

Who Pays How Much GST in India

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Abstract

This study critically evaluates Oxfam's claim that the poorest citizens in India bear most of the Goods and Services Tax (GST) burden. Despite gaining significant media attention following its presentation at the World Economic Forum in Davos, Oxfam's assertion lacks robust empirical support and suffers from several methodological shortcomings. This paper presents a comprehensive analysis of GST contributions across different income groups by leveraging detailed consumption data from the National Sample Survey Office (NSSO) and applying precise GST rates. The findings reveal that the bottom 50% of the population contributes only 9.6% of the total GST revenue and 28.1% of the GST contributed by Households, contrary to Oxfam's claim of 64.3%. In contrast, the top 20% contributes 41.1% of Household GST contribution and 14.2% of Total GST, reflecting the progressive nature of GST. This analysis underscores the need for accurate data and rigorous methodology in shaping public policy discourse, as misleading narratives can distort perceptions of economic fairness and influence policy decisions.

1 INTRODUCTION

"Of the total taxes collected from these food and non-food items, 64.3 percent is attributed to the bottom 50 percent of the population," asserts Oxfam's report titled "Survival of the Richest: The India Story." This report, presented at the World Economic Forum in Davos, gained significant attention with its provocative claim that India's indirect tax system disproportionately impacts its most economically vulnerable citizens. According to the report, the bottom 50% of the population

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bears 64.3% of the GST burden, while the top 10% contributes only 3-4% (Oxfam 2023).

These startling findings were widely disseminated across mainstream and social media (BBC 2023; The New Indian Express 2023; The Indian Express 2023; The Lallantop 2023) and many others listed in reference, generating significant public concern and even prompting a question in the Indian parliament (Lok Sabha Secretariat 2023). Such a claim warrants scrutiny, as it implies that the economic burden of GST falls most heavily on those least able to bear it.

A closer examination of the report reveals significant methodological flaws and a lack of transparency in data usage. The Oxfam report relies on selective data and unsubstantiated assumptions, lacking a detailed explanation of its calculations. Given the gravity of its claims and their potential impact on public policy and perception, it is essential to scrutinize the report's findings and methodology rigorously.

This paper aims to address these issues by providing an evidence-based analysis of GST contributions across various income groups in India. Utilizing updated NSSO consumption data and accurate GST rates, we conduct a comprehensive assessment to determine the actual distribution of GST payments. Our findings not only contradict Oxfam's assertions but also highlight the progressive nature of the GST system in India, where higher income groups contribute a larger share of the tax revenue.

This study underscores the importance of using robust data and rigorous methodologies to inform public discourse and policy-making. By critically examining the Oxfam report and presenting a data-driven alternative analysis, we seek to provide a more accurate understanding of GST distribution in India, contributing to a more informed debate on tax policy and economic inequality.

2 METHODOLOGICAL SHORTCOMINGS IN THE OXFAM REPORT

Before going deeper into the actual distribution of GST payments in India, it is essential to critically assess the data and methodology presented in Oxfam's report. At the outset, the report's data does not withstand even basic scrutiny. As an indirect tax, GST is inherently tied to consumption expenditure; thus, those who spend more—typically higher-income groups—would logically pay a larger share of GST. This fundamental economic principle contradicts the conclusions drawn by Oxfam.

The issues with the report, however, extend beyond economic logic. Numerous inconsistencies and methodological flaws signifi-

cantly undermine the validity of its claims. Despite being featured at a prestigious platform such as the World Economic Forum in Davos, the report lacks transparency and analytical rigor. While it references the National Sample Survey (NSSO) on household consumption, it provides no detailed data or calculations to substantiate its assertions. The report's appendix includes only two pages of data tables, showing final percentage distributions without any clear methodology or supporting calculations.

Additionally, the report admits to selectively using a subset of food and non-food items but does not specify the criteria for their selection, which raises concerns about data cherry-picking. It also presents tax burdens in terms of averages without explaining the basis for these calculations. Such omissions of methodological details invite skepticism and cast serious doubts on the credibility of the report's findings.

Overall, the report appears to consist of broad generalizations and seemingly arbitrary figures, the reliability of which must be either accepted on faith or attributed to Oxfam's perceived credibility. Despite these evident shortcomings, the report received considerable media attention and was even referenced in parliamentary discussions at the Indian Parliament/Lok Sabha (Lok Sabha Secretariat 2023). Even a cursory examination of the report would have revealed these significant flaws, suggesting that its contents were not critically analyzed before being widely disseminated.

