

GENDER PROFILE OF INCOME AND CONSUMPTION: EVIDENCE FROM THE NATIONAL TRANSFER ACCOUNTS OF MOLDOVA

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ABSTRACT

The use of the National Transfer Accounts (NTA) methodology has opened up the possibility of examining gender differences in income and consumption throughout the life cycle. This article presents the results of the study of the gender profile of income and consumption based on the NTA of Moldova for 2019. Moldova is characterized by a low level of employment, low incomes and a high involvement of the population in international labor migration.

Women's labor incomes are lower than men's throughout the life cycle, and the life cycle surplus is entirely formed by men, who are net donors to cover the life cycle deficit of other age groups during the working period. More than two-thirds of the economic life cycle deficit is held by women, and the gender gap in economic dependence records 22.7%. For men, the level of labor income exceeds consumption during 27 years, while for women, consumption exceed income throughout the entire life cycle. The differences at gender age profile of public consumption per capita are observed, especially for women at ages related to childbearing, and for men at retirement ages. The public transfers to health care (consumption of services) are significantly high for women both per capita and aggregate value. Women`s contribution in the public funds formation in the most active working ages is significantly lower than that of men. The private current transfers cover a large part of the LCD, both men and women.

Keywords: *National Transfer Accounts, gender differences, income, consumption, life cycle deficit.*

Utilizarea metodologiei conturilor naționale de transfer (NTA) a deschis posibilitatea examinării diferențelor de gen în ceea ce privește veniturile și consumul de-a lungul ciclului de viață. Acest articol prezintă rezultatele studiului profilului de gen al veniturilor și consumului pe baza ANT al Republicii Moldova pentru anul 2019. Moldova se caracterizează printr-un nivel scăzut de ocupare a populației, venituri mici și o implicare ridicată a populației în migrația internațională a forței de muncă.

Veniturile din muncă ale femeilor sunt mai mici decât ale bărbaților pe tot parcursul ciclului de viață, iar surplusul ciclului de viață este format în întregime din bărbați, care sunt donatori neți pentru a acoperi deficitul ciclului de viață al altor grupe de vârstă în perioada de muncă. Mai mult de două treimi din deficitul ciclului de viață economic este deținut de femei, iar decalajul de gen în dependența economică a fost de 22,7%. La bărbați, nivelul veniturilor din muncă depășește consumul timp de 27 de ani, iar la femei, consumul depășește veniturile pe tot parcursul ciclului de viață. Există diferențe în profilul de vârstă și sex al consumului public pe cap de locuitor, în special la femeile aflate la vârsta fertilă, în timp ce la bărbații la vârsta de pensionare. Transferurile publice pentru ocrotirea sănătății (consumul de servicii) sunt semnificativ mai mari pentru femei, atât pe cap de locuitor, cât și în termeni agregați. Contribuția femeilor în formarea fondurilor publice la vârstele apte de muncă este semnificativ mai mică decât cea a bărbaților. Transferurile private curente acoperă cea mai mare parte a deficitului ciclului economic de viață atât pentru bărbați, cât și pentru femei.

Cuvinte cheie: *Conturi naționale de transfer, diferențe de gen, venit, consum, deficit ciclului de viață.*

Использование методологии Национальных трансфертных счетов (НТС) открыло возможность для изучения гендерных различий в доходах и потреблении на протяжении всего жизненного цикла. В данной статье представлены результаты исследования гендерного профиля доходов и потребления на основе NTA Молдовы для 2019 года. Молдова характеризуется низким уровнем занятости населения, низкими доходами и высокой вовлеченностью населения в международную трудовую миграцию.

У женщин трудовые доходы ниже, чем у мужчин на протяжении всего жизненного цикла, а профицит полностью формируются мужчинами, которые являются чистыми донорами для покрытия дефицита жизненного цикла других возрастных групп в течение трудового периода. Более двух третей дефицита экономического жизненного цикла приходится на женщин, а гендерный разрыв в размере экономической зависимости составляет 22,7%. У мужчин уровень трудовых доходов превышает потребление в течение 27 лет, тогда как у женщин потребление превышает доходы на протяжении всего жизненного цикла. Наблюдаются различия в половозрастном профиле общественного потребления на душу населения, особенно для женщин в репродуктивном возрасте, тогда как для мужчин в пенсионном возрасте. Государственные трансферты на здравоохранение (потребление услуг) значительно выше для женщин как в расчете на душу населения, так и в совокупном выражении. Доля женщин в формировании государственных фондов в наиболее трудоспособных возрастах существенно ниже, чем у мужчин. Частные текущие трансферты покрывают большую часть дефицита экономического жизненного цикла, как мужчин, так и женщин.

