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Redistributive Effect of Social Transfers in the European Union (2020 – 2024)

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Abstract

Purpose: The main purpose of this article is to measure the redistributive effect of social transfers in the European Union for the period 2020 – 2024.
Design/Methodology/Approach: The methodology used includes: empirical analysis of the dynamics of the Gini coefficient of equivalised disposable income before and after social transfers in the 27 EU Member States (2020 – 2024); measurement of the relative decrease in the Gini coefficient as a result of pensions and other social transfers over time; comparative analysis of results for Bulgaria and EU 27 (average).
Findings: EU Member States have quite different degrees of inequality in income distribution before social transfers. The redistributive effect of social transfers also varies greatly across countries. Bulgaria is among the member states with the weakest redistributive effect of social transfers.
Practical Implications: The findings highlight progress in social protection and the development of the economic and social cohesion of the member states as tasks of the Union.
Originality/Value: The article will contribute to the literature on social protection and redistribution in the EU. We offer a comprehensive view of the social transfer system. In most studies, attention is focused only on pensions or only on other social transfers.
Paper Type: Research paper.

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INTRODUCTION

The world's first modern welfare state was built by German Chancellor Otto von Bismarck (1815 – 1898). In the 1880s, he carried out radical social reform with the adoption of a package of laws, including: Sickness Insurance Act of 1883, Accident Insurance Act of 1884, Old Age and Disability Insurance Act of 1889, etc. Germany's pioneering experience has been followed by other countries in Europe and the world. Bulgaria is among them (National Social Security Institute 2015). Today, social protection is one of the most important functions of the state.

This article is dedicated to the redistributive effect of social transfers in the European Union (EU) for the period 2020 – 2024. Part one examines the distribution of income before social transfers (pensions and other social transfers). In part two, we measure the redistributive effect of pensions, and in part three, the redistributive effect of other social transfers.

INCOME DISTRIBUTION BEFORE SOCIAL TRANSFERS

The distribution of income before social transfers (including pensions) depends on:

- socio-demographic characteristics (including family structures, population ageing, intra-EU mobility, migration, etc.);
- access to education (from the very early stages of the life cycle and before entering the labor market and carrying out economic activity);
- access to healthcare;
- access to housing;
- labor markets functioning;
- incentives for lifelong learning;
- implementing active labor market policies (European Commission. Directorate General for Employment, Social Affairs and Inclusion 2024.)

Table 1 presents the Gini coefficient of equivalised disposable income before social transfers (pensions included in social transfers) in the 27 EU Member States (including the EU 27 average) for a period of five years (2020 – 2024). The Gini coefficient, developed by Corrado Gini in 1912, is a standard statistical measure of economic inequality, ranging from 0 (perfect equality) to 100 (perfect inequality). It calculates the distribution of income or wealth across a population (Gini 1912).

Table 1. Gini coefficient of equivalised disposable income before social transfers (pensions included in social transfers)

(scale from 1 to 100)

	2020	2021	2022	2023	2024
EU 27	50.5	51.8	48.8	48.4	47.8
Belgium	46.1	47.6	46.6	46.3	46.7
Bulgaria	53.4	54.0	52.4	52.9	53.8
Czechia	42.3	44.1	43.1	42.6	42.4
Denmark	49.4	49.2	48.6	48.4	48.0
Germany	54.9	56.4	48.9	48.9	48.7
Estonia	44.7	45.5	45.3	45.4	45.7
Ireland	46.2	46.5	44.7	44.0	41.8
Greece	53.9	54.1	51.7	52.6	51.9
Spain	46.9	50.1	48.1	46.3	45.3
France	57.8	58.8	55.3	54.5	53.3
Croatia	47.2	48.5	44.7	45.0	44.4
Italy	47.6	49.8	49.2	48.0	48.4
Cyprus	47.3	47.2	42.8	41.8	42.7
Latvia	46.8	48.2	46.9	47.0	47.0
Lithuania	49.6	51.2	51.5	51.2	50.5
Luxembourg	58.5	52.2	44.4	45.2	45.7
Hungary	46.4	44.0	43.0	44.0	43.2
Malta	43.9	45.0	44.9	44.0	42.0
Netherlands	47.1	47.0	46.5	47.1	46.2

