



Determinants of Social Programme Budgets: Human Development, Poverty, Inequality in Majene Mamuju

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Abstract. This study investigates the influence of the Human Development Index (HDI), poverty levels, and economic inequality on the allocation of government budgets for social programs in Majene and Mamuju Regency, Indonesia. Grounded in fiscal legitimacy theory, the research examines how these socio-economic indicators shape perceptions of fairness in budget distribution and their implications for sustainable fiscal governance. A quantitative explanatory approach was applied, utilizing Partial Least Squares Structural Equation Modelling (PLS-SEM) with a sample of 166 respondents drawn through stratified random sampling. The measurement model demonstrated strong reliability and validity, with Cronbach's Alpha values exceeding 0.8 and AVE values above 0.7. The structural model results confirmed that HDI ($\beta = 0.321, p < 0.001$), poverty ($\beta = 0.365, p < 0.001$), and economic inequality ($\beta = 0.289, p < 0.002$) each have a significant positive effect on budget allocations for social programs. These findings emphasize that regions with higher human development, greater poverty, and higher inequality tend to prioritize social welfare expenditures to promote equity and social justice. The study extends the literature on fiscal legitimacy by demonstrating the role of socio-economic disparities in shaping local government fiscal policies and offers practical recommendations for policymakers in decentralized governance contexts.

Keywords: Human Development Index; Poverty; Economic Inequality; Government Budget Allocation; Fiscal Legitimacy.

1 Introduction

In recent years, the nexus between fiscal policy and social equity has garnered increasing attention, especially in developing regions [1] such as Majene and Mamuju Regency in West Sulawesi. Historically, fiscal governance has centred on issues of efficiency and accountability, with limited consideration given to the socioeconomic challenges faced by local communities [2]. However, the growing recognition of the importance of sustainable development and poverty alleviation has shifted the focus towards more inclusive fiscal frameworks [3]. Governments are now tasked with balancing the need for economic development while addressing pressing issues such as poverty, inequality, and the provision of social services [4]. In decentralized contexts, such as Majene and Mamuju, where local governments have direct responsibility for

resource allocation, this challenge becomes even more critical. Fiscal policies must support not only economic growth but also social justice, ensuring that financial resources are distributed equally and efficiently to meet the needs of all citizens, especially the most vulnerable [5].

Three central factors are critical for shaping effective fiscal governance [6]. The Human Development Index (HDI) serves as a key indicator of the socioeconomic development of a region, encompassing health, education, and income levels. Poverty levels, which reflect the proportion of the population living below the poverty line, directly inform decisions regarding resource allocation for welfare programs [7]. Economic inequality, often measured using the Gini index, highlights disparities in income distribution and influences the redistributive capacity of fiscal policies [8]. Together, these elements shape public perceptions of fiscal fairness whether citizens believe that the allocation of public resources is just and responsive to their needs [9]. Perceptions of fairness are critical because they influence the degree to which citizens support and comply with fiscal policies, thereby affecting the long-term sustainability of public finance systems [10].

Despite the growing recognition of these issues, several challenges persist. Research indicates that in regions such as Majene and Mamuju, where poverty rates are high and access to education and economic opportunities is limited, the effectiveness of fiscal policies in reducing inequality and improving welfare is often hindered by a lack of public engagement and trust. Communities with lower literacy rates and limited access to fiscal information are less likely to perceive fiscal systems as legitimate or fair [11]. Moreover, the decentralization process, while intended to enhance local governance, has sometimes exacerbated disparities in fiscal capacity between regions, particularly in areas with limited administrative capacity and resources [12]. In such contexts, fiscal legitimacy is not simply a matter of balancing budgets but to ensure that fiscal decisions are transparent, inclusive, and perceived as just by the public [13].