Ключевые слова: национальные трансфертные счета, гендерные различия, доход, потребление, дефицит жизненного цикла.

JEL Classification: J11, J16

UDC: 316.346.2+330.564.2+330.567.22](478)

INTRODUCTION

In Moldova, as in other countries of Eastern Europe, the problem of the gender gap in economic independence remains relevant despite the fact that aspects related to ensuring gender equality are enshrined in main political documents, strategies and sectoral policies, and have budgets attached to them. A number of factors hinder the achievement of this goal, among which the uncertainty in the labor market and limited employment opportunities are key. During the three decades of independence, the employment rate in Moldova has fallen to an extremely low level, less than 40% (2021), which is more than twice below that of Sweden, which is the European leader in terms of employment. The employment rate of men is significantly higher and records 44.7%, while that of women is only 35.4% ([NBS, 2022](#)).

In the conditions of a market economy, employment is not anymore assured for both women and men, while the widespread involvement of the Moldovan population in labor migration has significantly altered the behavior of both labor migrants and their households' members on the national labor market. For instance, due to low wages, many members of labor migrants' households prefer not working. The monetary and economic motivations of migration in early stage of country independence became the main life strategy of the population, evolved into a culture of socio-economic behavior; as part of this culture, the well-being of an individual/family is associated, as a rule, with labor migration, which turned into a certain form of entrepreneurship. For the sake of illustration, the income from labor migration, according to the payment balance, in 2019 was 17.4 billion MDL which is 14.8% of the total labor income of the "Household" sector.

The number of preschool age children (0-6 years) is among the determinant factors of the of women`s participation in the labor market. The Labor Force Survey shows that the employment rate for men with at least one child is 62.52%, while for women it is 39.4%. In Moldova, there is also a high proportion of women in the category of inactive population - 57.3% in 2019. The number of housewives records 156.4 thousand, or 95.7% of the total number of population taking care of the household. The insufficiency of pre-school education services, the reduced employment opportunities, especially in rural areas, forces women with small children to stay at home.

In addition, general problems such as the wage gap, segregation of women into sectors of the economy featuring low wages, underemployment, which are typical for many countries in the region, also have a negative impact on the achievement of gender equality in economic independence.

This paper examines the gender profile of income and consumption based on the 2019 National Transfer Accounts (NTA) for Moldova.

THEORETICAL FRAMEWORK OF RESEARCH

The gender profile of income generation and consumption is based on the "gender contract" - "a set of implicit and explicit rules governing gender relations, and which allocate different work, value, responsibilities and obligations to women and men, and are maintained on three levels: cultural superstructure (the norms and values of society); institutions (family welfare, education and employment systems, etc.); and socialization processes, notably in the family" ([EIGE, 2022](#)).

The gender division of paid and unpaid work manifests itself differently in various countries of the European region. Western European countries have been more successful in achieving gender equality in the socio-economic and private spheres, while in Eastern European countries, including Moldova, there is still a relatively high level of gender inequality. Despite the fact that women in Moldova have a higher level of education than men, their level of economic employment is lower and they are more involved than men in domestic unpaid work, producing material goods and services to meet the needs of family members. Based on national surveys and the classification of gender contracts proposed by [Aboim \(2010\)](#), it can be said that in the Moldovan gender contract of family the unequal model is dominant: the man and woman work, but the woman still has most of the household chores.

Studies of the gender profile of income generation and consumption based on the NTA show that in many European countries the income profile of women is noticeably smaller than that of men, with the exception of Slovenia and, to some extent, Sweden, Finland and Hungary ([Hammer, 2013](#)).

Women's contribution to total labor income ranges from 24% in Italy and the UK to around 41% in Sweden, reflecting women's labor force participation and income at various ages. At the same time, women's contribution to the production of non-market goods and services (unpaid domestic labor) in all countries exceeds the contribution of men. With higher employment and higher wages, men contribute more to public funds (*current* public transfers/outflows) and finance a higher share of children's consumption than women. In most countries, per capita annual public old-age benefits are significantly lower for women, while total pension transfers are higher due to their longer life expectancy ([Hammer et al., 2020](#)). However, despite the greater contribution of men to the formation of pension funds, the possibilities of using them (receiving an old-age pension) are much lower due to fewer years lived on pension because of a shorter life expectancy.