	2020	2021	2022	2023	2024
Austria	46.7	47.5	47.4	47.4	47.8
Poland	45.3	44.7	44.1	44.4	44.5
Portugal	54.4	55.9	48.9	49.7	48.0
Romania	50.5	52.2	49.7	50.1	45.5
Slovenia	42.3	42.8	41.5	41.4	41.5
Slovakia	38.1	39.7	39.1	37.7	40.9
Finland	48.9	49.4	49.5	48.5	48.0
Sweden	56.0	56.9	46.7	48.1	45.5

Source: Eurostat. 2026a. Gini Coefficient of Equivalised Disposable Income before Social Transfers (Pensions Included in Social Transfers). https://doi.org/10.2908/ILC_DI12B.

The Member States with the highest persistent inequality in the distribution of equivalised disposable income before social transfers (including pensions) are:

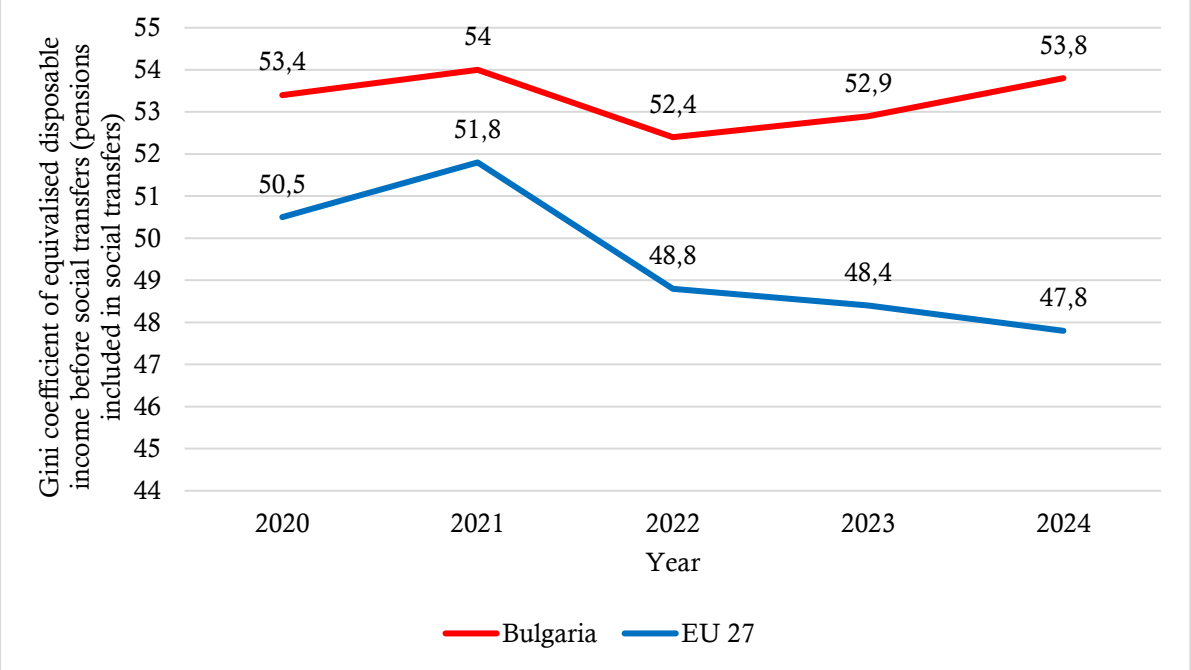
- France – Gini coefficient from 58.8 (highest value) to 53.3 (lowest value);
- Bulgaria – Gini coefficient from 54.0 (highest value) to 52.4 (lowest value);
- Greece – Gini coefficient from 54.1 (highest value) to 51.7 (lowest value).

At the other extreme (with the lowest degree of inequality in the distribution of equivalised disposable income before social transfers /including pensions/) are:

- Slovakia – Gini coefficient from 37.7 (lowest value) to 40.9 (highest value);
- Slovenia – Gini coefficient from 41.4 (lowest value) to 42.9 (highest value);
- Czechia – Gini coefficient from 42.3 (lowest value) to 44.1 (highest value).

