributory system. In addition, low social expenditure, low fiscal pressure, high fiscal fraud, and fierce opposition to any increase in income tax, are factors which render difficult the introduction BI.

Let us have a closer look to some of the main features of Spanish welfare (see **Table 3** for a brief outline of main cash benefits in Spain):

**Table 3**  
**Main cash benefits in the Spanish welfare state**

| Cash benefit  | Level (% of average wage, 1997) | Eligibility   | Coverage | Financing                             |
|---|---------------------------------|---|----------|---------------------------------------|
| Contributory pensions (av.)                           | 33.7                            |   |          |                                       |
| a. Retirement   | 39.4                            | Previous contribution   | High     | Contributions                         |
| b. Survival   | 23.9                            | Sufficient contribution by the spouse   | High     | Contributions                         |
| c. Disability   | 35.8                            | Previous contribution and more than 66% of disability                           | Medium   | Contributions                         |
| Non-contributory pensions (retirement and disability) | 17.0                            | Means-tested for over 65  | High     | Taxes                                 |
| Contributory unemployment benefits                    | 47.2                            | Previous contribution   | Low      | Contributions and state loans to INEM |
| Non-contributory unemployment benefits                | 24.3                            | Means-tested for unemployed with children who have been in contributory benefit | Low      | Contributions and state loans to INEM |
| Rural benefits (PER)                                  | 20.2                            | Rural work performance  | Medium   | Taxes                                 |
| Minimum incomes in the CCAA                           | 20.0 (highest one)              | Means-tested and insertion program  | Very low | Taxes                                 |

Source: Noguera (2000a and 2000b).

1) Social expenditure in Spain is still one of the lowest of the EU, together with Greece, Portugal and Ireland: 22.6% of GDP vs. 28.4% of EU average in 1995 (Urbanos & Utrilla, 1999). Only 17.5% of Spanish households' income came in 1994 from social transfers (EU average is 23.4) (Fernández de Santiago, 1999). This relatively low social expenditure is reflected in the low level of cash benefits. But the difference with other European continental countries is that even contributory benefits give a low level of protection, as it is showed in **Table 3**: the average unemployment contributory benefit, the highest one, gives only 47% of average wage. Very few contributory pensions are presently generous (although this may change in the mid-term, due to increasing amount of next-generation pensioners' contributions: the average contribution has increased by 53.6% since 1990 till 1998; see Ferreras Alonso, 1999). The table also shows that the level of non-contributory benefits is still much lower.

2) The contributory pension system is the largest chapter of social expenditure in Spain (so, as we shall see, it would probably be the main problem for the implementation of BI). All through the nineties, the public pension system has been under attack from the banks and private insurance companies (private pensions schemes have spread hugely in a few years). Since the Toledo Agreement in 1995<sup>1</sup> the contributory public system has been consolidated, but at the price of reducing the rate of income maintenance, making access more exigent, and promoting private schemes through tax allowances. The Agreement also try to put an end to the traditional practice of using contributions to fund non-contributory schemes (as health or other social services): therefore, the line between contributory and non-contributory benefits is reflected also in the state budget.

Although the strongest program of Spanish welfare is a contributory one, its redistributive impact should not be ignored. Contributory pensions in Spain are in fact redistributive in three ways: 1) of course between generations, as in any contributory scheme; 2) between the workers, as some rules for the calculation of benefits do not fit strict contributory principles; 3) between employers and workers, as contributions paid by the firsts are much higher than those paid by the seconds (and by far the highest ones in EU). However, the most redistributive cash benefits in Spain are undoubtedly non-contributory pensions and non-contributory unemployment benefits.

3) As for unemployment benefits, the main problem is its low coverage level in a country with a very high unemployment rate (which went up to 24% of the active population in 1993, and since then has fallen to a still high 15%): only 37% of the unemployed were receiving a benefit in 1998 (21% received non-contributory or rural benefits, and only 15% got contributory ones). Their low amount has also been stressed, specially for the non-contributory levels. Furthermore, the conditions of eligibility of the

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<sup>1</sup> The Toledo Agreement on the pension system was signed up by all Spanish political parties represented at the Parliament, except Izquierda Unida (United Left). The two main unions also signed up the Agreement and in 1997 came to terms with the new conservative government to develop it legislatively. The employers did not sign the Agreement because it did not supported clearly a decrease in their quotations to the Social Security system.

benefits have been made tougher in recent years, coinciding with the rise in short-term employment rate.