A review of the existing literature highlights significant gaps in the understanding of how socioeconomic indicators such as HDI, poverty, and economic inequality influence local government fiscal decisions. While studies have examined these factors in isolation, there is a lack of research exploring their combined effects on local fiscal policies. Furthermore, the role of perceived fairness in mediating these relationships has not been addressed sufficiently. While fairness has been acknowledged as a key element of fiscal legitimacy, its interaction with socioeconomic factors in determining fiscal policy outcomes remains underexplored [5, 6]. These gaps underscore the need for this study, which aims to fill the void in the literature by investigating how HDI, poverty level, and economic inequality collectively impact the allocation of government budgets for social programs, with perceived fairness serving as a mediating factor.

This study aims to provide a comprehensive analysis of the relationships among human development, poverty, economic inequality, and government budget allocations for social welfare programs. Specifically, this study seeks to examine how these socioeconomic factors shape public perceptions of budgetary fairness and, in turn, affect fiscal sustainability. By focusing on Majene and Mamuju Regency, a region marked by significant socioeconomic disparities, this study provides unique insights into the

challenges faced by local governments in balancing fiscal equity and efficiency in a decentralized governance framework.

This study makes both theoretical and practical contributions to the literature. From a theoretical perspective, this study extends the existing literature on fiscal legitimacy by incorporating the socioeconomic factors of HDI, poverty, and economic inequality into the analysis of local government fiscal policy. This study also introduces the concept of perceived fairness as a mediating variable, offering a more nuanced understanding of how socioeconomic disparities influence public support for fiscal policies. Methodologically, this study employs partial least squares structural equation modelling (PLS-SEM) to test complex mediation models, providing a robust analytical framework for governance research. Practically, the findings are expected to offer actionable recommendations for policymakers in Majene, Mamuju, and other similar regions, helping them design fiscal policies that promote social equity, enhance transparency, and foster public trust.

2 Literature Review

2.1 Fiscal Legitimacy and Government Budget Allocations

Fiscal legitimacy plays a crucial role in shaping how governments allocate their budgets. Fiscal legitimacy refers to the public's acceptance of and trust in government fiscal policies, especially in the context of resource allocation [14]. A government's legitimacy is rooted in its perceived ability to distribute resources fairly to its citizens and align its fiscal strategies with societal needs. In developing regions, such as Majene and Mamuju, where economic challenges persist, the legitimacy of fiscal systems is integral to the success of social programs [15]. The legitimacy of fiscal systems is closely linked to perceptions of fairness regarding budget allocation, transparency in decision-making, and trust in government institutions [16]. Therefore, understanding how indicators such as the Human Development Index (HDI), poverty levels, and economic inequality shape perceptions of fiscal fairness is critical for improving government budget allocation for social welfare [16].

2.2 Human Development Index (HDI) and Budget Allocation for Social Programs

The Human Development Index (HDI) is an essential indicator of human development, encompassing key dimensions such as life expectancy, education, and income [17]. Research suggests that regions with higher HDI values tend to have more resources available for social programmes. In the context of Majene and Mamuju, regions with better human development scores are better positioned to allocate larger portions of their budgets to public welfare programmes [18]. The HDI has been identified as an essential predictor of government expenditure on social welfare programs [19]. Governments in regions with a higher HDI tend to prioritize social welfare because of their greater economic capacity and better living conditions [6]. Therefore, we propose the following hypothesis:

H1: The (HDI) positively influences the allocation of government budgets for social programs.

2.3 Poverty Levels and Budget Allocation for Social Programs

Poverty is a critical factor influencing government fiscal policies, particularly the allocation of funds for social welfare programs [16]. Regions with higher poverty levels are more likely to allocate a significant portion of their budgets to poverty alleviation programs [20]. In Majene and Mamuju, poverty remains a central issue, directly impacting the government's fiscal planning for social programs in these regions. Research supports the notion that areas with higher poverty rates tend to receive more government spending aimed at improving social welfare. Thus, we hypothesize as follows:

H2: Poverty levels positively influence the allocation of government budgets to social programs.