3 WHO PAYS HOW MUCH GST IN INDIA?

While the Oxfam report contains significant inaccuracies and methodological flaws, merely highlighting these discrepancies is insufficient to address the widespread misrepresentation of facts. Despite the report's claims, the narrative that the poorest segments of society bear the heaviest tax burden continues to circulate in the media. To definitively refute this assertion, it is essential to undertake a rigorous, data-driven analysis of the actual GST contributions made by various income groups in India.

Jonathan Swift's adage, "Falsehood flies, and the Truth comes limping after it," aptly captures the challenge of rectifying such misinformation. Unlike Oxfam, which relies on unverified assumptions and lacks methodological transparency, our approach necessitates a meticulous and systematic analysis grounded in empirical evidence. We do not have the luxury of making broad claims without substantiation or leveraging high-profile platforms like the World Economic Forum. Instead, we must rely on a thorough and methodical examination of

data to uncover the true distribution of GST payments in India. Let us proceed with this evidence-based approach to establish the facts.

3.1 Data, Methodology, and Results

To accurately estimate the GST contributions across different income groups in India, we require two primary datasets: (1) detailed item-wise consumption data for each income group, and (2) the applicable GST rates for these items.

3.1.1 Data Sources

The primary source of consumption data is the National Sample Survey Office (NSSO) Survey (Ministry of Statistics and Programme Implementation 2023). Oxfam has used the 2011-12 iteration of the same survey. This survey provides comprehensive data on the monthly consumption expenditure of households across various income groups, covering over 400 items. This survey dataset, known as Monthly Per-capita Consumption Expenditure (MPCE) data, includes a detailed breakdown of expenditure on food, durables, and other consumable items. The data is organized by income groups, offering a robust basis for calculating the GST contributions of each segment.

The NSSO survey is a critical tool for researchers and policymakers, as it offers granular insights into the consumption patterns of Indian households. It includes both the quantities and values of items consumed, along with source-level segregation (e.g., rice purchased from the Public Distribution System, free rice, or rice from other sources). This level of detail enables us to apply the relevant GST rates accurately.

3.1.2 Methodology

1. **Consumption Data Analysis:** We utilize the latest NSSO survey data from 2022-23 to obtain the average consumption per capita for each income group. This involves a comprehensive enumeration of over 400 items consumed by households (Ministry of Statistics and Programme Implementation 2023).
2. **GST Rate Application:** The GST rates applicable to each of these items are collected from various government sources, including the Central Board of Indirect Taxes and Customs (CBIC) (Central Board of Indirect Taxes and Customs n.d.). This ensures that the GST calculation for each item is based on the most current and accurate rate.
3. **Per Capita GST Calculation:** By applying the corresponding GST rates to the consumption data, we calculate the per capita

GST expenditure for each income group. This calculation reflects the GST burden based on actual consumption patterns.

4. **Population Extrapolation:** Using updated population metrics (adjusted from the 2011 census data used by NSSO), we extrapolate the per capita GST contributions to the entire population. This step allows us to estimate the total GST contribution of each income group, providing a holistic view of the tax distribution.

3.2 Results

This methodology provides a clear and data-driven picture of the GST contributions across different income segments in India. By using detailed and accurate consumption data combined with precise GST rates, our analysis reveals the true distribution of GST payments. This approach counters the broad and unsubstantiated claims made in the Oxfam report, offering a more nuanced and evidence-based understanding of the GST burden borne by various income groups in India.

The analysis of GST contributions across different population segments in India provides a nuanced understanding of how tax burdens are distributed based on consumption patterns and income levels. This examination illustrates that the GST functions as a moderately progressive tax system, wherein wealthier groups contribute a substantial share of total tax revenue.

3.2.1 *Household Contribution to GST in India*

Households in India make a significant contribution to the total GST revenue through their consumption activities. However, GST collections also encompass contributions from business-to-business (B2B) transactions and government consumption. Typically, household consumption constitutes around 55-60% of India's GDP. For example, in FY 2023-24, Private Final Consumption Expenditure (PFCE) accounted for 55.80% of GDP, a decline from 58.10% in 2021-22 (World Bank [n.d.](#); Reserve Bank of India [2023](#); The Hindu [2023](#); Punjab National Bank [2023](#)). PFCE represents the expenditure on goods and services by households, as well as non-profit institutions serving households.