4) High unemployment and low welfare benefits, as well as the gap in social protection system, has led regional governments (Comunidades Autónomas, CC.AA.) to establish their own means-tested minimum incomes schemes, as the ultimate network for those without resources and not entitled to other benefits. But the fact they are administered by the regional governments has led to a high variety and complexity of programs, so that now it is hard to envisage a unified income support scheme for the poor (which would be necessary as a previous step to a BI, see Ayala, 1993). All these schemes, in addition, follow the path of the French *Revenue minimum d'insertion*, that is, they are conditioned to the performance of an insertion plan (which can include working, training, or other activities).

CC.AA.'s minimum income programs have not, however, been successful in tackling poverty significantly. The poverty rate in Spain (considered as less than 50% of households' average income) is high: around 18% in the early nineties, and probably a little bit higher now (Ayala & Martínez López, 1999; Adelantado & Noguera, 1997, 1999; Noguera, 2000b). The level of take-up of minimum incomes is also very low, and they do not put their recipients over the poverty line, unless other income is received (as well as most non-contributory benefits).

5) The role of private provision in Spanish welfare has always been important, but now is increasing, not only in health and education (where the strength of the Catholic Church is still evident), but also in the field of cash benefits such as pensions: the volume of private pension funds in the last ten years has multiplied itself by ten (Noguera, 2000a). Of course, this is of benefit mostly to middle and upper classes, who receive generous tax allowances for their contributions to the private schemes. In addition, the banks and some mass-media have been successful in creating an alarmist climate over the future of public pensions.

6) Finally, Spanish welfare system is highly designed according to familiarist principles, so the individualization of benefits is very low: means-tested benefits take into account every person living in the same household, and in Spain it is usual to find many members of the family living together. But at the same time family or child benefits are barely worth that name, if we compare them with those existing in most of EU countries.

Family is therefore the main social assistance network that avoids social disgregation and higher levels of poverty in Spain. But this is paid at the price of huge gender inequalities: women are hardly integrated in the labour market in the same way as men, and that is why they are, in terms of welfare, concentrated in low level and non-contributory benefits, and less covered by them than men.

We can conclude that the centrality of the labour market for the entitlement to main social benefits, and the low level, means-testing nature and tough access conditions for non-contributory benefits, are increasing the degree of fragmentation of welfare benefits and of Spanish social structure as well. The link of decent social protection with the labour market is even more problematic if we think that Spain has

the record in temporary and low quality jobs in all Europe: around 34% of the working population have short-term work contracts (many of them lasting for less than a month). This will easily widen the division between well-positioned workers who will have contributory benefits, and precarious ones who only will be entitled to social assistance, if anything.

### 3. Is it possible to finance BI in Spain?

In this section I intend to develop some provisional calculations about the potencial financing and economic feasibility of a universal and unconditional BI in Spain. My aim is not to propose an implementation design, but rather to raise some reflections about the problems and options that the financing of a BI would imply in Spain. What follows is not, therefore, a completed analysis but an approximation which should be developed with further economic work and simulations. However, in Spain there is an almost total lack of estimations of the possible amount of a BI (the only one to date is Iglesias, 1998). This absence is surprising if we think that the possible amount of BI is not a secondary question, but one of the key issues to discuss. With a low amount, BI may not be able to empower individuals to live out of the labour market, so many of its virtues could disappear.

We can venture an estimation of the potential resources which may be available to finance a BI in Spain, and after that calculate the resulting amount. Of course, it would be necessary to abolish most of existing cash benefits, and to canalize this resources into the BI scheme. The key question here is: should contributory schemes be also abolished in order to finance BI?, should they be maintained partially? or should they not be affected at all?. Anyway, it is obvious that to keep non-contributory benefits would not make much sense once BI was established. **Table 4** shows a shamelessly optimistic valuation of the potential resources which might support the introduction of BI in Spain.

