

Reduced Time to Pay Taxes

Attribution of benefits to USAID

50%

Data Used to Calculate Estimated Average Daily Income of a Mozambican Entrepreneur		
Indicator	Value	Explanation
Total Income (GNI Year WDI)	\$14,540,299,926	
Total Population (Year, WDI)	25,203,395	
Decile Population	2,520,340	
Share of income to top decile	39.4%	
Per capita income in top decile (per annum)	\$2,273	
Per capita income in top decile (per month)	\$189	
Per worker income per month	\$568	Previous figure multiplied by 3 to convert per capita income to "per entrepreneur." We assume each entrepreneur is in the top income decile and is providing income for two people besides him or herself.
Per worker income per day (2002)	\$25	

Source: World Bank, World Development Indicators database

Annual Growth Rate of Income per Worker per Day		
Year	GDP Per Capita	Annual Growth Rate
2009	414	
2010	387	-0.07
2011	511	0.32
2012	578	0.13
2013*	640	0.11
2014*	684	0.07
Average		0.13

The annual growth rate of GDP per capita in current US Dollars is used as a proxy for the growth of income per worker per day.

*GDP per capita figure for 2013/14 is an IMF staff estimate from Art. 4 consultations

<http://www.imf.org/external/np/sec/pn/2013/pn1375.htm>

Calculation of Benefits

	Without the project (Counterfactual)				With the project				Gross Benefit	Project Gross Benefit	Discount Rates	Year for Discount	Discounted Benefit (13.2%)	Discounted Benefit (4%)
	days to pay tax	cost per day	number of firms paying taxes	total cost	days to pay tax	cost per day	number of firms registering	total cost						
2006						\$ -		0	\$0	\$0.00	0.13	0		
2007				0		\$ -		0	\$0	\$0.00	0.04	1	\$ -	\$ -
2008				0		\$ -		0	\$0	\$0.00		2	\$ -	\$ -
2009				0		\$ -		0	\$0	\$0.00		3	\$ -	\$ -
2010				0		\$ -		0	\$0	\$0.00		4	\$ -	\$ -
2011				0		\$ -		0	\$0	\$0.00		5	\$ -	\$ -
2012				0		\$ -		0	\$0	\$0.00		6	\$ -	\$ -
2013		28.75		0		\$ -		0	\$0	\$0.00		7	\$ -	\$ -
2014				0		\$ -		0	\$0	\$0.00				
sum:													\$0	\$0