Thus, within the research period, the highest value of the Gini coefficient of equivalised disposable income before social transfers (including pensions) was recorded in France (58.8 in 2021), and the lowest – in Slovakia (37.7 in 2023).

In dynamics, most countries maintain a relatively stable level of the Gini coefficient of equivalised disposable income before social transfers (including pensions) with a slight tendency to decrease, with the exception of Lithuania, Estonia and Austria, where inequality is slightly increasing. The largest decline in the Gini coefficient for the period was shown by Luxembourg (nearly 13 points) and Sweden (over 11 points) – see Table 1.



Source: Eurostat. 2026a. Gini Coefficient of Equivalised Disposable Income before Social Transfers (Pensions Included in Social Transfers). https://doi.org/10.2908/ILC_DI12B.

Figure 1. Gini coefficient of equivalised disposable income before social transfers (pensions included in social transfers): Bulgaria and the EU 27

The differential between the Gini coefficient of equivalised disposable income before social transfers (including pensions) in Bulgaria and the EU 27 average increases from around 3 points at the beginning of the period to 6 points in 2024 (see Figure 1).

PENSIONS

Pensions are the most solid social transfer. People in the EU are having fewer children, living longer and the population is aging. According to Eurostat data, the total number of live births in the EU has decreased from 6.80 million children in 1964 to 3.55 million children in 2024 (almost 2 times in 6 decades). For the same period the total fertility rate (the number of live births per woman) dropping from 2.62 in 1964 to 1.34 in 2024 (also almost 2 times). In 2024 the highest total fertility rate was recorded in Bulgaria (1.72), and the lowest in Malta (1.01).

In 2024, life expectancy at birth in the EU was 81.7 years. The highest life expectancy at birth was recorded in Italy and Sweden (both 84.1 years), and the lowest in Bulgaria (75.9 years). Thus, in 2024 the median age of the EU's population reached 44.7 years (from 39.4 years in Ireland to 48.7 years in Italy). Over 1/5 of the EU population is aged 65 or older. Almost half (over 45%) of people aged 50–74 in the EU receive some form of pension.

The current European system of integrated social protection statistics (ESSPROS) Manual and User Guidelines identifies seven pension categories (Eurostat 2016):

- Disability pension (periodic payments intended to maintain or support the income of someone below the reference retirement age who suffers from a disability which impairs his or her ability to work or earn beyond a minimum level laid down by legislation).
- Early retirement benefit due to reduced capacity to work.
- Old-age pension (periodic payments intended to maintain the income of the beneficiary after retirement from gainful employment at the reference age or to support the income of elderly persons /excluding support of limited duration/).
- Anticipated old-age pension (periodic payments intended to maintain the income of beneficiaries who retire before the reference age as established in the relevant scheme).
- Partial pension (periodic payment of a portion of the full retirement pension to older workers who continue to work but reduce their working hours or whose income from a professional activity is below a set ceiling).
- Survivors' pension (periodic payments to people whose entitlement derives from their relationship with a deceased person protected by the scheme /widows, widowers, orphans and similar/).
- Early retirement benefit due to labor market reasons.

Table 2 presents the Gini coefficient of equivalent disposable income before social transfers (pensions excluded from social transfers) in the 27 EU Member States (including the EU-27 average) for the research period. Comparing the data with those in Table 1, the significant decrease in the Gini coefficient as a result of pensions is clearly visible. An interesting detail is that the only country with a Gini coefficient after pensions consistently above 40 for the entire period is Bulgaria (see Table 2). Only Lithuania is close to our result. At the other extreme is Slovakia with a Gini coefficient after pensions of 25 – 26. In the other member states, the Gini coefficient after pensions varies over a fairly wide range (between 28 and 38).

