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### **BOOK REVIEWS**

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Judith Bartfeld, Craig Gunderson, Timothy M. Smeeding, and James P. Ziliak, eds. 2016. SNAP Matters: How Food Stamps Affect Health and Well-Being. Stanford University Press: Stanford, CA, USA. ISBN: 9780804794466, 288 pp., \$27.95 (paperback).

Reviewed by Bruce Weber, Oregon State University

The U.S. Congress authorized the Food Stamp Program in 1964 "to safeguard the health and well-being of the nation's population and raise levels of nutrition among low-income households." Renamed the Supplemental Nutrition Assistance Program (SNAP) in 2008, this program has become one of the nation's most effective antipoverty programs, serving the second largest number of participants of all safety net programs. In *SNAP Matters: How Food Stamps Affect Health and Well-Being*, Judith Bartfeld, Craig Gunderson, Timothy Smeeding, and James Ziliak have brought together leading scholars to provide policymakers and researchers an excellent and comprehensive review of the program's effects on poverty, food insecurity, food choices, health and nutrition, and obesity and its interactions with other safety net programs.

The editors introduce the volume by reviewing the evolution of SNAP and providing a masterful summary of each of the eight chapters, highlighting each chapter's original contribution and the implications for policy, along with needed future research opportunities. This comprehensive SNAP overview and introduction to the book's findings alone is worth the price of the volume.

Chapter 1, written by James Ziliak, explores the factors that have affected the growth of the SNAP program since 1980. His answer to the question "why are so many Americans on Food Stamps?" focuses on the role of the economy (cyclical labor market forces and longer term growth in income inequality), public policy changes (both SNAP policies and changes in welfare and tax policy), and demographics (changes in age, size, and composition of households). He provides a succinct critical review of previous studies of the relative contribution of the economy and policy to the rise in SNAP participation, and then presents his own original analysis of changes in SNAP participation over 1980-2011. He finds that, over the entire 32-year period "changing unemployment rates along with the income distribution account for 37 percent of the one third increase in SNAP participation. However, food policies take center stage with a substantial 76

percent of the growth, whereas nonfood policies such as the EITC and welfare reform have kept SNAP participation in check, as have changing demographics of the American household" (pp. 36-37). He notes that, post-2000, the economic changes have become more important than policy changes as the main driver of SNAP participation.

The next two chapters provide estimates of the impact of SNAP on poverty (Chapter 2) and food insecurity (Chapter 3). In Chapter 2, Laura Tiehen, Dean Jolliffe, and Timothy Smeeding show that a broad spectrum of demographic groups receive SNAP benefits but also that it is targeted to those who are most in need, with a larger than proportional share of benefits going to those below 50 percent of the poverty line. At the same time, it has increasingly become an important support for the working poor. Their estimates using data from the Current Population Survey-Annual Social and Economic Supplement (ASEC) suggest that SNAP reduces poverty by 5 to 10 percent, and more in recessionary times. They also estimate the impact of SNAP on the depth of poverty (the mean distance below the poverty line) and a measure of the severity of poverty, finding particularly important effects on depth and severity for children. When they correct for the underreporting of SNAP participation in ASEC, they estimate that the antipoverty effect is twice as large, suggesting that SNAP is the nation's most effective antipoverty program among the nonelderly.

In Chapter 3, Christian Gregory, Matthew Rabbitt, and David Ribar explore whether SNAP reduces food insecurity. They carefully review theory that suggests SNAP should reduce food insecurity and previous literature that has produced very divergent results, including some that found the expected relationship of SNAP reducing food insecurity. Using recent data from the Current Population Survey Food Security Supplement, they conclude that model specification choices likely impact the robustness of reported results and they suggest several directions for additional research.

Chapters 4, 5 and 6 seek to understand the effects of SNAP on food consumption, health and nutrition, and obesity. Hilary Hoynes, Leslie McGranahan, and Diane Schanzenbach explore in Chapter 4 the question of whether households spend more on food than the dollar value of the SNAP benefit received. The answer to this question is critical to the design of the safety net, as it clarifies whether SNAP participants would be better off with cash than with a benefit that can be used only on food purchases. If most households do spend more on food than the SNAP payment, then the households are "inframarginal" and will treat SNAP payments just as they would cash, so that programs restricting the food items that can be purchased with SNAP will likely not have much effect. They find that a considerable share of participants spend above and beyond program limits which suggests the benefits are treated similarly to cash in this instance.