**Table 4**  
**Potencial financing of BI in Spain (1999)**  
**(Optimistic assumption)**

| Source                                 | Amount<br>(in million pesetas) | Percentage of<br>GDP |
|--|--------------------------------|----------------------|
| <b>1. Public cash benefits</b>         |                                |                      |
| Contributory pensions                  | 7,745,654                      | 9.04                 |
| Non-contributory pensions              | 229,745                        | 0.26                 |
| Contributory unemployment benefits     | 615,406                        | 0.71                 |
| Non-contributory unemployment benefits | 287,917                        | 0.33                 |
| Rural benefits (PER)                   | 128,961                        | 0.15                 |
| Minimum incomes in the CCAA            | 32,179                         | 0.03                 |
| Short sick-leaves (ILT)                | 539,441                        | 0.63                 |
| Severance payments                     | 495,754                        | 0.60                 |
| Family benefits                        | 127,998                        | 0.14                 |
| Educational grants                     | 115,670                        | 0.13                 |

|  |                   |              |
|--|-------------------|--------------|
| Civil servants pensions                | 955,251           | 1.11         |
| Active income for long-term unemployed | 50,000            | 0.05         |
| Increase in minimum pensions (2000)    | 61,000            | 0.07         |
| <b>Total 1</b>                         | <b>11,384,976</b> | <b>13.25</b> |

|  |                   |              |
|--|-------------------|--------------|
| <b>2. Other public expenditures</b>                                      |                   |              |
| Employment policies  | 707,415           | 0.82         |
| Occupational training  | 303,404           | 0.35         |
| Social services  | 736,380           | 0.86         |
| Administration of social protection                                      | 501,654           | 0.58         |
| Subsidies to private schools   | 382,956           | 0.44         |
| Subsidies to labour hiring   | 404,005           | 0.47         |
| Other subsidies to employers   | 2,178,776         | 2.54         |
| Compensation for the electric firms                                      | 325,000           | 0.37         |
| 25% of EU agrarian subsidies   | 160,548           | 0.18         |
| 25% of spending in medicaments   | 260,261           | 0.30         |
| Military spending  | 1,837,551         | 2.14         |
| <b>Total 2</b>   | <b>7,797,950</b>  | <b>9.05</b>  |
| <b>3. Other possible financial funds</b>                                 |                   |              |
| Social Security's surplus  | 145,563           | 0.17         |
| Employer's debt to Social Security                                       | 1,398,000         | 1.63         |
| Social Security's additional earnings in 2000                            | 58,000            | 0.06         |
| INEM's surplus   | 260,000           | 0.30         |
| Possible saving in civil servant's wages(10%)                            | 1,036,926         | 1.21         |
| Possible saving in fight against crime, prisons, courts of justice, etc. | 25,000            | 0.03         |
| Reduction of 10% of national debt interests                              | 518,000           | 0.60         |
| <b>Total 3</b>   | <b>3,441,489</b>  | <b>4.00</b>  |
| <b>4. Taxation</b>   |                   |              |
| Tax allowances and exemptions  | 5,885,398         | 6.36         |
| Tax fraud  | 4,000,000         | 4.67         |
| Rise in tax revenues due to appearance of black economy                  | 100,000           | 0.11         |
| <b>Total 4</b>   | <b>9,985,398</b>  | <b>11.14</b> |
| <b>4bis. New taxes</b>   |                   |              |
| Tax on transactions in financial markets (1%)                            | 600,000           | 0.70         |
| Ecological taxes   | 453,816           | 0.53         |
| Rise of one point in VAT   | 677,940           | 0.79         |
| Tax on vast fortunes (5%)  | 50,000            | 0.05         |
| Tax on capital gains (1%)  | 273,830           | 0.31         |
| Tax on private pension funds (5%)  | 365,000           | 0.42         |
| Tax on big companies' spending in early retirements (15%)                | 98,925            | 0.11         |
| Tax on privatized companies  | 100,000           | 0.11         |
| Tax on alcohol and tobacco consumption (10%)                             | 167,795           | 0.19         |
| Tax on gambling (10%)  | 359,923           | 0.42         |
| <b>Total 4bis</b>  | <b>3,247,229</b>  | <b>3.74</b>  |
| <b>Total</b>   | <b>35,857,042</b> | <b>41.87</b> |

Sources: see Appendix.