Table 2. Gini coefficient of equivalised disposable income before social transfers (pensions excluded from social transfers)

(scale from 1 to 100)

	2020	2021	2022	2023	2024
EU 27	34.9	35.9	34.9	34.7	34.3
Belgium	32.7	32.9	32.8	31.9	32.6
Bulgaria	43.2	43.9	41.6	40.6	41.7
Czechia	27.5	28.7	28.2	27.9	27.1
Denmark	35.4	35.7	35.2	35.5	35.9
Germany	36.2	38.1	35.6	35.8	35.5
Estonia	34.9	35.1	35.8	35.8	35.3
Ireland	37.3	37.6	36.8	36.5	34.3
Greece	34.5	35.7	34.2	34.7	34.6
Spain	35.5	38.3	36.2	35.0	34.6
France	36.9	37.4	37.5	37.2	37.0
Croatia	31.6	32.3	31.1	32.4	32.2

	2020	2021	2022	2023	2024
Italy	35.2	37.2	36.7	35.7	36.3
Cyprus	32.8	32.7	31.8	31.7	32.3
Latvia	37.2	38.5	37.3	36.8	36.9
Lithuania	39.5	40.5	41.3	40.4	39.8
Luxembourg	37.8	35.4	33.1	34.5	34.0
Hungary	32.6	30.8	29.6	31.5	30.5
Malta	33.5	34.5	34.2	35.0	33.7
Netherlands	33.0	32.1	31.7	32.2	31.6
Austria	33.0	33.5	33.7	33.8	33.9
Poland	31.1	30.6	30.1	30.6	30.4
Portugal	34.1	35.8	35.0	36.3	34.5
Romania	36.3	36.5	34.6	33.3	30.8
Slovenia	28.6	28.0	27.1	27.5	27.9
Slovakia	24.9	26.6	25.3	25.7	26.7
Finland	34.3	34.2	34.7	34.1	33.6
Sweden	35.3	35.5	34.4	35.7	33.6

Source*:* Eurostat. 20206b. Gini Coefficient of Equivalised Disposable Income before Social Transfers (Pensions Excluded from Social Transfers). https://doi.org/10.2908/ILC_DI12C.

For a more precise assessment of the effect of pensions on the distribution of equivalised disposable income, we calculate the percentage change in Gini coefficient of equivalised disposable income due to pensions. The formula is:

$$G_P = \frac{G_2 - G_1}{G_1} * 100 \quad (1)$$

where:
G_P is percentage change in Gini coefficient of equivalised disposable income due to pensions;
G_2 – Gini coefficient of equivalised disposable income before social transfers (pensions excluded from social transfers);
G_1 – Gini coefficient of equivalised disposable income before social transfers (pensions included in social transfers).

The results are presented in Table 3.

Table 3. Percentage change in Gini coefficient of equivalised disposable income due to pensions

(%)

	2020	2021	2022	2023	2024
EU 27	-30.9	-30.7	-28.5	-28.3	-28.2
Belgium	-29.1	-30.9	-29.6	-31.1	-30.2
Bulgaria	-19.1	-18.7	-20.6	-23.3	-22.5
Czechia	-35.0	-34.9	-34.6	-34.5	-36.1
Denmark	-28.3	-27.4	-27.6	-26.7	-25.2
Germany	-34.1	-32.4	-27.2	-26.8	-27.1
Estonia	-21.9	-22.9	-21.0	-21.1	-22.8
Ireland	-19.3	-19.1	-17.7	-17.0	-17.9
Greece	-36.0	-34.0	-33.8	-34.0	-33.3
Spain	-24.3	-23.6	-24.7	-24.4	-23.6
France	-36.2	-36.4	-32.2	-31.7	-30.6
Croatia	-33.1	-33.4	-30.4	-28.0	-27.5
Italy	-26.1	-25.3	-25.4	-25.6	-25.0
Cyprus	-30.7	-30.7	-25.7	-24.2	-24.4
Latvia	-20.5	-20.1	-20.5	-21.7	-21.5
Lithuania	-20.4	-20.9	-19.8	-21.1	-21.2
Luxembourg	-35.4	-32.2	-25.5	-23.7	-25.6
Hungary	-29.7	-30.0	-31.2	-28.4	-29.4
Malta	-23.7	-23.3	-23.8	-20.5	-19.8