It is important to note that not all household consumption is subject to GST due to exemptions and zero-rated goods. Moreover, the effective GST rates on household items tend to be lower than those on B2B and government consumption. As a result, the household contribution to the total GST revenue is estimated to be approximately 30 to 40% of the government's total GST collection, with the remaining revenue primarily derived from B2B and government transactions.

The calculation of GST contributions using the NSSO MPCE data, as employed in our analysis and also referenced in Oxfam's report, supports this scenario. It estimates the GST contribution from households to be approximately Rs 6.19 lakh crores, representing around 34% of the total GST collections for FY 2022-23, which stands at Rs 18.07 Lakh Crore. It is pertinent to note that, while Oxfam's report doesn't mention it explicitly, from its figures, it is likely that the statistics it talks about are not shares of Total GST but from the Household's contribution of GST only. And even they are grossly wrong.

3.2.2 Share of Income Groups

Of these 34% of the total GST contribution, we look at the share of various income groups.

The top 10% of the population, representing the highest income earners, is responsible for 26.63% of the total Household GST collected and 9.12% of the Total GST collected. This group faces an average GST rate of 8.81%, the highest among all income segments, reflecting their higher expenditure on goods and services that are subject to elevated tax rates, such as luxury items. This data underscores the inherent progressivity of the GST system, as higher earners contribute more significantly due to their consumption patterns, which involve a greater proportion of high-tax goods.

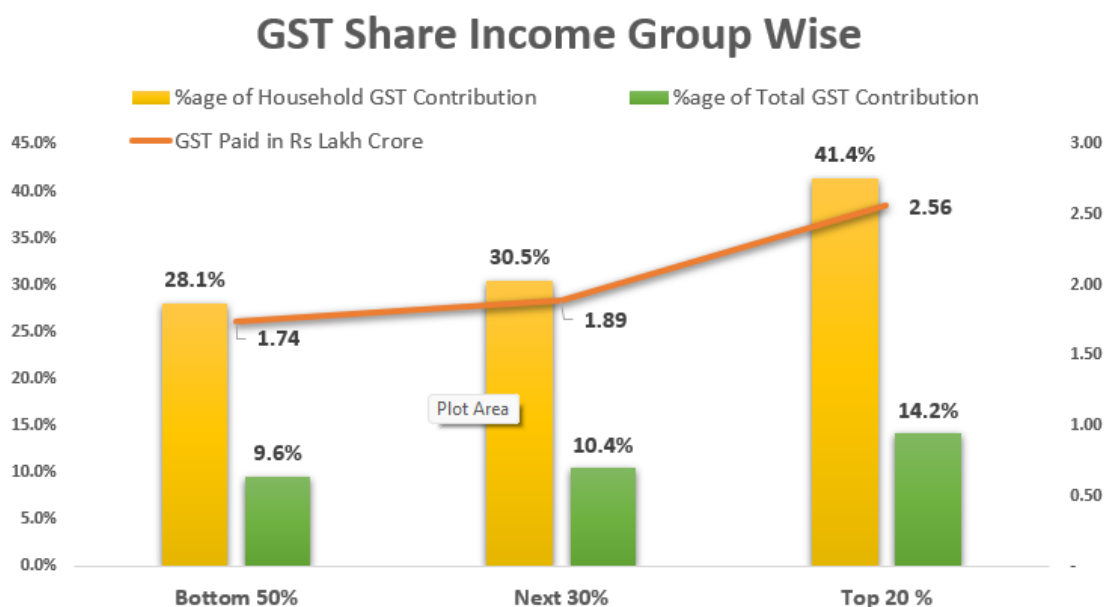


Figure 1: Cumulative GST Contribution by Population Percentile

In contrast, the bottom 10% of the population, representing the lowest income earners, contributes only 3.39% to the total Household GST collected and 1.16% of the Total GST collected. This group is subject to an average GST rate of 6.82%, which is considerably lower

than the rate faced by top earners. This is primarily due to their consumption being focused on essential and basic goods, many of which are either exempt from GST or taxed at minimal rates.

Further analysis reveals that the bottom 50% of the population contributes 28% of the total Household share of GST and only 9.6% of the Total GST Revenue collected. Despite representing half of the country's population, their share of the tax burden is relatively modest, attributed to their lower average consumption. The average GST rate faced by this group is 7.2%, consistent with their spending on essential goods and services that are typically taxed at lower rates.