Some differences between men and women are found in public consumption spending in the health care and long-term care categories. Women tend to account for a large share of government spending ([Zannella, 2017](#)). Gender and parenthood status become the crucial dimensions of private transfers. Men are the main givers of private transfers, as they are also the main earners of labour income ([Abio et al., 2021](#)).

One of the important findings of the researchers is that the ability of the working-age population to support children and the elderly is greatly influenced by the participation of women in the labor market ([Hammer et al., 2015](#)).

RESEARCH METHODOLOGY

The standard NTA methodology ([NTA, 2013](#)) was applied to calculate the Moldova NTA (2019). Main aspects related to the age profile creation were taken into account, with the use of demographical, microeconomic and macroeconomic data. Household Budget Survey (HBS) data for 2019 served to calculate the age profiles of incomes, consumption, current transfers and incomes from the redistribution of assets per capita. The Labor Force Survey (LFS) data for the same year was also used to compare labor income profiles calculated based on the HBS.

The 2019 data from the System of National Accounts (SNA) for 2019 were used to build NTA at the aggregate level (aggregated transfer accounts). Macroeconomic data show the volume of public and private consumption, labor income, income from self-employment, public and private current transfers, flows of asset-based reallocations. Data from the Ministry of Finance, the State Tax Service and the National Bank (balance of payments) were also taken into account. The NTA macro controllers served to balance the per capita age profiles with the aggregated age profiles.

The economic life cycle outcome, which is a measure of the age level of economic dependence, was defined as the difference between consumption and labor income ([Mason et al., 2005](#)). Children, like the elderly, have an economic life cycle deficit (+), i.e. average consumption during these periods exceeds average labor income. The economic life cycle surplus (-) is observed in the population of working age, when labor income exceeds consumption. The result of the life cycle allows to measure and analyze the degree of economic dependence of the population throughout life, including by gender.

To study the gender profile of income and consumption, NTAs for men and women were built based on the standard NTA approach, with age profiles were estimated based on HBS data not only by age, but also by gender. Public consumption of education services is estimated using enrollment rates by age, level and gender.

The age profiles of consumption and labor income are adjusted so that the combined value of consumption and labor income balances with the value obtained from the SNA for 2019.

The gender gap in economic dependency is measured as the absolute difference in NTA dependency ratios for both sexes, calculated as follows ([Istenič et al., 2018](#)):

$$\Delta NTA_{DRFf/m} = \frac{(LCDf - LCDm)}{YL}$$

where LCDf and LCDm represent the *economic* life cycle deficit (+) for women and men, respectively. The indicator shows the additional share of total labor income needed to finance women's economic dependency compared to the total labor income needed to finance men's economic dependency.

Research limits

NTA requires spending at the individual level, while the main data source – Households Budget Survey - provides data on spending at the household level. The allocation of expenditure at the household level to the relevant individuals required standard reallocation rules, econometric approaches and, in some cases, expert assumptions.

An important limitation in assessing the income of the population of Moldova is the likely underestimation of income of the population due to the refusal to indicate the amount of wages/income in the HBS, so the results of estimating labor income by age profile may be distorted, as well as estimates of the economic life cycle deficit.

MAIN RESULTS

According to the NTA of Moldova, in 2019 the economic life cycle deficit (LCD) reached 67.6 billion MDL, the dependency ratio exceeded 59.1% (the ratio between the size of the LCD and global labor income). Women account for more than two thirds of the LCD (69.2%) (Table 1). The LCD for women records 40.1% of total labor income and for men - 18.2%, respectively, the gender gap in the economic dependence is high - 22.7%. At the same time, the total consumption of women is higher than that of men by 3.1 p.p. (53.1%), significant differences are observed in the consumption of public expenditures in the health care category (64.9%), as well as private expenditures 64.2%, which reflects the peculiarities of the structure of the Moldovan population and a significant excess of the proportion of women in the old age group. Coverage of the LCD is financed from various sources: public and private transfers, and property income.

Table 1.