In Chapter 5, Marianne Bitler examines the health and nutrition impacts of SNAP. She opens by demonstrating the difficulty of estimating SNAP impacts on health because of adverse selection (SNAP participants are less healthy than nonparticipants), presenting evidence from two national surveys of health and nutrition about the poorer nutrition and health status of SNAP participants. She then reviews approaches to avoid selection bias (cross-area differences in program rules, event studies that examine differences in when programs were introduced, and experimental approaches) and critically reviews the literature on the effects of SNAP on health and nutrition. She concludes by suggesting that greater use of state-level policy variation and greater use of experimental design are two innovations that could enrich the understanding of SNAP health and nutrition impacts.

Craig Gunderson addresses the concern that SNAP may have played a part in the increase in obesity in the U.S. over the past several decades in Chapter 6. His examination of the association between income and obesity in the National Health and Nutrition Examination Survey finds that obesity is lower at higher income levels, suggesting that one would not expect to find a positive association between SNAP and obesity. Gunderson reviews some recent journal articles examining the effect of SNAP on obesity, considering only those that address potential selection bias. He finds "little evidence that SNAP is associated with higher probabilities of obesity among participants relative to eligible nonparticipants" (p. 177). He then discusses how imposition of new restrictions on SNAP purchases would affect participation, arguing that such restrictions would result in lower participation due to added stigma and transactions costs.

Chapters 7 and 8 explore how SNAP interacts with other safety net programs. In Chapter 7, Judith Bartfeld describes food assistance programs for children consisting of SNAP (serving 24 percent of school-age children in the U.S), the National School Lunch Program (NSLP), and the School Breakfast Program (SBP), which serve 39 percent and 19 percent, respectively, of U.S. school-age children. The chapter examines how these programs have become increasingly linked during the past decade in ways that link SNAP eligibility rules and participation with access to free and reduced-price breakfasts and lunches for school-age children, and how variation in access to SNAP can have spillover effects on school meal programs. The chapter also provides a fascinating look at how families sequence and bundle the three programs as they address their food needs.

Chapter 8 expands the exploration of safety net use by examining the extent to which SNAP participants also participate in other major safety net programs (not including food assistance or medical assistance). In this chapter, Robert Moffitt provides a brief and clear discussion of the SNAP eligibility and how receipt of other programs affects SNAP eligibility and benefits. He then provides new evidence from the Survey of Income and Program Participation about participation in nine other programs in 2008-2009 prior to the major legislated program expansions in response to the Great Recession, showing that over three quarters of the SNAP participants participate in one of these programs (91 percent if the tax credits are included). Moffit also examines the issue of high marginal tax rates faced by multiple program participants as the programs phase out as incomes increase. While not denying that high marginal tax rates could create work disincentives in some cases, he concludes that these cases represent a small portion of the caseload.

The volume concludes with a very thoughtful evaluation by the editors on four types of proposals that have been considered in current discussions about SNAP reform based on research presented in the book. They conclude that: (1) *funding SNAP through block grants* would "severely jeopardize" the capacity of SNAP to respond to recessions and reduce poverty and food insecurity and would fundamentally change the role of SNAP in the social safety net; (2) *imposing restrictions on SNAP purchases* would reduce SNAP participation without affecting food choices or obesity; (3) work disincentives of receiving SNAP are small, and lowering the SNAP benefit reduction rate would be a more effective way of increasing the labor supply of SNAP participants than *requiring work as a condition for SNAP receipt*; and (4) introducing provisions to *reduce fraud* by reducing rates of trafficking – estimated at 1 percent of SNAP payments – and overpayments – estimated at 3 percent of payments – would likely not be as cost effective as other expenditures. They conclude by identifying some areas in which research could inform policy to make SNAP more effective in reducing food insecurity.

It is impossible in a short review to capture the richness and rigor of the discussion on estimating causal effects evident in these chapters. Chapters 3 through 6 of this volume should be of particular value to students interested in policy and program evaluation, as both the challenges and methodological approaches for addressing these challenges are clearly and concisely outlined.

This extraordinary volume is a must-read for anyone wishing to understand the SNAP program. One can only hope that as policymakers consider changes to the SNAP program and the broader safety net, they will draw on the evidence and insight in this book.

# Thomas Pogge and Krishen Mehta, eds. 2016. *Global Tax Fairness*. Oxford University Press: Oxford, U.K and New York, NY, USA. ISBN: 9780198725343, 384 pp., \$110.00 (hardcover).