The middle-income group, constituting the next 30% of the population, contributes 30.5% of the total Household share of GST and 10.4% of the Total GST Collected. This group faces an average GST rate of 7.8%, indicating that while their tax contribution rises with higher consumption, it remains proportionate to their income levels. This segment's consumption includes a mix of essential and discretionary items, positioning them as significant contributors to GST revenue without being subject to the highest tax rates reserved for luxury goods.

Population Group	Avg Monthly Per Capita Expenditure (MPCE) (Rs.)	GST Paid Per Person Per 30 Days	Avg GST Rate Faced	Total Gst Paid (Rs Lakh Crore)	GST %age of Total GST Collected from Households	GST %age of Total GST Collected in 2022-23
Bottom 50%	2,771	201	7.3%	1.74	28.1%	9.6%
Next 30%	4,695	365	7.8%	1.89	30.5%	10.4%
Top 20 %	8,701	743	8.5%	2.56	41.4%	14.2%
0-10%	1,783	122	6.82%	0.21	3.39%	1.16%
10-20%	2,408	171	7.11%	0.30	4.77%	1.63%
20-30%	2,825	205	7.26%	0.35	5.72%	1.96%
30-40%	3,216	237	7.38%	0.41	6.61%	2.26%
40-50%	3,624	272	7.50%	0.47	7.58%	2.59%
50-60%	4,080	312	7.64%	0.54	8.69%	2.97%
60-70%	4,634	359	7.75%	0.62	10.01%	3.43%
70-80%	5,370	424	7.89%	0.73	11.81%	4.04%
80-90%	6,554	531	8.10%	0.92	14.79%	5.06%
90-100%	10,849	955	8.81%	1.65	26.63%	9.12%
Total	4,534	359	7.91%	6.19	100.00%	34.24%

Sources: Data on Household, MPCE: NSSO Survey; GST Calculated based on MPCE Detailed Consumption List GST Rates Source: <https://cbic-gst.gov.in/gst-goods-services-rates.html> and other govt sites