Main indicators of labor income, consumption and LCD of men and women, NTA Moldova-2019, billion MDL

	Total	Women	Men	Women/men ratio in %
Lifecycle Deficit	67.6	46.8	20.8	69,2
Consumption	181.9	96.6	85.3	53,1
Public Consumption	32.0	17.5	14.5	54,6
Public Consumption, Education	9.6	4.7	4.9	48,9
Public Consumption, Health	8.5	5.5	3.0	64,9
Public Consumption, Other than health and education	13.8	7.2	6.6	52,2
Private Consumption	149.9	79.1	70.8	52,8
Private Consumption, Education	1.0	0.4	0.6	44,7
Private Consumption, Health	4.6	3.0	1.7	64,2
Private Consumption, Other than health and education	144.2	75.7	68.6	52,5
Less: Labor Income	114.3	49.8	64.5	43,5
Earnings	96.9	43.2	53.7	44,6
Self-employment Labor Income	17.4	6.6	10.8	37,9

Source: author`s calculations.

The ratio of labor income and consumption among men and women determines the formation of the LCD (Fig. 1 and 2). Thus, for men, the level of labor income exceeds consumption between the ages of 24 and 51 (27 years), while for women, expenditures exceed consumption throughout the entire life

cycle, indicating their economic dependence. Thus, the surplus of the economic life cycle in Moldova is formed entirely by men. This situation is typical for a number of European countries, including economically-developed ones, and the differences are determined by the proportion of women employed part-time, retirement age, etc. The contribution of women to the formation of a surplus in the economic life cycle is the highest in Slovenia, Denmark, Sweden and Hungary. In Cyprus, Greece, Romania, Italy, Slovakia and the United Kingdom, surpluses are also almost entirely generated by men ([Hammer et al, 2015](#))