#### **Amount of BI in the Optimistic Assumption**

**Paying 50% to underaged: 82,901 ptas./month (498 euros)**

**Paying 33% to underaged: 85,884 ptas./month (515 euros)**

Under the assumption displayed in Table 4, all present public cash benefits should be abolished, and would finance almost one third of BI. Almost another third would be provided by changes in other public expenditure items (like employment and occupational policies, social services, or subsidies to the employers), which would likely lose much of their sense in a BI was introduced. The rest of the BI bill would be financed out of present tax allowances, tax increases, and the introduction of some new taxes, but without raising direct income taxation (let us bear in mind, however, that Spanish tax burden is one of the lowest in the EU). It is obvious that many of these figures have only an approximate or rough value: some of them are probably underestimated (like fiscal fraud), some others are probably overestimated (like new taxes revenues), and all of them are taken into account only from a static point of view: of course the introduction of a BI would press up or down most of these amounts.

Anyway, the resulting level of the BI in this assumption is quite respectable and would enable many citizens to live outside of the labour market. But, as it is evident from the table, this calculation relies on very demanding and optimistic assumptions which make impossible its realization in the short-mid term. Let us think only of some of the problems implied: some of the items are not to be consolidated in the budget (like Social Security surplus, or the employers' debt to Social Security); the state would have to abolish all cash benefits, all subsidies to employers, all employment and social services policies, and at the same time it would be necessary to make disappear fiscal fraud and introduce many new taxes. It is quite obvious that no Government could successfully undertake all these actions at once, in a relatively short period of time.

We may of course think of a less optimistic assumption, in which only a certain percentage of many items in Table 4 would be included for the financing of the BI. This is what **Table 5** shows.

**Table 5**  
**Potencial financing of BI in Spain (1999)**  
**(Moderate assumption)**

| Source                                 | % included | Amount<br>(million pesetas) | Percentage of<br>GDP |
|--|------------|-----------------------------|----------------------|
| <b>1. Public cash benefits</b>         |            |                             |                      |
| Contributory pensions                  | 50         | 3,872,827                   | 4.52                 |
| Non-contributory pensions              | 100        | 229,745                     | 0.26                 |
| Contributory unemployment benefits     | 50         | 307,703                     | 0.36                 |
| Non-contributory unemployment benefits | 100        | 287,917                     | 0.33                 |
| Rural benefits (PER)                   | 100        | 128,961                     | 0.15                 |
| Minimum incomes in the CCAA            | 100        | 32,179                      | 0.03                 |
| Short sick-leaves (ILT)                | 50         | 269,720                     | 0.31                 |
| Severance payments                     | 50         | 247,877                     | 0.30                 |
| Family benefits                        | 100        | 127,998                     | 0.14                 |
| Educational grants                     | 100        | 115,670                     | 0.13                 |
| Civil servants pensions                | 50         | 477,625                     | 0.56                 |
| Active income for long-term unemployed | 100        | 50,000                      | 0.05                 |
| Increase in minimum pensions (2000)    | 100        | 61,000                      | 0.07                 |
| <i>Total 1</i>                         |            | 6,209,222                   | 7.21                 |