	2020	2021	2022	2023	2024
Netherlands	-29.9	-31.7	-31.8	-31.6	-31.6
Austria	-29.3	-29.5	-28.9	-28.7	-29.1
Poland	-31.3	-31.5	-31.7	-31.1	-31.7
Portugal	-37.3	-36.0	-28.4	-27.0	-28.1
Romania	-28.1	-30.1	-30.4	-33.5	-32.3
Slovenia	-32.4	-34.6	-34.7	-33.6	-32.8
Slovakia	-34.6	-33.0	-35.3	-31.8	-34.7
Finland	-29.9	-30.8	-29.9	-29.7	-30.0
Sweden	-37.0	-37.6	-26.3	-25.8	-26.2

Source: Author's own calculations

The largest relative decrease in the Gini coefficient as a result of pensions is present in:

- Sweden: -37.6% (2021);
- Portugal: -37.3% (2020);
- France: -36.4% (2021).

Several countries show a high and persistent relative decrease in the Gini coefficient due to pensions:

- Czechia – between -36.1% and -34.5%;
- Greece – between -36.0% and -33.3%;
- Slovakia – between -35.3% and -31.8%;
- Slovenia – between -34.7% and -32.4%.

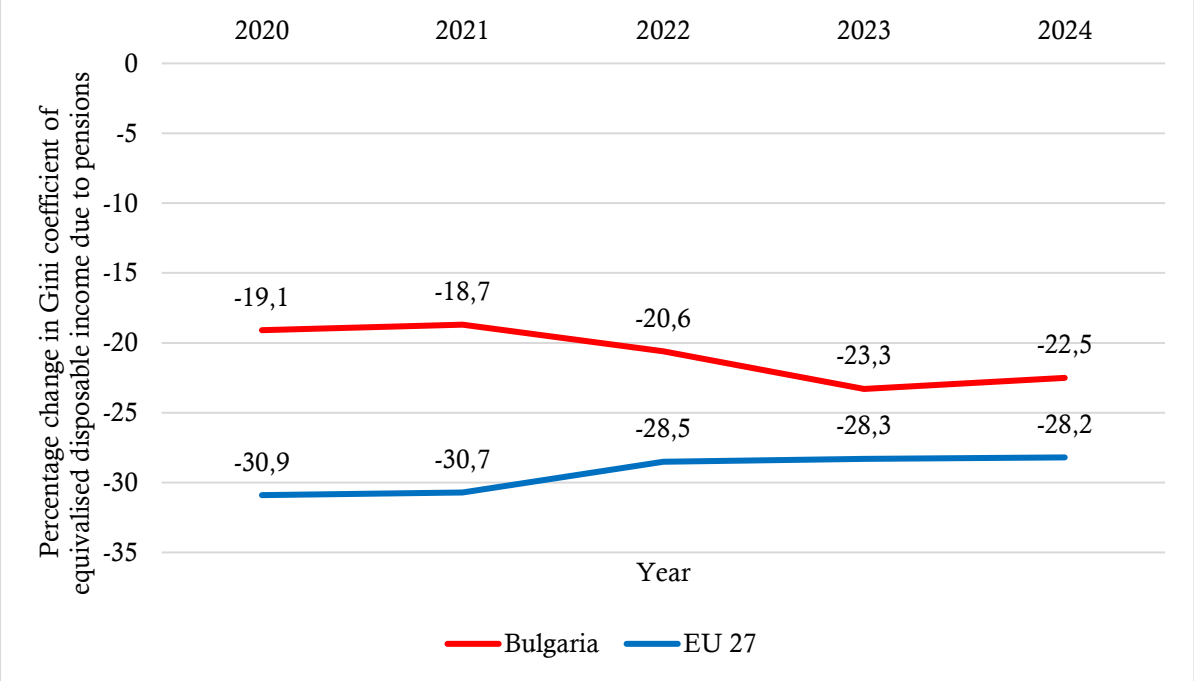
At the other extreme (with the smallest relative decrease in the Gini coefficient, as a result of pensions) are:

- Ireland: -17.0% (2023);
- Bulgaria: -18.7% (2021);
- Lithuania (2022) and Malta (2024): -19.8%.

Some countries show a small and persistent relative decrease in the Gini coefficient due to pensions:

- Latvia – between -20.1% and -21.7%;
- Estonia – between -21.0% and -22.9%;
- Spain – between -23.6% and -24.7%;
- Italy – between -25.0% and -26.1%.