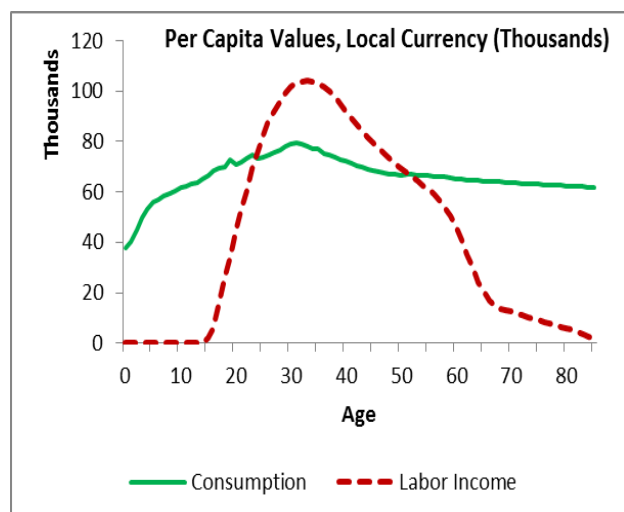


Fig.1. Age distribution of income and consumption of men, NTA -2019

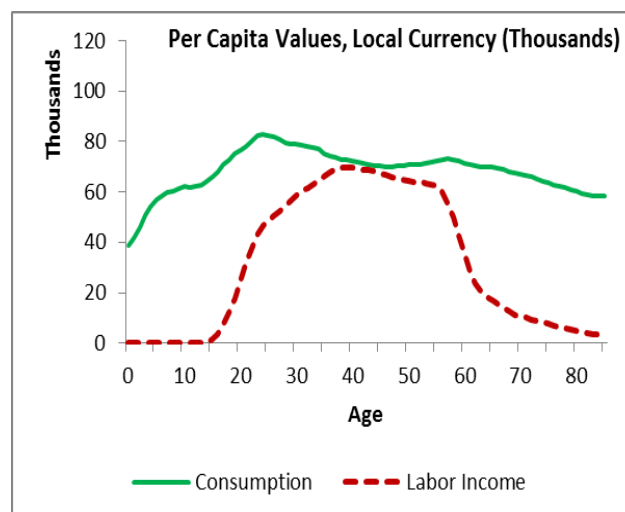


Fig.2. Age distribution of income and consumption of women, NTA-2019

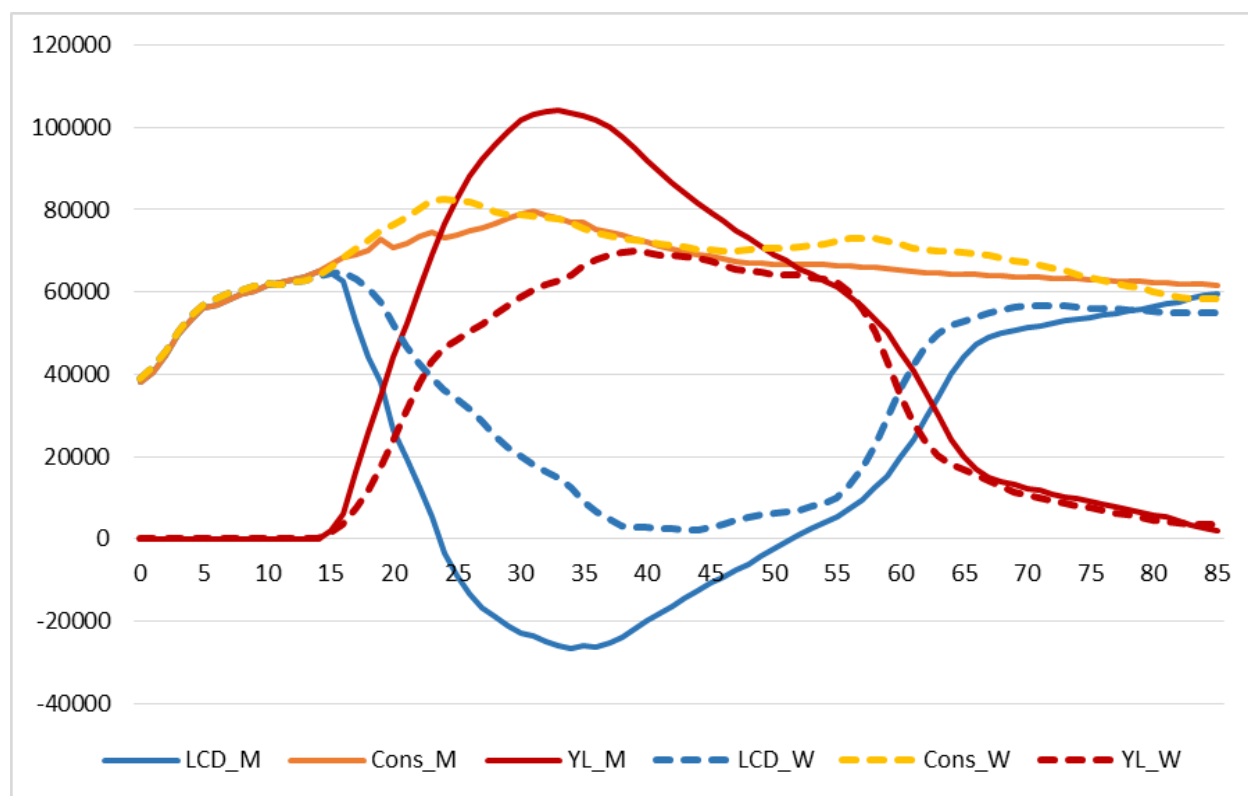
Source: author`s calculations.

In the NTA, the earned income shows its average market value at each age/age group and reflects employment rates, including full-time or part-time employment, depending on age. Thus, the difference in labor income between men and women shows a different level of participation in the labor force, different labor income, consisting of *wages of employees (including social contributions and additional benefits at a certain age)* as well as income from self-employment.

According to NTA-2019, women's nominal per capita labor income was 70.5% of that of men, and wage income was 73.4%. Gender differences in the age profile of working income are determined by the later entering of women in the labor market, the much higher enrollment rates in tertiary education and low participation in the labor market during the period associated with the birth and upbringing of children (up to 35 years of age, the labor income of women is almost twice lower than that of men). Thus, in the most active working age (up to 50 years), the level of labor income of women is significantly lower than that of men. Only starting from the age of 50, the size of the labor incomes of men and women converge, then again decrease due to earlier retirement (Fig. 3). It should be noted that, in general, the average per capita income of both men and women is very low. Thus, for men, the highest rates at young ages are a little more than 100 thousand MDL per year (about 5,000 euros), and for women they barely reach 70 thousand MDL (about 3,500 euros).

Fig.3.

Men`s and women`s annual labor income, consumption and life cycle deficit, per capita, MDL.



Note: LCD_M – life cycle deficit men, LCD_W – life cycle deficit women;

Cons_M – consumption men, Cons_W – consumption women;

YL_M – labor income men; YL_W – labor income women.

Source: author`s calculations.

It should be noted that the profile of labor income for men and women is different. For men, the curve is shifted to the left (toward younger ages), and the maximum per capita income falls on the age of 30-37 years. Perhaps this is due to the fact that the population of young ages is more represented in sectors with higher wages (IT, trade, services, etc.), while the population of older ages is more heavily employed in agriculture, where, traditionally, wages are much lower. It should be noted that such a profile is typical for some CIS countries (for example, Russia) and developing countries (Денисенко, Козлов, 2019). In economically developed countries of Europe such as Austria, France, Germany, Italy, the distribution of labor income has a profile shifted to the right, towards more mature ages, while the maximum income from employment falls on the pre-retirement age, when people reach a high position in the professional sphere and receive higher wages (Hammer et al. 2015).