|  |     |                   |              |
|--|-----|-------------------|--------------|
| <b>2. Other public expenditures</b>                                      |     |                   |              |
| Employment policies  | 50  | 353,707           | 0.41         |
| Occupational training  | 50  | 151,702           | 0.18         |
| Social services  | 50  | 150,535           | 0.17         |
| Administration of social protection                                      | 50  | 250,827           | 0.29         |
| Subsidies to private schools   | 25  | 95,739            | 0.11         |
| Subsidies to labour hiring   | 100 | 404,005           | 0.47         |
| Other subsidies to employers   | 50  | 1,089,388         | 1.27         |
| Compensation for the electric firms                                      | 75  | 243,750           | 0.28         |
| 25% of EU agrarian subsidies   | 100 | 160,548           | 0.18         |
| 25% of spending in medicaments   | 100 | 237,425           | 0.27         |
| Military spending  | 50  | 918,775           | 1.07         |
| <b>Total 2</b>   |     | <b>4,056,401</b>  | <b>4.70</b>  |
| <b>3. Other possible financial funds</b>                                 |     |                   |              |
| Social Security's surplus  | 100 | 145,563           | 0.17         |
| Employer's debt to Social Security                                       | 50  | 699,000           | 0.81         |
| Social Security's additional earnings in 2000                            | 100 | 58,000            | 0.06         |
| INEM's surplus   | 100 | 260,000           | 0.30         |
| Possible saving in civil servant's wages (10%)                           | 25  | 259,231           | 0.30         |
| Possible saving in fight against crime, prisons, courts of justice, etc. | 0   | 0                 | 0            |
| Reduction of 10% of national debt interests                              | 50  | 259,000           | 0.30         |
| <b>Total 3</b>   |     | <b>1,680,794</b>  | <b>1.94</b>  |
| <b>4. Taxation</b>   |     |                   |              |
| Tax reliefs and exemptions   | 100 | 5,885,398         | 6.36         |
| Tax fraud  | 50  | 2,000,000         | 2.33         |
| Rise in tax revenues due to appearance of black economy                  | 100 | 100,000           | 0.11         |
| <b>Total 4</b>   |     | <b>7,985,398</b>  | <b>8.80</b>  |
| <b>4bis. New taxes</b>   |     |                   |              |
| Tax on transactions in financial markets (1%)                            | 100 | 600,000           | 0.70         |
| Ecological taxes   | 100 | 453,816           | 0.53         |
| Rise of one point in VAT   | 50  | 338,970           | 0.39         |
| Tax on vast fortunes (5%)  | 100 | 50,000            | 0.05         |
| Tax on capital gains (1%)  | 100 | 273,830           | 0.31         |
| Tax on private pension funds (5%)  | 100 | 100,000           | 0.11         |
| Tax on big companies' spending in early retirements (15%)                | 100 | 365,000           | 0.42         |
| Windfall tax on privatized companies                                     | 100 | 98,925            | 0.11         |
| Tax on alcohol and tobacco consumption (10%)                             | 0   | 0                 | 0            |
| Tax on gambling (10%)  | 0   | 0                 | 0            |
| <b>Total 4bis</b>  |     | <b>2,280,541</b>  | <b>2.62</b>  |
| <b>Total</b>   |     | <b>22,212,356</b> | <b>25.94</b> |

Source: see Appendix.

**Amount of BI in the Moderate assumption:**

**Paying 50% to underaged: 51,354 ptas/month (308 euros)**

**Paying 33% to underaged: 53,202 ptas/month (320 euros)**

In Table 5, some items which appeared in Table 4 are suppressed or cut down. Only 50% of the value of contributory benefits is included, so that these schemes would be maintained to some extent together with the BI. The same applies to other monetary payments the replacement of which by BI is not self-evident (like severance payments or short sick-leaves payments). Other public expenditure items which are linked to employment and social protection (like employment policies, occupational training or social services) are also kept to a certain extent, assuming they would cover some social needs that a BI would not satisfy. Additionally, we would not trust so much in the ability of the state to collect taxes, to fight fiscal fraud, or to face up to the Army, the Church or some big private companies.

The resulting amount of the BI in this second assumption is much lower than the first one, but it is still not negligible: it is higher than present non-contributory benefits and than the poverty line; it is also higher than the "life minimum" for a single person without children which was established by the present Government in income tax; nevertheless, it is lower than the minimum wage and the average contributory benefits. It is likely to think that a BI established at this level would still strongly encourage most citizens to perform waged work in the labour market.

We can also conclude from Tables 4 and 5 that in order for BI to reach an acceptable (even if not very generous) level, at least one third of present GDP would have to be channelled into the scheme. On the contrary, an amount below 20% or 25% of the GDP would finance a low BI which would not avoid many of the shortcomings of present welfare system<sup>2</sup>. Maybe it is worth saying that, if 30% or 40% of GDP is required to finance a decent BI, this should not be a surprising or terrifying fact, as far as we consider that public expenditure in many european countries have been -and still is- much higher than that. Let us bear in mind too that to spend that volume of resources in assuring the decent material subsistence of the whole population of a country is in fact a huge civilizatory progress if compared with other geographical or historical situations. And needless to say that, unfortunately, there would still remain a vast scope for many social groups to go on with the productivist and consumerist life-style which they have internalized as "normal". But perhaps other social groups would prefer a lesser GDP -or a differently constructed one- in exchange of greater equality and guaranteed economic security for all.

#### **4. The problem of contributory schemes**

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<sup>2</sup> P. Van Parijs has pointed out that a BI at a suitable level would require to spend around 40% of GDP in an advanced european country; this is more or less the result of our first assumption (Table 4).