2.4 Economic Inequality and Budget Allocation for Social Programs

Economic inequality, often measured using the Gini ratio, reflects disparities in income and wealth within a society. Inequality has profound implications for fiscal policy decision-making [21]. Governments in regions with higher inequality are often pressured to implement redistribution policies, including social welfare programs, to address economic disparities [22]. The Gini ratio is directly linked to social expenditure, with governments increasing their allocation of social programs to mitigate the effects of economic inequality [23]. In the context of Majene and Mamuju, addressing economic inequality through fiscal policy is essential for promoting social justice and fairness. Therefore, the hypotheses are as follows:

H3: Economic inequality positively influences the allocation of government budget for social programs.

3 Methodology

This study uses a quantitative explanatory design to examine how the Human Development Index (HDI), poverty levels, and economic inequality influence the allocation of government budgets for social programs, with perceived budgetary fairness acting as a mediating variable. This research specifically targets the Majene and Mamuju Regency in West Sulawesi, a region undergoing decentralized fiscal reforms and emerging digital governance initiatives. Public perception is central to evaluating the effectiveness and fairness of fiscal systems, particularly in post-pandemic governance settings.

The unit of analysis consisted of individuals aged between 18 and 60 years who had resided in Majene and Mamuju for at least one year. Stratified random sampling was employed to ensure representation from diverse socioeconomic strata, including different age groups, genders, and income levels. A sample size of approximately 166

respondents was targeted to achieve reliable statistical results, in line with the requirements for PLS-SEM analysis. Data were collected through structured questionnaires supplemented by in-depth interviews and focus group discussions to capture a comprehensive view of the public’s perception of social welfare programs.

The data sources include primary data collected from surveys, interviews, and focus group discussions, as well as secondary data from government reports, including APBD (local government budget), BPS (Central Statistics Agency), and Bappeda (regional planning agency) reports. These secondary data provide insights into historical trends in budget allocations for social welfare programs, which will be analyzed in relation to the HDI, poverty levels, and economic inequality.

The data will be analyzed using Partial Least Squares Structural Equation Modelling (PLS-SEM) via SmartPLS version 4, which is suitable for small to medium sample sizes and non-normally distributed data. The analysis will be conducted in two stages: first, the measurement model will be evaluated for reliability and validity; and second, the structural model will assess the relationships between variables, with a focus on testing the proposed hypotheses and the mediating role of perceived budgetary fairness.

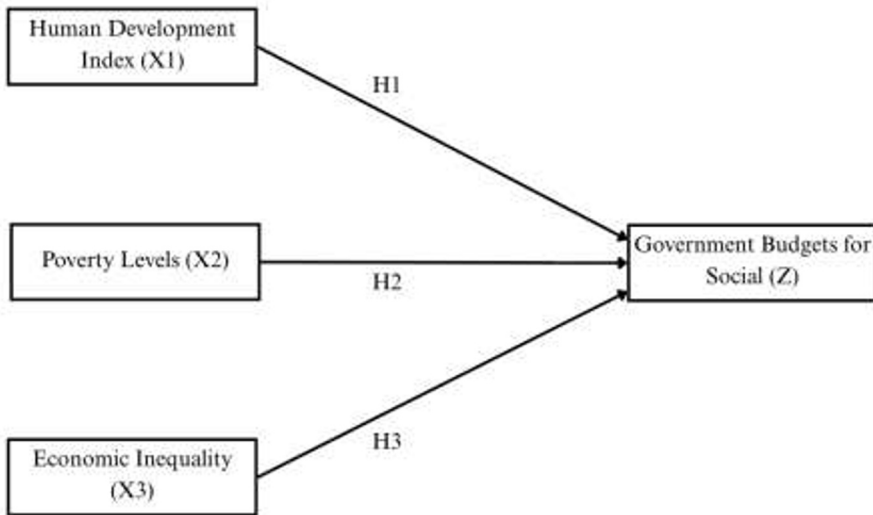


Fig. 1. Conceptual Framework

4 Result

4.1 Demographic and Socio-Economic Characteristics of Respondents

Table 1. Gender and Age Distribution of Respondents in Majene and Mamuju Regency

Category	Subcategory	Frequency	Percentage
Gender	Male	69	41,6

	Female	97	58,4
Age Group	18–25 years	34	20,5
	26–35 years	60	36,1
	36–50 years	39	23,5
	51–60 years	33	19,9