Reviewed by Perry Ferrell, West Virginia University

Global Tax Fairness is a collection of proposals intended to bring more equity and efficacy to taxation internationally with the aim of reducing global poverty. The introduction is framed around the Millennium Development Goals and wealth inequalities across people and countries. The editors pose that past generations did not have the efficiency to solve global poverty but humanity possesses the ability to solve poverty in the modern era. After a discussion of lump sum transfers from the rich to the poor as a means to reduce poverty, they state modern institutions created by multinational corporations, banks, industry, hedge funds, and billionaires are the main barrier to achieving such transfers.

The contributors come from a wide variety of backgrounds as well as the editors, who have experience in philosophy and industry. The book is comprised of fifteen chapters, organized into four sections. The first section discusses how to stop "illicit financial flows" and create financial transparency aimed at individual wealth holders. This section is followed up by papers on taxation and multinational corporations, analyzing tax policy, accounting practices, and legal structures of taxes in the complex global business environment. The third section focuses on financial taxes and adjustments that can be made within the current financial system, while the fourth section analyzes additional adjustments to the institutions of global taxation.

In the first chapter by Itai Grinberg, an information transfer system is proposed as part of international financial law which would be shared by tax authorities around the world to combat tax avoidance. The purpose of this proposal is targeted at giving countries information about wealth held by its citizens off shore. Intended to primarily aid developing countries, the proposal would reduce the information asymmetries so countries can tax all wealth held by their citizens.

James S. Henry concludes the section on individual taxation with the chapter titled *Let's Tax Anonymous Wealth*. He proposes to tax accounts where the benefactor is unknown at a rate of 0.5 percent a year. The chapter provides information on the quantity of wealth held in anonymous accounts globally to shed light on the issue. The policy proposal is one of the most novel and feasible included in the book. The chapter assumes anonymous accounts only have value to tax dodgers. However, as simple as it may seem, the chapter is negligent of any inefficiencies imposed by the tax such as dead weight loss that are core principles of basic economics. It proposes to use the revenues raised by this tax to finance climate change relief. The chapter sells this tax as a small cost with a huge benefit but taxation is a two-sided coin. It does not account for possible inefficiencies on the spending side of the tax revenues.

The book proceeds to Richard Murphy's chapter, the first in the section on corporate taxes, who as an accountant provides an interesting proposal for country-by-country tax reporting for corporations. The chapter is a good summary of an idea that would be overlooked by those in other academic fields who may not think of changes in accounting practices first when forming policy proposals. The main point of the chapter is to require multinational corporations to report balance sheets by country of operation. It claims a uniform global scale is the most efficient way to go about corporate taxation. Three areas of support are highlighted: a demand for accountability, transparency, and taxes, where change would be mutually beneficial. The chapter is interesting because the proposal would also provide a benefit for multinational corporations (MNC). MNCs that expend resources to shift balance sheets inter-state in order to reduce tax rates would have some gain from uniform institutions. The chapter outlines a change in accounting practices which is simple in nature and feasible because of the benefit to businesses.

Edward. D Kleinbard's contribution is aimed at the occurrence of what is called stateless income, the practice of businesses transferring taxes to countries other than their home country or the country where the taxed factors are produced or sold. The chapter is based on a case study of Starbucks as an example of tax planning when corporations move assets internationally for tax purposes. Proposals to end this effect include the introduction of tax schemes based on a corporation's geographic nexus and another schedule where corporations are taxed upon chosen factors. The reforms highlighted here are more abstract than some proposed elsewhere in the book. The following chapter analyzes the Arm's Length Standard (ALS) and Lorraine Eden discusses manipulations of transfer pricing amongst companies. A history of the ALS is provided, as it has been the main rule in taxation of intra-firm transfers for decades. Two issues with ALS are brought up, abusive transfer pricing and lack of comparable trades. The chapter highlights the latter as an issue at the core principle of transfer pricing and concludes this makes the idea obsolete. The reforms in theses chapters continue the theme of the book by defining fairness in terms of statutory inter-country concerns, while the perspective of fairness by tax burden is not considered. If the volume considered economic fairness, it could not ignore the public finance literature that suggests the corporate tax rate should be zero.