Let us turn our attention now to other serious problem for the introduction of a BI in Spain, a problem which has been already mentioned through the above sections: the conflicting relationship between BI and contributory schemes of social protection. We are facing the following choice: a) If BI replaces only non-contributory benefits, this would probably lead to a relatively low level of its amount (unless, of course, the fiscal pressure was raised). b) If BI also replaces totally or partially the contributory benefits, its amount would be higher and its impact much more redistributive, but then we should deal with a serious political problem.

The main difficulty is how to carry out the transition from the contributory schemes to the BI, and, above all, how to justify it on political and social grounds. A sudden transformation which channelled all the contributions into the payment of a BI would of course be widely seen as unfair by most of past and present contributors, whose opposition would likely defeat the proposal. The widespread idea of the "acquired rights" because of the previous contributions would collide strongly with BI assumptions. Of course, the idea is somehow misconceived: contributory benefits are not paid out from one's past contributions, but from present quotations on the workers and employers, so in fact the same pot of wages and profits is always financing contributory as much as non-contributory benefits (be it in the form of taxes or in the form of social quotations). The fact that the accounting of each level is separated from the other, as well as the rules of calculation of contributory benefits, lead workers to think that they are now "saving" part of their salary for the future. It is important to notice that we are here confronting a *political and social perception* rather than an economic problem in itself (Van Parijs & Genet, 1996). But, be it as it may, the situation could be paradoxical in the following way: if BI replaces only the non-contributory schemes, it may not be *economically* feasible; but if it replaces all cash benefits (including contributory ones), it may not be *politically* feasible, because of the claims of past contributors who would see disappear the link between their rights and previous contributions.

Let us check if the hypothetical fears of the beneficiaries of contributory benefits are justified in the Spanish case, taking for our analysis the two assumptions about the amount of a BI which were displayed in the previous section. We can start by comparing this two assumptions with present cash benefits in Spain. This is showed in **Table 6**.

A look at the Table will easily show that even if all contributory benefits would be replaced by BI, the situation of most of the beneficiaries would be improved. If we take the optimistic BI assumption, we can see that only 30% of the beneficiaries of contributory retirement pensions would lose (although as we shall see this is not always real). If we take the moderate assumption, this percentage goes up to 60%, but we must remember that 50% of contributory benefits would be now maintained, so the real percentage of beneficiaries whose situation would be worsened under this second BI (between brackets in the table) is in fact very similar to that under the first assumption. Most beneficiaries of survival pensions would improve their situation under both assumptions (and of course, as we saw, the same can be said about 100% of the beneficiaries of non-contributory benefits). Although we could not collect data regarding to the contributory unemployment benefits, it is likely to imagine that the number of beneficiaries whose situation is improved by BI would be lower than in the case of pensions; anyway, the loss of some beneficiaries would be surely compensated

by the unlimited duration and the unconditional nature of BI compared with present unemployment benefits.

**Table 6**  
**Basic Income compared with present cash benefits in Spain**

|  | Ptas. /<br>month | % of<br>beneficiaries<br>below<br>Optimistic BI | % of<br>beneficiaries<br>below<br>Moderate BI<br>*(plus 50% of<br>contributory<br>benefits) |
|--|------------------|---|---|
| <b>Basic Income</b>  |                  |   |   |
| Optimistic assumption  | 85.884           |   |   |
| Moderate assumption  | 53.202           |   |   |
| <b>Contributory benefits</b>                                       |                  |   |   |
| Average unemployment benefit (1997)                                | 97.000           | n.d.  | n.d.  |
| Average retirement pension (1997)                                  | 81.000           | 70  | 40 *(68)  |
| Average survival pension (1997)                                    | 49.000           | 93  | 80 *(91)  |
| <b>Non-contributory benefits</b>                                   |                  |   |   |
| Unemployment benefit (1997)  | 50.000           | 100   | 100   |
| “Active income” for long-term unemployed (2000)                    | 45.000           | 100   | 100   |
| Minimum income (PIRMI, 1999)                                       | 44.000           | 100   | 100   |
| Rural benefit (PER) (1995)   | 40.000           | 100   | 100   |
| Non-contributory pension (1997)                                    | 35.000           | 100   | 100   |
| <b>Other indicators</b>  |                  |   |   |
| Minimum wage (1999)  | 69.000           |   |   |
| “Life minimum” for a single person without children in IRPF (2000) | 46.000           |   |   |
| Poverty line (50% of average disposable income) (1996)             | 45.000           |   |   |

Source: own calculations and Noguera (2000a, 2000b).