For women, the labor income curve has a more uniform profile with some shift to the right. The period of highest labor income (per capita) is between 35 and 55 years of age, reflecting the higher employment rate of women in the formal economy.

Income from self-employment makes up a small share of total labor income for both men and women. Thus, for men, the annual rate per capita is 16.7% of the total labor income per capita, and for women - 13.3%. However, income from self-employment for men (per capita) is almost twice as

high as for women in the most active working ages, while for women it increases in post-retirement ages, when a small pension forces self-employment to earn a living,

The age profile of public consumption per capita for men and women differs at certain age intervals. For women, the excess is observed at young ages associated with childbearing (18-40 years), mainly due to child allowances and social assistance, and for men at retirement age due to higher pensions compared to women (Fig.4 and 5). Attention should be paid to the relatively low level of public transfers, other cash, (inflows) for women, reflecting benefits for childbearing and raising children. Thus, the highest value is observed for the point corresponding to 30 years - 13.4 thousand MDL per year per capita (about 600 euros). The aggregate indicator of public transfers, other cash, (inflows) for women aged 30-40 is 43.9% of the total consumption of this age group.

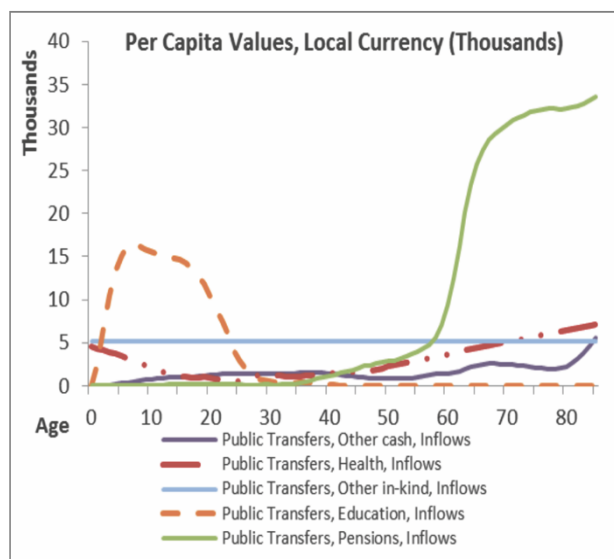


Fig.4. Public transfers, inflows, men

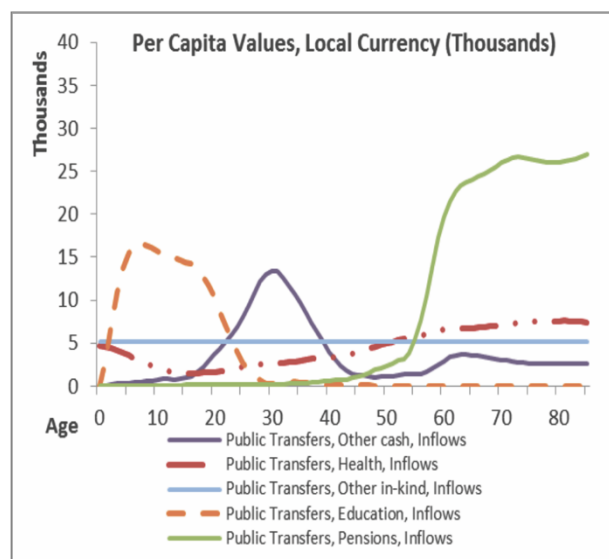


Fig.5. Public transfers, inflows, women

Source: author`s calculations.

Gender differences are also observed in the amount of net public transfers in terms of the duration of their receipt by older people. In 2019, women became net beneficiaries of transfers at age 58 and 6 months, and men at age 63. The total amount of old-age pension contributions is significantly lower for men, due to fewer years spent as pension recipients in old age. In Moldova, there is a significant gender gap in life expectancy between men and women, which determines life expectancy in retirement. For women, life expectancy at age 58 is over 20 years, and for men at age 63, about 13 years⁴. Thus, women are net beneficiaries of government transfers than men for about 7 years more. However, annual retirement benefits for women are significantly lower than for men due to lower pensions, and per capita public transfers are higher for men.