Lee Corrick continues the discussion of the complexities of taxation and corporations in a global environment. The chapter aims to summarize current work and proposals on tax reform, particularly base erosion and profit shifting (BEPS), which the author claims is undermining the fabric of the tax system. The chapter highlights current efforts to improve standards by the OECD and G20, as well as outlining numerous actions to reduce or eliminate BEPS. The chapter acknowledges that taxation is limited by the boundaries of a country's sovereignty and names a current program, Tax Inspectors Without Borders, that aims to improve tax audit skills of less developed nations and allow them to capture more tax revenues. This initiative is proposed for adoption as an OECD program targeted at peer to peer assistance.

The purpose of Peter Wahl's chapter is to renew discussion of the Financial Transaction Tax (FTT), which is a proposal under consideration at the EU Parliament. A claim is made that civil society cannot exist without taxation and the author defines the FTT as a good tax. The FTT is not a new idea, taxing financial transactions similar to how consumption transactions are taxed, and is aimed at reducing speculation with minimal outside negative consequences. This idea has gained significant traction following the 2008 financial crisis. The study of the FTT differentiates itself from much of the book because it is a process actually underway.

Sol Picciotto begins the fourth section, aimed at tax institutions, with an idea to reform international tax codes so that companies are treated as a single entity instead of separate parts in their respective countries of operation. The proposal is a complete restructuring of taxation by starting with the assumption that the current system is beyond repair. Fundamental to this reform is reorganizing the tax system so corporations are always treated under one single banner. The new tax structure proposed is three tiered: singular reporting by companies, a system to divide tax revenues amongst the recipients, and an arbitration system for the inevitable disagreements that would arise between sovereign nations. The chapter concludes that this fundamental restructuring of tax codes is the panacea of tax reform. The following chapters on international tax institutions by Harald Tollan and Vito Tanzi call for an International Convention on Financial Transparency and a World Tax Authority, respectively. These chapters continue to push a narrative for a globalized governing body for tax regulation, or aims to reduce information asymmetries between countries.

Johnny West seeks to reduce impacts of the resource curse by changing the rules under which corporations and governments contract for natural resources. This proposal would tax the rate of return on natural resources being extracted to generate more revenues for impoverished nations that contain vast natural resources. This solution to the natural resource curse is negligent of the eventual competition between countries over taxes as discussed in the previous chapter by Nicholas Shaxson and John Christensen. Both reforms would be required to realize any gains, and implementers must be careful not to raise the costs of extraction, so that it may sort back into more developed countries like the under-extracted U.S. oil reserves.

Global Tax Fairness provides readers with numerous suggested reforms to taxation in the 21<sup>st</sup> century with an international perspective. Reforms include tax proposals for individuals, corporations, transactions, accounting practices, and deeper institutional restructuring. While noble is the book's goal of taxation reform primarily to aid disadvantaged nations, this is not a revolutionary idea. Easterly (2013) posits that top down reforms similar to those highlighted here have not improved the situation of global poverty as intended. The highlighted reforms in the book focus on statutory fairness and not fairness of tax incidence. The economic perspective of fairness in terms of tax burden is not considered in this volume. However, the variety of interesting ideas related to global taxation and institutions presented make this a worthwhile read for anyone interested in this timely issue.

#### References

Easterly, William. (2013). The Tyranny of Experts: Economists, Dictators, and the Forgotten Rights of the Poor. Basic Books: New York, NY.

Joan Youngman. 2016. A Good Tax: Legal and Policy Issues for the Property Tax in the United States. Lincoln Institute of Land Policy: Cambridge, MA, USA. ISBN: 9781558443426, 278 pp., \$30.00 (paperback).

Reviewed by Chris Mothorpe, College of Charleston

Property taxes serve as the primary source of revenue for many local governments across the U.S. A homeowner's property tax bill is calculated as a percentage of the fair market value of real property, and the fair market value of real property is determined by the local government through an assessment process. To reduce the tax liability of property owners, municipalities may offer exemptions to influence homeowners' decisions or assess land differently, depending on its

use, to encourage land to be employed in a specific manner. The widespread use of property taxes and the process through which tax bills are generated has led to several important policy debates and policy responses regarding the fairness, equity, limitations, and impacts of the tax. For example, school districts often receive the majority of their revenues from property taxes. Since tax bills are based on the fair market value of real property, relying solely on property taxes to fund schools may lead to unequal school funding across districts.