But the above calculations have still to be completed in one way: it should be noticed that, as BI is paid to individuals and not to households, the real gain for an average pensioner's household would be much higher than Table 6 may show, and that many losses would be in fact gains if considered at a household level. In Spain, for example, more than half of the pensioners live with their spouses, most of which are housewives not entitled to any benefit; if a BI would be approved, even under the moderate assumption, the total income of a typical couple of old people would certainly increase, as they would receive two benefits instead of just one. This shows that in order

to analyse BI's impact on equity and distribution it would be necessary to work taking into account family structure and considering households rather than individuals.

To sum up, BI, even if not very high, would improve the situation of most of the beneficiaries of present social protection, including those who receive contributory benefits. The obvious conclusion is that the political opposition to BI would probably not come from present *beneficiaries* but rather from present *contributors* to social insurance systems. As the value of their future benefits is uncertain, it is difficult to decide whether their situation would be improved by BI; they would probably feel that BI is going to worsen their expectations (although, if BI were linked to prices or to other indicators, this would be far from obvious).

To face the problem of the transition between contributory schemes and BI, it is possible to think of three different strategies. The first -radical and politically very risky- would be just to change social quotations into taxation on capital and wages (following the path of the General Social Contribution introduced in France by the Rocard Government in the early nineties, but to a much larger scale). We have already discussed above the obvious difficulty of this radical strategy: it is only necessary to remember the recent protests of many public workers whose pension funds were to be integrated within general Social Security, to imagine what might happen if the whole contributory level was to be abolished and replaced by a BI of equal amount for everyone. So we can consider a second, more moderate, strategy: to keep a certain level of contributory benefits together with the BI, and transform only partially the contributions into taxes. But we also saw that this strategy would result probably in a low BI, and would make the proposal far less redistributive. Let us then move to a third strategy: a gradual replacement of contributory schemes to be developed in the mid-long term. It may be possible to introduce, for instance, a temporary and provisional system of compensations for contributors during a transitional period of, say, 10 or 15 years; all through this period, contributions would be gradually transformed and integrated with the tax system, and at the same time BI would be gradually introduced. Sevilla (1999) or Offe (1992, 1997) see this gradual transformation as feasible. But this strategy is not riskless: the introduction of BI might be stopped and even reversed before arriving to and end, and socio-political struggles during this transitional period would make more uncertain the final result of the process.

Of course, this process could be politically justified in terms of distributive justice and appealing to egalitarian principles. What is at stake here is in fact the opposition between meritocratic (“to each according to his contribution”) and egalitarian (“to each according to his need”) principles of distributive justice. In this respect, Van Parijs (1995) or Offe (1992, 1997) have pointed out that a BI would be more equitable even according to meritocratic principles, because of present spreading of unpaid work in our societies (housework, voluntary work, etc.). In addition, formal employment is today an scarce good and is unfairly distributed, so that there is not an equal opportunity to “contribute”: in Spain, 34% of men and 64% of women over 18 and under 65 are excluded from the labour market (Lapuente & Ortiz, 2000), not to mention the temporary or short-term workers, who have only an episodic relationship with jobs.

But in spite of how justified a BI may be on normative grounds, its political Achilles' heel in Spain would be the likely opposition of 14 million of present contributors to the abolition of contributory benefits (and let us think, in addition, that the Toledo Agreement strengthens even more the contributory principle). Of course

those who would take benefit from the BI would be more than 14 million (including many people among present contributors), because of its radical redistributive impact; but probably they are less powerful and less able of organize a successful social movement.

## **5. The (lack of) debate on Basic Income in Spain**

Until now I have been considering mostly the technical, financial and policy-design problems that the implementation of a BI would have to face in the Spanish state. But it is also necessary to take into account the more direct political possibilities of the idea. And in this sense it can be said clearly that BI is simply not an issue (not even a secondary one) in the Spanish political discussion agenda. That, obviously, makes the way to its realisation even more difficult.

