International Monetary Fund

Fiscal Rules Dataset
1985 - 2014

IMF Fiscal Affairs Department
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What are Fiscal Rules? A fiscal rule imposes a long-lasting constraint on fiscal policy through numerical limits on budgetary aggregates. Fiscal rules typically aim at correcting distorted incentives and containing pressures to overspend, particularly in good times, so as to ensure fiscal responsibility and debt sustainability.

About this Dataset: It provides systematic information on the use and design of fiscal rules covering national and supranational fiscal rules in 89 countries from 1985 to 2014. The dataset covers four types of rules: budget balance rules (BBR), debt rules (DR), expenditure rules (ER), and revenue rules (RR), applying to the central or general government or the public sector. It also presents details on various characteristics of rules, such as their legal basis, coverage, escape clauses, as well as enforcement procedures, and takes stock of key supporting features that are in place, including independent monitoring bodies and fiscal responsibility laws.

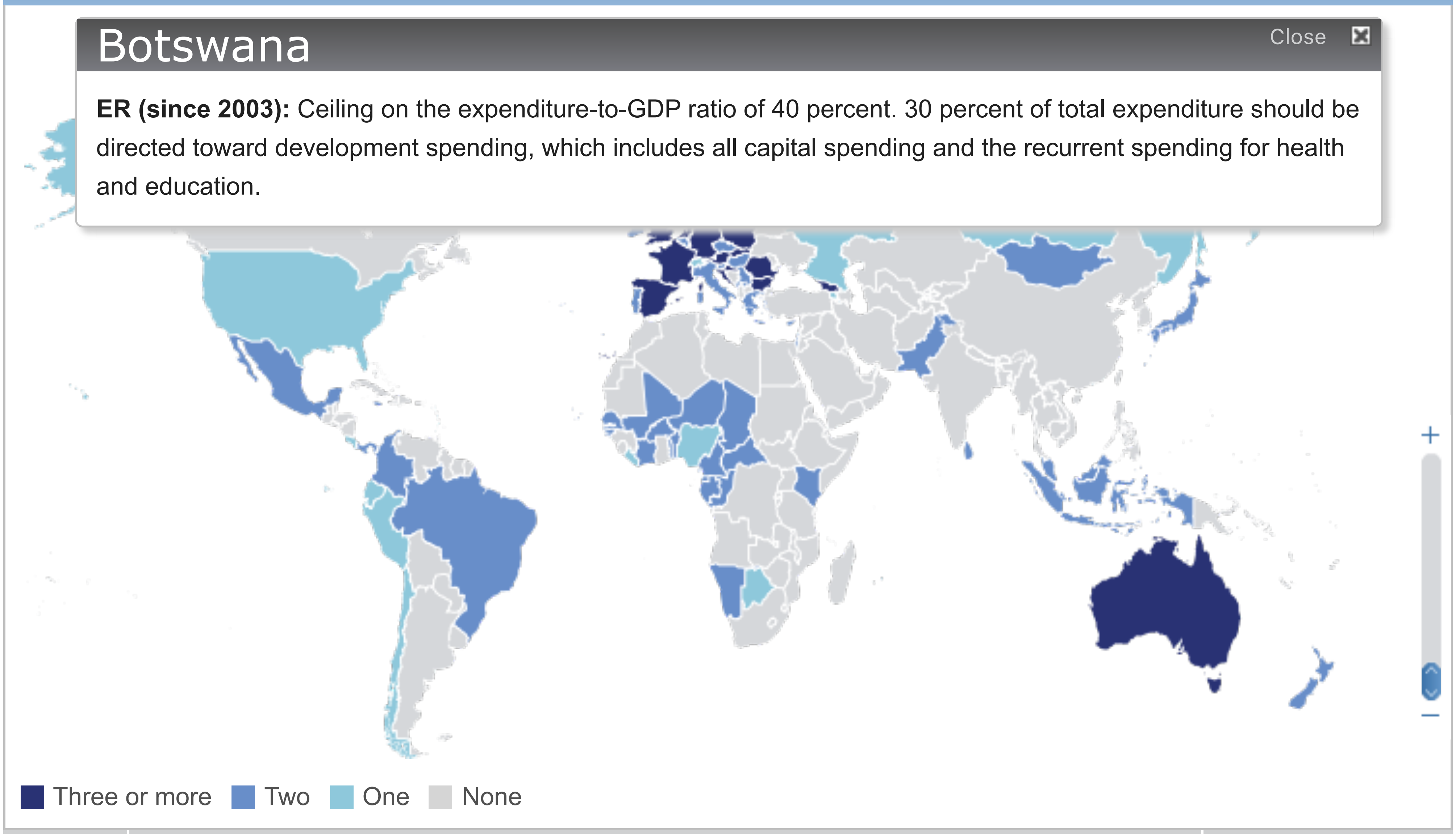
Downloads: Paper | Excel file | Stata file | Background paper

To view interactive data, start with one of the links below:

Rules - Map Rules - Table Characteristics Quick references

IMF Data Mapper ®

Number and type of fiscal rules - national and supranational (1985-2014)



Play 1985 1990 1995 1999 2004 2009 2014 Export

Export *To view map only, click here. Note: this program has been developed and optimized for IE9+, Chrome, or Safari.*
To download a map image currently shown, click the 'Export' button on the lower right corner of the map.

Contact: The dataset is maintained by the IMF Fiscal Affairs Department. It is an ongoing project and we welcome suggestions to enhance coverage. Please send your comments/suggestions and queries to IMFFISCALRULES@imf.org.