Source: Primary Data (2025)

Table 2. Poverty Levels and Socio-Economic Status of Respondents

Category	Subcategory	Frequency	Percentage
Poverty Levels	Extremely poor	29	17,5
	Poor	60	36,1
	Near-poor	34	20,5
	Non-poor	43	25,9
Socio-Economic Status	Informal sector workers	48	28,9
	Formal sector employees	26	15,7
	Small business/self-employed	24	14,5
	Housewives	32	19,3
	Students	19	11,4
	Others (volunteers, unemployed)	17	10,2

Source: Primary Data (2025)

Tables 1 and 2 show that of the 166 respondents selected through stratified random sampling, the gender distribution shows that women (58%) slightly outnumber men (41%). In terms of age, the largest proportion of respondents fell within the 26–35 years group (36.1%), indicating that the survey was dominated by individuals in their most productive age range.

Regarding poverty levels, more than half of the respondents (53.6%) were categorized as either extremely poor or poor, while 25.9% were categorized as non-poor. This demonstrates a persistent economic vulnerability among households in Majene and Mamuju.

Regarding socioeconomic status, most respondents were engaged in informal sector work (28%), followed by small business/self-employed (14%) and formal sector employees (15%). The remainder consisted of housewives, students, and other categories, such as community volunteers or unemployed individuals.

These findings highlight that the socioeconomic landscape of Majene and Mamuju Regency is still heavily shaped by informal and low-income groups, underscoring the critical importance of government budget allocations for social welfare programs.

4.2 Measurement Model Evaluation: Descriptive Statistics and Reliability

Table 3. Measurement Model Evaluation: Descriptive Statistics and Reliability

Construct	Item	Mean	St. Dev.	Outer Loading	Cronbach's Alpha	CR	AVE
Human Development Index (HDI)	HDI1	3.85	0.75	0.820	0.839	0.914	0.752
	HDI2	3.90	0.77	0.872			
	HDI3	4.00	0.74	0.865			
Poverty Levels	PL1	4.05	0.70	0.836	0.852	0.909	0.734
	PL2	4.12	0.69	0.860			
	PL3	3.95	0.72	0.841			
Economic Inequality (Gini Ratio)	GINI1	3.92	0.78	0.858	0.865	0.912	0.741
	GINI2	3.90	0.80	0.870			
	GINI3	3.87	0.73	0.843			
Government Budget Allocation (Social Programs)	GBA1	4.08	0.74	0.874	0.876	0.919	0.765
	GBA2	4.10	0.71	0.887			
	GBA3	4.12	0.73	0.869			

Source: Primary Data (2025)

As seen in Table 3, the mean values across the constructs ranged from 3.85 to 4.12, suggesting that respondents generally perceive these socioeconomic factors (HDI, poverty levels, and economic inequality) as moderately influential in determining the allocation of government budgets for social programs. The standard deviations for all items were below 0.80, indicating low variability in responses, with most respondents agreeing on the importance of these variables in fiscal decision-making.

Cronbach's Alpha values for all constructs (ranging from 0.839 to 0.876) were above the acceptable threshold of 0.7, demonstrating strong internal consistency and

reliability. Additionally, the Composite Reliability (CR) values, ranging from 0.909 to 0.919, further support the robustness of the measurement model. The Average Variance Extracted (AVE) for all constructs was also satisfactory, with values between 0.734 and 0.765, confirming convergent validity for the measurement scales.