Figure 2: Distribution of GST Contributions by Income Groups

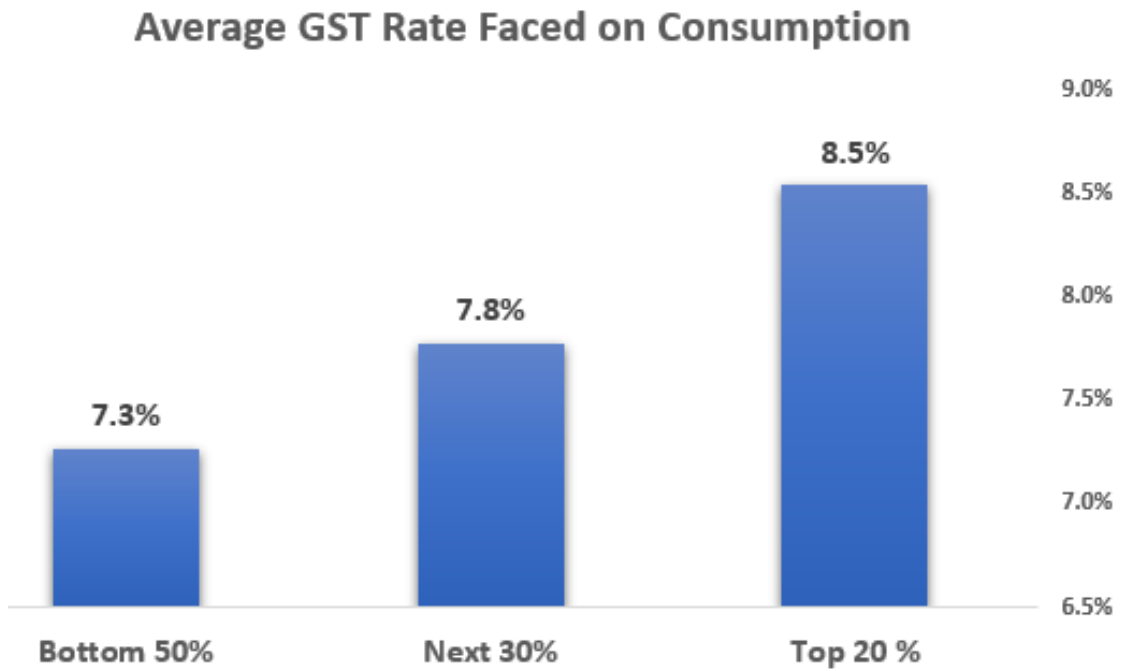


Figure 3: GST Contribution and Average GST Rate by Income Groups

The top 20% of income earners account for an overwhelming 41.4% of the total Household share of GST and 14.2% of the total GST collected, with an average GST rate of 8.5%. This segment is the primary driver of tax revenue due to their substantial consumption levels. The higher average GST rate faced by this group is indicative of their spending on goods and services that attract higher taxes, reinforcing the principle that GST imposes a greater burden on those with higher economic means.

The GST system in India demonstrates a tiered impact that correlates with consumption capabilities across different income groups. Although the tax is applied uniformly, its effective burden varies significantly, illustrating a structure that supports progressive taxation goals. Wealthier groups contribute more, not only in absolute terms but also relative to their consumption, highlighting the GST's effectiveness in generating revenue from those most capable of contributing. Simultaneously, lower-income groups are shielded from the more burdensome aspects of the tax, ensuring a balance that upholds the system's equity and sustainability.

4 CONCLUSION

The analysis of the accurate data presents a striking contrast to the claims made in Oxfam's report, which significantly misrepresented the distribution of the GST burden among different population segments

in India. Oxfam's assertion that the bottom 50% of the population bears 64.3% of the total GST burden is substantially flawed. The actual figure is far lower, with the bottom 50% contributing only 28% of the GST paid by households and 9.6% of the Total GST collected, as demonstrated in the analysis. The next 30% of the population accounts for 30.5% of the Household and 10.4% of the total tax burden, while the top 20% contributes the largest share at 41.4% of Household and 14.2% of the Total GST burden.

Even more noteworthy is the inaccuracy in Oxfam's claim that the top 10% contributes merely 3 to 4% of the GST burden. In reality, this segment is the highest GST-paying group, contributing 26.63% of the Household GST Revenue and 9.12% of the total GST revenue—nearly equivalent to the entire bottom 50%. This significant contribution underscores the progressive nature of the GST system, where higher-income groups bear a larger tax burden due to their elevated consumption levels. Conversely, the lowest 10% of the population contributes only about 3.4% of the Household contribution and 1.16% of the total GST, reflecting their limited spending on taxable goods.

The data reveals a clear progression in GST contributions across the income spectrum, consistent with economic principles where higher income levels result in increased consumption and, consequently, higher tax contributions. Contrary to Oxfam's portrayal, the GST system in India does not disproportionately burden the poor. Instead, it demonstrates a balanced approach, where the wealthiest segments contribute the most, both in absolute terms and relative to their consumption.

This evidence supports the characterization of GST as a moderately progressive tax system that aligns the tax burden with economic capacity, ensuring that those with greater financial means contribute a proportionately larger share of tax revenue.

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Table 2: Share in total taxes of different income groups on food and non-food items by urban and rural areas in India

URBAN			
	Share of taxes for food items per wealth group (%)	Share of taxes for non-food items per wealth group (%)	Share of taxes for food and non-food items per wealth group (%)
BOTTOM 50%	63.800	61.700	62.70
MIDDLE 40%	32.600	33.600	33.10
TOP 10%	3.600	4.700	4.20
RURAL			
	Share of taxes for food items per wealth group	Share of taxes for non-food items per wealth group	Share of taxes for food and non-food items per wealth group
BOTTOM 50%	65.100	65.400	65.30
MIDDLE 40%	31.400	30.600	30.90
TOP 10%	3.500	4.000	3.80
ALL-INDIA			
	Share of taxes for food items per wealth group	Share of taxes for non-food items per wealth group	Share of taxes for food and non-food items per wealth group
BOTTOM 50%	64.600	64.000	64.30
MIDDLE 40%	31.800	31.700	31.80
TOP 10%	3.600	4.300	3.90

Source: Author.