A Good Tax offers a discussion on the property tax, its positive and negative aspects, notable issues with its implementation, and relevant policy debates and policy responses. The author's stated objectives are to: 1) examine the operation of the property tax and 2) examine alternative ways of addressing the policy challenges it faces. To achieve these goals, the author frames the discussion in the appropriate historical context and synthesizes previous research results to highlight multiple aspects of policy debates. In particular, the use of case studies, court cases, newspaper articles, and previous research provides tangible evidence highlighting the author's arguments and allows the reader to connect the key arguments to the real world. The end result is a book that offers a detailed and in-depth deposition of the property tax and relevant policy debates.

The text is organized in an intuitive manner by first discussing the characteristics of the property tax before moving into policy issues. The first three chapters provide a general overview of the property tax itself. Chapter 1 argues why the property tax is a "good" tax, provides a brief history of the property tax, and discusses different characteristics of the property tax. Chapter 2 discusses the "fairness" of the property tax, with a large part of the discussion focused on the progressiveness, or conversely the regressiveness, of the tax. Chapter 2 also introduces the three competing views of the property tax: 1) traditional, 2) capital, and 3) benefits. Chapter 3 addresses issues surrounding the valuation of real property and assessment issues that arise when implementing a property tax. The final nine chapters discuss several notable issues, policy debates, and policy responses, often through the use of case studies of specific states. Chapters 4 and 5 discuss two special uses of tax proceeds – school finance and tax increment financing while Chapters 6 through 10 discuss treatment of specific properties such as low income housing, farmland, and exemptions. Finally, Chapters 11 and 12 discuss tax limitations and market value assessment.

While the book provides a thorough overview of the tax and policy debates, it does not address special purpose tax districts, which is an emerging area of study in the literature. Special purpose tax districts typically exist to provide a highly specific service such as fire protection, or to fund infrastructure development. Typically, these districts exist separately from other forms of local government; however, a special purpose tax district's boundaries may overlap the boundaries of one or more local government. Similar to school districts, the primary revenue source for special purpose tax districts is the property tax, and the use of special district financing may lead to similar problems faced in school funding. Given the recent rise in the number of special purpose tax districts across the U.S., a discussion covering these units of government would have been beneficial. However, there are tangible lessons to be inferred from Chapter 4 which covers property taxes and school finance.

The book serves as a strong introduction to the property tax and important issues related to its implementation. The text is written in a non-technical manner, which improves the readability. A limited number of figures also improves the readability, but sometimes reduces the overall effectiveness of the argument. This is especially true in the early chapters where a reader unfamiliar with the property tax and how it is calculated or assessed may struggle to comprehend key portions.

Taking these points into consideration, the text is well-suited for academic researchers conducting or beginning research on the property tax as well as policymakers. A key benefit that the text may provide to academic researchers is that it collects important research results and coalesces them into a readable discussion. This is in contrast to the usual process undertaken by researchers, which is to identify, collect, summarize, and incorporate articles from different academic journals into their current research projects. Additionally, the text has potential use as a textbook for graduate level courses; however, the instructor may need to supplement the course with some basic knowledge of the property tax (e.g. property tax calculations).

In conclusion, *A Good Tax* is a well-organized text that discusses the property taxes and important policy debates and policy responses surrounding it. I recommend the text for academic scholars who are conducting or are beginning to conduct research on property taxes as well as policymakers. I also recommend the text for use in graduate courses that cover property taxation. However, in either case, I recommend the reader first become familiar with some basic information regarding property taxes. Given that property taxes are used throughout the U.S. as the primary source of revenue to local governments and school districts, they are unlikely to be replaced in the near future; therefore, there will continue to be debates surrounding the tax. *A Good Tax* provides a solid foundation for scholars and policymakers seeking to introduce themselves to, or further their knowledge of, the property tax.

## Paul Mosely. 2015. *The Politics of Poverty Reduction*. Oxford University Press: Oxford, UK and New York, NY, USA. ISBN: 9780198743750, 432 pp., \$50.00 (paperback).

Reviewed by Joylynn Pruitt, West Virginia University

This book addresses the persistent problem of systemic global poverty within a political economics framework, utilizing previously established theory combined with contemporaneous issues and data. The goal of the analysis is twofold: first, to deeply formulate the characteristics of global poverty, emphasizing the importance of political and social institutions and second, to apply these findings to case studies of developing nations. By taking advantage of the recent global trend toward a reduction in global poverty, this work identifies traits within developing nations that have helped and hindered poverty reduction. Most notably, the author focuses on a number of pro-poor policies and their interaction with political structures and processes within developing nations. With a historical and analytical lens, the author evaluates a set of ten pro-poor policies, including improvements in the investment climate, pro-agriculture policies, and labor-intensive markets. Thus, the book is constructed to provide a thorough examination of the global movement toward poverty reduction, with an emphasis on within-country political initiatives that have provided nations with the means to successfully implement pro-poor policies.