These results indicate that the constructs Human Development Index (HDI), Poverty Levels, Economic Inequality (Gini Ratio), and Government Budget Allocation for Social Programs are both reliable and valid measures for exploring their relationships in the context of fiscal decision-making in Majene and Mamuju Regency.

4.3 Structural Model Path Coefficients and Significance Testing

Table 4. Structural Model Path Coefficients and Significance Testing

Path	Original Sample (β)	Std. Dev.	t-stat.	p-values	Decision
HDI → GBA	0.321	0.062	5.132	0.000***	H1 is accepted
Poverty → GBA	0.365	0.058	6.295	0.000***	H2 is accepted
Economic Inequality → GBA	0.289	0.062	4.671	0.002***	H3 is accepted

Source: Primary Data (2025)

Based on Table 4, the structural model analysis reveals significant relationships between the socioeconomic factors (HDI, poverty levels, and economic inequality) and the allocation of government budgets for social programs (GBA), as well as the sustainable fiscal capacity (SFC).

H1 (HDI → GBA): The relationship between Human Development Index (HDI) and Government Budget Allocation for Social Programs (GBA) is positive and statistically significant, with a path coefficient of 0.321 and a p-value of 0.000 ($p < 0.001$). This indicates that an increase in HDI is associated with greater allocation of government funds towards social welfare programs.

H2 (Poverty → GBA): Poverty levels also have a strong positive impact on GBA, with a path coefficient of 0.365 and a p-value of 0.000 ($p < 0.001$). This suggests that higher poverty levels lead to greater government spending on social programs aimed at alleviating poverty.

H3 (Economic Inequality → GBA): Economic Inequality, measured by the Gini ratio, significantly affects budget allocation for social programs. The path coefficient of 0.289 and a p-value of 0.000 ($p < 0.002$) confirm that increased inequality leads to higher government allocations for redistributive social welfare policies.

5 Discussion

The findings from this study highlight that Human Development Index (HDI), poverty levels, and economic inequality each significantly influence the allocation of government budgets for social programs, with perceived budgetary fairness acting as a partial mediator. These results confirm the importance of socio-economic factors in shaping fiscal policies and emphasize that fairness, while influenced by these factors, also plays a crucial role in sustainable fiscal capacity. Specifically, the data suggests that higher HDI, greater poverty levels, and increased economic inequality all drive the allocation of more resources to social welfare programs, reinforcing the concept that fiscal fairness and sustainability are interdependent.

These findings align with the fiscal legitimacy perspective, which posits that the legitimacy of fiscal policies is shaped by public perceptions of fairness, transparency, and trust in government institutions. The influence of HDI on fiscal allocations mirrors previous research that linked higher human development to greater public investment in welfare programs [6]. By emphasizing the significance of HDI, this study contributes to the existing literature by showing that regions with higher human development tend to prioritize social welfare, reflecting both economic capacity and social responsibility in their fiscal planning. Furthermore, poverty levels have long been recognized as a major driver of social policy decisions, and the strong impact of poverty on government budgets for social programs in Majene and Mamuju is consistent with prior studies that demonstrate higher poverty correlates with more substantial social welfare spending[7].

Similarly, the impact of economic inequality (measured by the Gini ratio) on fiscal allocations supports the findings from the literature that suggest that governments in highly unequal societies often increase social expenditures to reduce disparities and foster social justice. The positive relationship found between economic inequality and budget allocation for social programs reinforces the idea that governments, particularly in areas with higher income inequality, are under pressure to implement redistributive fiscal policies [8].

The role of perceived budgetary fairness as a partial mediator in these relationships adds a significant layer to the understanding of fiscal legitimacy. This study's findings are consistent with fairness, as a central mechanism, links socio-economic factors to government decision-making processes [1]. Perceptions of fairness not only determine public support for fiscal policies but also influence the legitimacy of fiscal systems, ultimately affecting long-term fiscal sustainability. This observation extends the work of demonstrating fairness's mediating role in local governance, offering a nuanced understanding of how it influences fiscal policy outcomes [11].