The volume of public current transfers to education for men and women (per capita) does not differ, while transfers to health care (consumption of services) differ significantly both per capita and in aggregate. The volume of consumption of public services in health care (aggregate indicator) for women (6.0 billion MDL) is almost twice as much as for men (3.1 billion MDL), which is due both to the structure of the population (the predominance of the number of women, especially in older ages) and

⁴ Life table. Centre for Demographic Research, 2019.

consumption characteristics. For women, the per capita lifetime consumption of health care services is about twice as high as for men starting at the age of 15 (Fig.6 and 7).

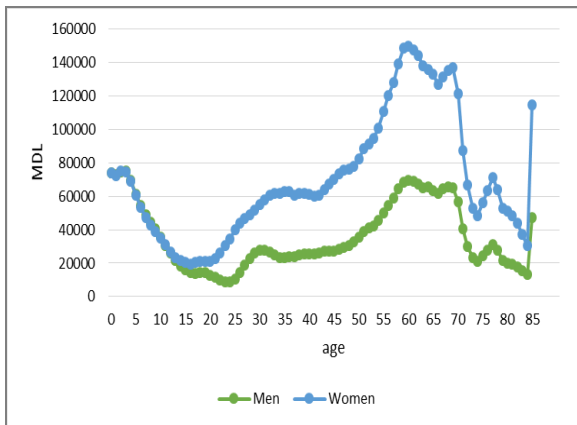


Fig.6. Public consumption, health, aggregate nominal, by gender, MDL

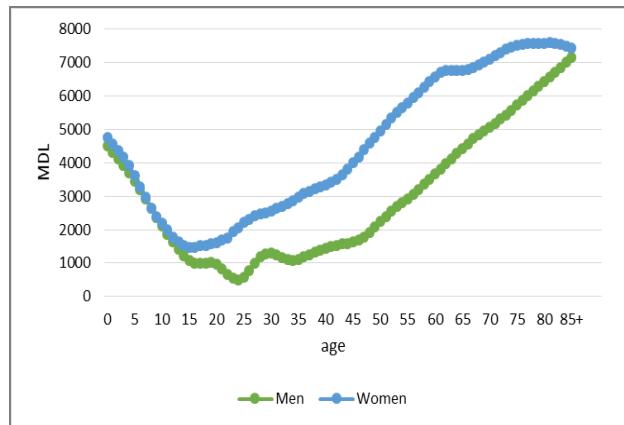


Fig.7. Public consumption, health, per capita, nominal, by gender, MDL

Source: author`s calculations.

In terms of private current transfers, they cover a large part of the LCD, both men and women, but there are some differences. The women`s contribution in private transfers (outflows) in the most active working ages is more than twice below that of men who are the main donors of private transfers, especially those aged 25 to 55 (Fig. 8 and 9).