To date, the debate on BI in Spain has been limited only to some academic and minoritarian left-wing political forums. No one of the main Spanish political parties supports BI. PP (conservative, now in government) and PSOE (social-democratic) are growingly committed to welfare-to-work policy designs; the nationalist parties only support the minimum income programs for poors (RMI's, which are conditioned on working performance or training); and even Izquierda Unida (United Left, a coalition of communists and other left-wing groups) doesn't support clearly the proposal: they only advocate for a minimum income guarantee for poor people and long-term unemployed; and they still think of full employment (through public job creation or reduction of working time) as the main objective of economic policy and the best way to give an income to everyone. The political program of IU is in this sense curious: they defend a society in which, as a result of general reduction of working time and public job creation programs, employment opportunities would raise for most of the population; but at the same time they want those excluded from the labour market (even young people seeking for their first job) to be provided with a guaranteed income by the state. Anyway, they don't think this has to do with BI, and they are certainly not clear about the level of compulsion to work that this model would imply (that is, about the conditionality of benefits for those out of employment). In fact, they are proposing something similar to BI, but they do not want to be associated clearly with the idea, because of the fear to be accused of promoting "social parasitism". Probably the same happens among the main unions, who are also afraid of loosing a great part of their power and influence if a BI was ever to be approved.

On the side of advocates, only a little Green party has supported BI -although defining it in a rather confusing way-, but the greens in Spain are divided in three or four different parties, and have not ever achieved any political significance nor representation in any parliament. A minor left-wing organization named Platform for the Defence of Civil Rights is probably the political group who most clearly defends BI. But again its scope and political influence is seriously limited. Finally, religious anti-poverty organizations like Caritas advocate for a decent minimum income guarantee for everyone in need, but have not shifted clearly to the defence of an unconditional BI. A few academics and social scientists are also defending BI proposals, but his work is rather individualistic and isolated from mainstream political debates. Over the last two

years a few articles and interviews on BI have appeared in general information press (*El País*, *El Mundo*), but the idea has often been treated by some journalists as a "funny" or "excentric" one. Nonetheless, some books and articles on BI have appeared in recent years (Raventós, 1999; Iglesias, 1998; Ayala, 1993, 1994, 1996), and two associations to promote BI have been founded (one in Catalonia and another in Leon; the first one has published two issues of a butlettin on BI, *Cuadernos Renta Básica*, and have organized a first conference on BI in Barcelona in 1998). Anyway, although the proposal is slowly spreading in some circles, it can be said that supporters of BI in Spain are few, and that they are dispersed and lacking a defined strategy and an organized framework to defend collectively the idea.

NIT proposals, on the contrary, have often been proposed by mainstream academic thinkers from different sides of the political spectrum (Herce, 1999; Segura, 1995; Sevilla, 1999). Present economy spokesman for the Socialist Party (PSOE), Jordi Sevilla, is an advocate of a universal fiscal income. Even right-wing PP government has introduced for the first time in Spain a personal allowance in income tax (about 45.000 ptas. per month, 270 euros).

Criticism to BI proposals have come, surprisingly, mainly from the left (as long as the right has simply ignored them). The unions, some green groups (Riechmann, 1996), and academics linked to IU (Sempere, 1990), have dismissed the proposal as ethically undefendable and economically unsuitable.

In short, prospects for BI in Spain are not very optimistic in the short and mid term. A lot of pedagogy and political action has to be done in many fields of academic and social life in order to make BI a seriously considered idea within the political agenda and the social movements.

## **Appendix**

### **Sources of the data presented in Tables 4 and 5**

- Spanish State Budget, 1999 and 2000
- Ministry of Work and Social Affairs (MTAS)
- National Institute for Statistics (INE)
- *Family Budgets Survey*, INE, 1995
- *El País Yearbooks*, 1998 and 1999
- *CES Report*, 1998
- *BBV Report*, 1998
- *INVERCO Report*, 1999
- *El Viejo Topo*, n°s 123 and 124
- Other sources: Aguilar, Gaviria & Laparra (1995), Antón (1998), Barea (1996), Barrada (1998), Calero & Bonal (1999), De Pablos & Valiño (1995), Díaz Chavero (1999), Garde (1999), Iglesias (1998), Labandeira (1998), Noguera (2000a, 2000b).

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