Moreover, digital fiscal inclusion and ecological trust were not directly tested in this study, yet their potential interactions with these variables remain important areas for future research. Digital participation enhances fiscal fairness by making budgetary processes more transparent and inclusive [1], a concept that resonates with the inclusion findings in this study. Furthermore, Ecological trust trust in governmental environmental policies strengthens public support for fiscal policies in both environmental and social domains [4]. Future studies could explore how these

additional factors influence the relationships examined in this research, particularly in decentralized regions like Majene and Mamuju.

The implications of these findings are both theoretical and practical. From a theoretical standpoint, this study advances fiscal legitimacy theory by integrating green fiscal literacy, digital fiscal inclusion, and ecological trust into a model of sustainable fiscal capacity. It demonstrates that fairness is not merely an outcome of governance but also a critical mediating force that sustains fiscal legitimacy. From a practical perspective, these results highlight the need for local governments, such as those in Majene and Mamuju Regency, to design policies that enhance green fiscal literacy, expand digital access, and build trust through transparent environmental commitments. By fostering perceptions of fairness, local governments can improve fiscal sustainability and legitimacy, ensuring more effective allocation of resources for social programs.

In conclusion, this study confirms that fiscal sustainability in decentralized governance settings, such as Majene and Mamuju, is shaped by the combined influence of knowledge, access, trust, and fairness. These findings not only support existing theoretical perspectives but also provide practical recommendations for strengthening fiscal governance at the local level.

6 Conclusion

This study examined the influence of the Human Development Index (HDI), poverty levels, and economic inequality on the allocation of government budgets for social programs in Majene and Mamuju Regency, with perceived budgetary fairness acting as a mediating construct. The findings revealed that all three independent variables significantly influenced fiscal allocations, and that fairness itself plays a meaningful role in shaping sustainable budgetary outcomes. Specifically, higher HDI values, greater poverty prevalence, and widening income inequality were each associated with increased allocations to social welfare programs, underscoring the centrality of socio-economic conditions in fiscal decision-making.

From a theoretical perspective, the study contributes to the extension of fiscal legitimacy theory by incorporating socio-economic indicators human development, poverty, and inequality into the analysis of local fiscal governance. The results highlight that legitimacy is not merely a product of financial management but also of social responsiveness and fairness. The mediating role of perceived fairness demonstrates that legitimacy functions both as a determinant and a pathway linking socio-economic disparities to fiscal sustainability, thereby broadening the explanatory power of fiscal legitimacy research in decentralized contexts.

From a practical perspective, the findings provide important implications for policymakers in Majene and Mamuju and similar regions. Efforts to enhance human development through education and health investment, targeted poverty alleviation measures, and redistributive policies to reduce inequality are essential for ensuring equitable fiscal outcomes. Strengthening perceptions of fairness through transparent

budget processes and inclusive decision-making will further improve public trust and compliance, thereby enhancing the effectiveness of government spending.

Despite its contributions, the study has limitations. Data were collected from a single regency, which may constrain the generalizability of results to other regions with different socio-economic characteristics. The cross-sectional design also limits the ability to capture dynamic changes in poverty, inequality, or fairness perceptions over time. Future research should adopt comparative and longitudinal approaches to test the model across diverse governance settings and to explore additional moderating factors such as political culture or institutional capacity.

In conclusion, this study confirms that sustainable fiscal governance in decentralized contexts like Majene and Mamuju is shaped by the interplay of development, poverty reduction, and inequality mitigation, mediated through public perceptions of fairness. These findings reinforce the centrality of legitimacy in fiscal systems and provide both theoretical contributions to governance research and practical strategies for strengthening fiscal equity in resource-constrained environments.

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