In the remaining EU member states, the relative change in the Gini coefficient of equivalised disposable income as a result of pensions is around -30% (see Table 3).



Source: Author's own calculations

Figure 2. Percentage change in Gini coefficient of equivalised disposable income due to pensions: Bulgaria and the EU 27

The relative decrease in the Gini coefficient as a result of pensions in Bulgaria is smaller than in the EU 27 (average), but the difference is decreasing (from nearly -12 percentage points in 2020 to below -6 percentage points at the end of the period) – see Figure 2.

SOCIAL TRANSFERS (PENSIONS EXCLUDED FROM SOCIAL TRANSFERS)

This part of the paper is dedicated to the redistributive effect of other social transfers (all social transfers that are not pensions). In fact, they provide social protection across the entire spectrum of risks and needs defined by the ESSPROS Manual and User Guidelines (Eurostat 2016):

- Sickness/Health care;
- Disability;
- Old age;
- Survivors;
- Family/children;
- Unemployment;
- Housing;
- Social exclusion not elsewhere classified.

Other social transfers include:

- cash payments to protected people;
- reimbursements of expenditure made by protected people;
- goods and services directly provided to protected people.

Table 4 presents the Gini coefficient of equivalised disposable income after pensions and other social transfers in the 27 EU Member States (including the EU-27 average) for the research period.

Table 4. Gini coefficient of equivalised disposable income

(scale from 1 to 100)

	2020	2021	2022	2023	2024
EU 27	30.0	30.2	29.6	29.6	29.4
Belgium	25.3	24.1	24.7	24.3	24.6
Bulgaria	40.0	39.7	38.4	37.2	38.4
Czechia	24.2	24.8	24.8	24.4	23.7
Denmark	27.3	27.0	27.7	28.2	28.6
Germany	30.5	31.2	29.0	29.4	29.5
Estonia	30.5	30.6	31.9	31.8	30.8
Ireland	27.6	26.6	26.9	27.4	26.4
Greece	31.4	32.4	31.4	31.8	31.8
Spain	32.1	33.0	32.0	31.5	31.2
France	29.2	29.3	29.8	29.7	30.0
Croatia	28.3	29.2	28.5	29.7	29.8
Italy	32.5	32.9	32.7	31.5	32.2
Cyprus	29.3	29.3	29.0	29.3	30.1
Latvia	34.5	35.7	34.3	34.0	34.2
Lithuania	35.1	35.4	36.2	35.7	35.3
Luxembourg	31.2	29.6	29.1	30.6	30.1
Hungary	28.2	27.4	26.9	28.6	28.0
Malta	30.3	31.2	31.1	33.0	30.8
Netherlands	28.2	26.4	26.3	26.5	25.9
Austria	27.0	26.7	27.8	28.1	28.4
Poland	27.2	26.8	26.3	27.0	26.0
Portugal	31.2	33.0	32.0	33.7	31.9
Romania	33.8	34.3	32.0	31.0	28.0
Slovenia	23.5	23.0	23.1	23.4	23.8
Slovakia	20.9	21.8	21.2	21.6	21.7
Finland	26.5	25.7	26.6	26.6	26.1
Sweden	26.9	26.8	27.6	29.5	27.6

Source: Eurostat. 2026c. Gini coefficient of equivalised disposable income. https://doi.org/10.2908/TESSI190.

Comparing the data with those in Table 2, the significant decrease in the Gini coefficient as a result of other social transfers is clearly visible. The country with the highest Gini coefficients of equivalised disposable income after all social transfers is Bulgaria – 40 in 2020 and slightly lower thereafter. At the other extreme (the country with the lowest Gini coefficients of equivalised disposable income after all social transfers) is Slovakia – 20.9 in 2020 and slightly higher thereafter (see Table 4).

Countries with a relatively high Gini coefficient of equivalised disposable income after social transfers are Lithuania (over 35) and Latvia (over 34), and countries with a relatively low Gini coefficient of equivalised disposable income after social transfers are Slovenia (a little over 23), Czechia and Belgium (a little over 24) and Finland (a little over 25). In the other member states, the Gini coefficient after social transfers ranges between 26 and 33.