The research goal is summarized with one simple statement: "[Many] cases exist where it has suited the interests of the elite to make alliances either with the poor or of indirect benefit to the poor, and the central question of this book is, 'when and why is this likely to happen?' [emphasis added]" (pg. 11). Five answers, which comprise the book's thesis, are proposed and continuously evaluated throughout the first section of the book: (1) poverty reduction is more likely to happen if the elite finds it beneficial to form strategic alliances with the poor, (2) political stability, combined with institutional capacity, is necessary, (3) poverty reduction is more likely to be aided by labor-intensive markets, (4) certain pro-poor fiscal policies matter, and (5) the critical importance of the relationship between donors and international financial institutions. In fact, in contrast with the foreign aid-centric policies of the 1970s, the author finds that many pro-

poor efforts in middle-income developing nations were not dependent on aid. Hence, the book provides an updated, cohesive analysis that presents a variety of nation-specific experiences along with generalized results to describe the "ingredients" necessary for successful implementation of anti-poverty policy.

Beginning with Chapter 2, each chapter of the first section provides readers with a component of the narrative on global poverty, including its determinants and commonalities among developing nations. For both researchers and general interest readers, the book is chronologically structured to instruct its audience in the politics of global poverty reduction, with a focus on the institutions within countries. The emphasis on political institutions is in contrast with early pro-poor policy aimed at redistribution and capital-intensive investment. The primary contribution of the book is to provide the reader with a wealth of literature on global poverty with an updated perspective that combines the disparate conclusions surrounding adjustment, conflict, and poverty reduction with its five-part thesis.

The author also presents a number of quantitative analyses that provide further evidence for his arguments. For example, Chapter 3, which concerns the determinants of a pro-poor strategy for developing nations, presents a game theoretic model focused on interaction between two groups: the elite (i.e., those with political and economic power) and the people (i.e., those with only human capital assets and no power over capital). The authors describe a mutually beneficial equilibrium in which the elite is able to signal its intent to benefit the people in some way, via wages, redistribution, or institutional change. The model is utilized and expanded on in the proceeding chapters.

Next, Chapter 4 examines the relationship between political and civil strife and poverty. The chapter discusses relevant literature and trends within nations suffering from conflict, and then subjects these observations to a probit analysis to examine the impact of poverty and investment on the probability of conflict. The results indicate a higher level of poverty is associated with more political violence. These results mirror the predictions made by the author in Figure 4.2, which describes the relationship between short and long-term conflict with investment and poverty. The process of proposing a timeline of events and then evaluation via empirical analysis is repeated throughout the book. This methodology complements the efficacy of the author's arguments.

Chapters 5 through 7 take a closer look at different policy instruments in the long-term, as well as the determinants of political scope and international financial institutions. With the addition of these chapters, the analysis of five potential answers concerning when and why the elite find it in their interest to formulate pro-poor policies is complete. The last chapter summarizes the most important results on pro-poor policy and growth. These include conflict as an indicator of political instability, which may be alleviated with social efficiency wages, a more refined definition of pro-poor institutions, and bargaining and trust between financial institutions and aid recipients.

Lastly, the case studies presented in the second section of the book subject the conclusions drawn from the first section to the experiences of a number of developing nations. The inclusion of the case studies provides readers with yet more context to study development and politics, and is another strength of the work as a whole. By studying countries that have benefited from many of the discussed policies such as Indonesia and Malaysia, contrasted with countries that have not benefited as much, like Bolivia, the authors are able to describe differences in policy and attribute these to differences in poverty outcomes. Overall, the case studies provide detailed examples of the concepts presented in the first section.

As previously highlighted, the strength of the book is its thorough evaluation of the relationship between poverty and politics via qualitative and quantitative study. Overall, the book is effective at presenting its arguments and the evaluation of each one. The detailed chapters, organized by each component of the book's five-part thesis, are thorough and well-explained in terms of the message the authors wish to convey. That is, the consideration of the history and development of global poverty reduction initiatives and the argument that within-nation efforts toward pro-poor policies, such as strategic partnerships between the elite and the poor, are necessary conditions for poverty reduction.