Figure 4: Oxfam Data Table on Share in Total Taxes (GST) on Food and Non-Food Items. (Oxfam 2023)

Share in Household GST Contribution			
Urban			
	Share of taxes for food items per wealth group (%)	Share of taxes for non-food items per wealth group (%)	Share of taxes for food and non-food items per wealth group (%)
Bottom 50%	31.81	24.38	26.16
Middle 40%	45.96	34.35	45.36
Top 10%	22.23	23.15	28.48
Rural			
	Share of taxes for food items per wealth group (%)	Share of taxes for non-food items per wealth group (%)	Share of taxes for food and non-food items per wealth group (%)
Bottom 50%	34.26	27.54	29.58
Middle 40%	46.42	44.76	45.26
Top 10%	19.32	27.70	25.16
All-India			
	Share of taxes for food items per wealth group (%)	Share of taxes for non-food items per wealth group (%)	Share of taxes for food and non-food items per wealth group (%)
Bottom 50%	33.32	26.07	28.07
Middle 40%	46.24	44.95	45.31
Top 10%	20.44	28.97	26.63

Figure 5: Actual Share in Total Taxes (%age of Household GST Contribution) on Food and Non-Food Items

Share in Total GST Contribution			
Urban			
	Share of taxes for food items per wealth group (%)	Share of taxes for non-food items per wealth group (%)	Share of taxes for food and non-food items per wealth group (%)
Bottom 50%	10.89	8.35	8.96
Middle 40%	15.74	15.47	15.53
Top 10%	7.61	10.42	9.75
Rural			
	Share of taxes for food items per wealth group (%)	Share of taxes for non-food items per wealth group (%)	Share of taxes for food and non-food items per wealth group (%)
Bottom 50%	11.73	9.43	10.13
Middle 40%	15.89	15.32	15.50
Top 10%	6.61	9.49	8.62
All-India			
	Share of taxes for food items per wealth group (%)	Share of taxes for non-food items per wealth group (%)	Share of taxes for food and non-food items per wealth group (%)
Bottom 50%	11.41	8.93	9.61
Middle 40%	15.83	15.39	15.51
Top 10%	7.00	9.92	9.12

Figure 6: Actual Share in Total Taxes (%age of Total GST Collection) on Food and Non-Food Items

Population Group	Avg Monthly Per Capita Expenditure (MPCE) (Rs.)	GST Paid Per Person Per 30 Days	Avg GST Rate Faced	Total Gst Paid (Rs Lakh Crore)	GST %age of Total GST Collected from Households	GST %age of Total GST Collected in 2022-23
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50-60%	4,080	312	7.6%	0.54	8.69%	2.97%
60-70%	4,634	359	7.8%	0.62	10.01%	3.43%
70-80%	5,370	424	7.9%	0.73	11.81%	4.04%
80-90%	6,554	531	8.1%	0.92	14.79%	5.06%
90-100%	10,849	955	8.8%	1.65	26.63%	9.12%
Total	4,534	359	8.8%	6.19	100.00%	34.24%
Rural						
Bottom 50%	2,401	165	6.9%	1.02	29.58%	
Next 30%	3,933	287	7.3%	1.06	30.81%	
Top 20 %	6,963	554	8.0%	1.37	39.62%	
0-10%	1,577	102	6.5%	0.13	3.65%	
10-20%	2,112	143	6.8%	0.18	5.10%	
20-30%	2,454	169	6.9%	0.21	6.05%	
30-40%	2,768	194	7.0%	0.24	6.93%	
40-50%	3,094	220	7.1%	0.27	7.85%	
50-60%	3,455	249	7.2%	0.31	8.90%	
60-70%	3,887	283	7.3%	0.35	10.12%	
70-80%	4,458	329	7.4%	0.41	11.78%	
80-90%	5,356	404	7.5%	0.50	14.45%	
90-100%	8,569	704	8.2%	0.87	25.16%	
Urban						
Bottom 50%	3,707	292	7.9%	0.71	26.16%	
Next 30%	6,620	562	8.5%	0.82	30.14%	
Top 20 %	13,097	1,221	9.3%	1.19	43.70%	
0-10%	2,304	171	7.4%	0.08	3.06%	
10-20%	3,157	243	7.7%	0.12	4.36%	
20-30%	3,762	296	7.9%	0.14	5.30%	
30-40%	4,348	347	8.0%	0.17	6.21%	
40-50%	4,963	404	8.1%	0.20	7.23%	
50-60%	5,662	470	8.3%	0.23	8.41%	
60-70%	6,524	553	8.5%	0.27	9.88%	
70-80%	7,673	662	8.6%	0.32	11.85%	
80-90%	9,582	851	8.9%	0.42	15.22%	
90-100%	16,612	1,592	9.6%	0.78	28.48%	

Figure 7: Detailed Data Table