For a more precise assessment of the effect of other social transfers (all social transfers that are not pensions) on the distribution of equivalised disposable income, we calculate the percentage change in Gini coefficient of equivalised disposable income due to other social transfers. The formula is:

$$G_{ST} = \frac{G_4 - G_2}{G_2} * 100 \quad (1)$$

where:
G_{ST} is percentage change in Gini coefficient of equivalised disposable income due to other social transfers;
G_4 – Gini coefficient of equivalised disposable income;
G_2 – Gini coefficient of equivalised disposable income before social transfers (pensions excluded from social transfers).

The results are presented in Table 5.

Table 5. Percentage change in Gini coefficient of equivalised disposable income due to social transfers (pensions excluded from social transfers)

(%)

	2020	2021	2022	2023	2024
EU 27	-14.0	-15.9	-15.2	-14.7	-14.3
Belgium	-22.6	-26.7	-24.7	-23.8	-24.5
Bulgaria	-7.4	-9.6	-7.7	-8.4	-7.9
Czechia	-12.0	-13.6	-12.1	-12.5	-12.5
Denmark	-22.9	-24.4	-21.3	-20.6	-20.3
Germany	-15.7	-18.1	-18.5	-17.9	-16.9
Estonia	-12.6	-12.8	-10.9	-11.2	-12.7
Ireland	-26.0	-29.3	-26.9	-24.9	-23.0
Greece	-9.0	-9.2	-8.2	-8.4	-8.1
Spain	-9.6	-13.8	-11.6	-10.0	-9.8
France	-20.9	-21.7	-20.5	-20.2	-18.9
Croatia	-10.4	-9.6	-8.4	-8.3	-7.5
Italy	-7.7	-11.6	-10.9	-11.8	-11.3
Cyprus	-10.7	-10.4	-8.8	-7.6	-6.8
Latvia	-7.3	-7.3	-8.0	-7.6	-7.3
Lithuania	-11.1	-12.6	-12.3	-11.6	-11.3
Luxembourg	-17.5	-16.4	-12.1	-11.3	-11.5
Hungary	-13.5	-11.0	-9.1	-9.2	-8.2
Malta	-9.6	-9.6	-9.1	-5.7	-8.6
Netherlands	-14.5	-17.8	-17.0	-17.7	-18.0
Austria	-18.2	-20.3	-17.5	-16.9	-16.2
Poland	-12.5	-12.4	-12.6	-11.8	-14.5
Portugal	-8.5	-7.8	-8.6	-7.2	-7.5
Romania	-6.9	-6.0	-7.5	-6.9	-9.1
Slovenia	-17.8	-17.9	-14.8	-14.9	-14.7
Slovakia	-16.1	-18.0	-16.2	-16.0	-18.7
Finland	-22.7	-24.9	-23.3	-22.0	-22.3
Sweden	-23.8	-24.5	-19.8	-17.4	-17.9

Source: Author's own calculations

The largest relative decrease in the Gini coefficient as a result of other social transfers is present in:

- Ireland: -29.3% (2021);
- Belgium: -26.7% (2021);
- Finland: -24.9% (2021).

Several countries show a high and persistent relative decrease in the Gini coefficient due to other social transfers:

- Sweden – between -24.5% and -17.4%;
- Denmark – between -24.4% and -20.3%;
- France – between -21.7% and -18.9%.

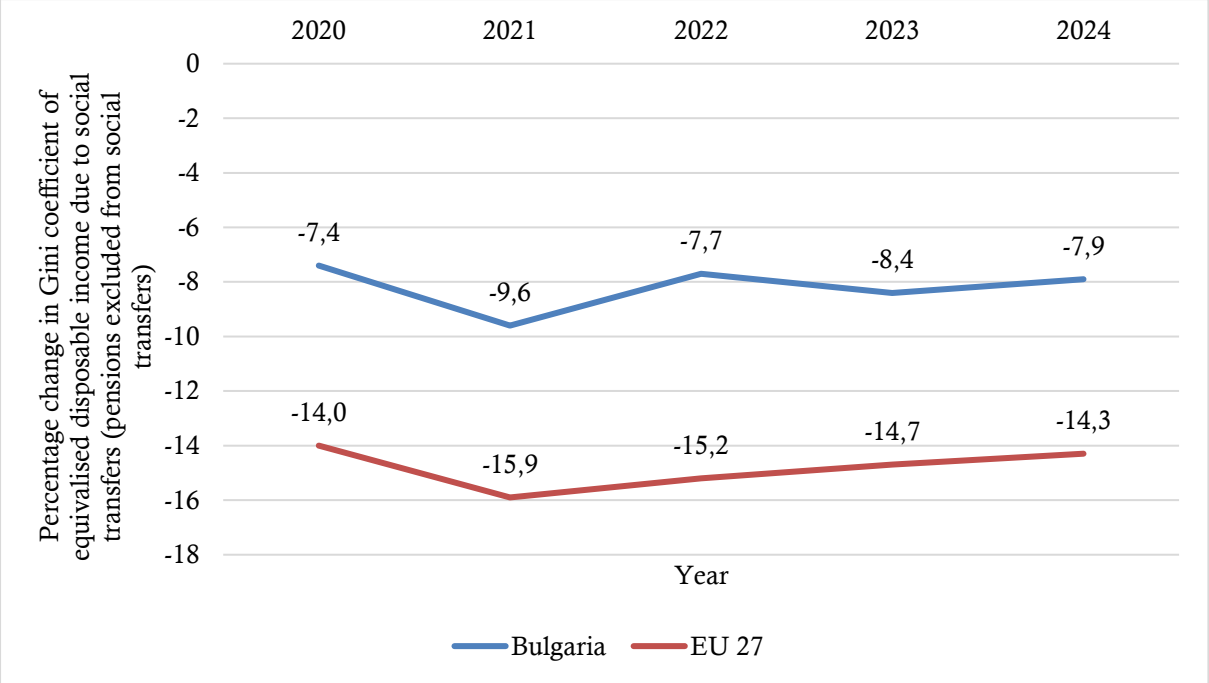
At the other extreme (with the smallest relative decrease in the Gini coefficient, as a result of other social transfers) are:

- Malta: -5.7% (2023);
- Romania: -6.0% (2021);
- Cyprus: -6.8% (2024).

Some countries show a small and persistent relative decrease in the Gini coefficient due to other social transfers:

- Portugal – between -7.2% and -8.6%;
- Latvia – between -7.3% and -8.0%;
- Bulgaria – between -7.4% and -9.6%.

In the remaining EU member states, the relative change in the Gini coefficient of equivalised disposable income as a result of other social transfers varies over a fairly wide range (between -20% and -10%) – see Table 5.



Source: Author's own calculations

Figure 3. Percentage change in Gini coefficient of equivalised disposable income due to social transfers (pensions excluded from social transfers): Bulgaria and the EU 27

The relative decrease in the Gini coefficient as a result of other social transfers in Bulgaria is smaller than in the EU 27 (average) and the difference is relatively constant (around 7 percentage points) – see Figure 3.

CONCLUSION

The member states with the highest persistent inequality in the distribution of equivalised disposable income before pensions and other social transfers are France, Bulgaria and Greece, and the member states with the lowest degree of inequality in the distribution of equivalised disposable income before pensions and other social transfers are Slovakia, Slovenia and Czechia. In dynamics, most countries maintain a relatively

stable level of the Gini coefficient of equivalised disposable income before pensions and other social transfers with a slight tendency to decrease, with the exception of Lithuania, Estonia and Austria, where inequality is slightly increasing.

The largest relative decrease in the Gini coefficient as a result of pensions is present in Sweden, Portugal and France, and the smallest relative decrease in the Gini coefficient, as a result of pensions was recorded in Ireland, Bulgaria and Lithuania.

The largest relative decrease in the Gini coefficient as a result of other social transfers is present in Ireland, Belgium and Finland, and the smallest relative decrease in the Gini coefficient, as a result of other social transfers was recorded in Malta, Romania and Cyprus.

The relative decrease in the Gini coefficient as a result of pensions and other social transfers in Bulgaria is smaller than in the EU 27 (average).

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