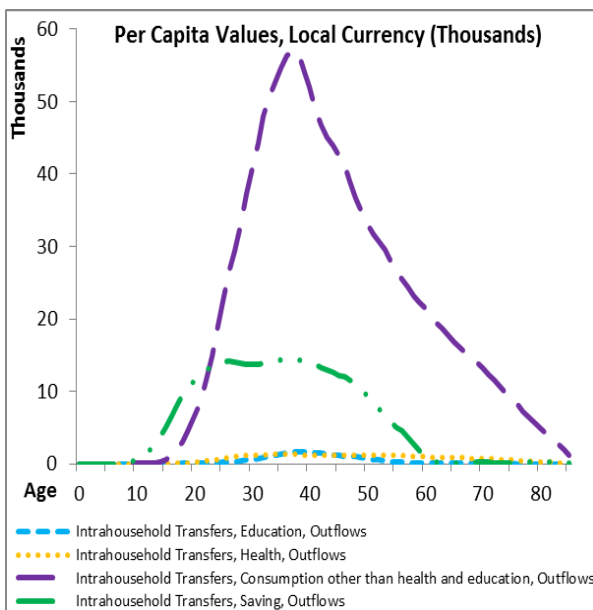


Fig.8. Intrahousehold transfers (outflows), men

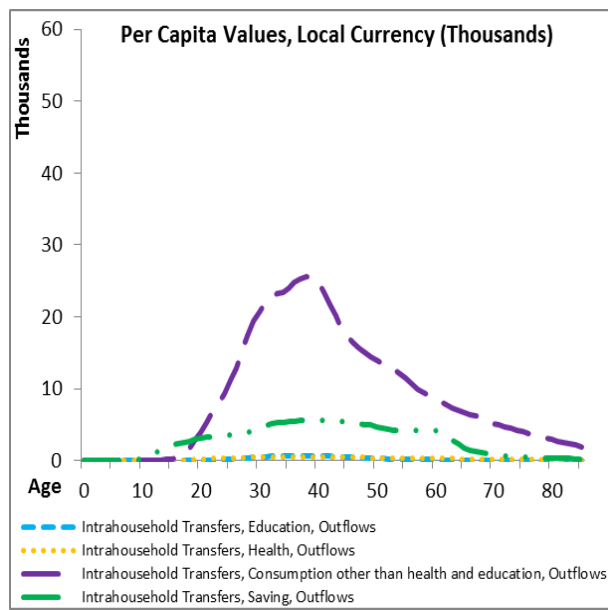


Fig.9. Intrahousehold transfers (outflows), women

Source: author`s calculations.

Gender differences in transfers within the household (inflows) are manifested in the fact that at a young age, women receive higher transfers (other than health and education) compared to men for a longer period. Thus, at the age of 18, the volume of transfers received by women per capita is 17% higher than by men, and at the age of 30 it is more than three times higher. Women also receive higher savings returns (Fig.10 and 11).

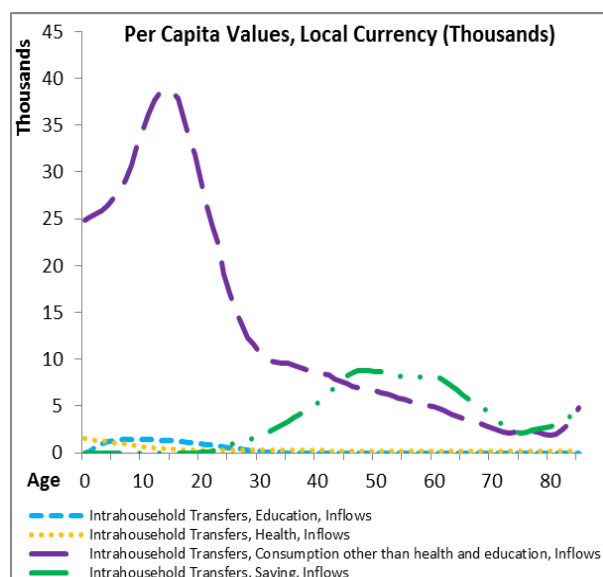


Fig.10. Intrahousehold transfers (inflows), men

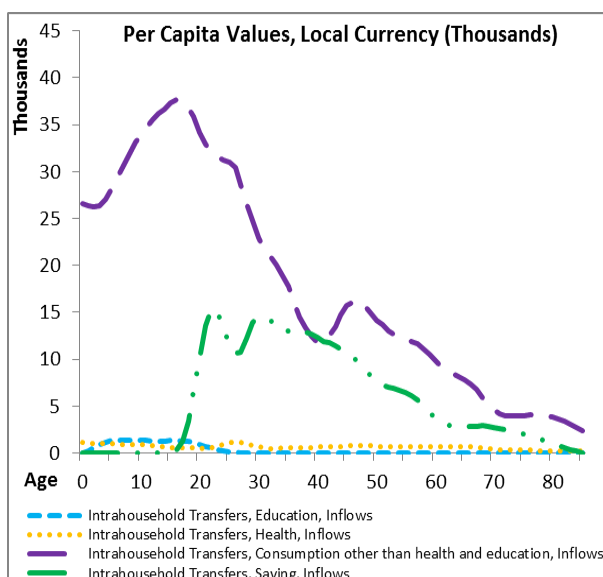


Fig.11. Intrahousehold transfers (inflows), women

Source: author's calculations.

The percentage distribution of consumption flows for men and women by age groups (Table 2) shows that for men, labor incomes cover 75.8% of consumption, while for women this is a little more than half (51.5%). Since this indicator is calculated based on aggregated data, it also reflects the features of the age structure, in particular, a higher proportion of women in older ages.

The gender profile of percentage consumption flows by age groups shows that there are no significant differences for the youngest (0-19 years old) and the oldest (65+). To the greatest extent, the differences are typical for the age group of 20-34 years old, associated with the reproductive function of women. During this period, labor income covers only 65.5% of their consumption, another 39.4% falls on private transfers. The role of public transfers in covering women's consumption during this period is low, moreover, this indicator has a minus sign (-5.1%), meaning that women's contribution to the formation of public funds (outflows) is higher than their consumption (inflow). In the 35-59 age group, the share of labor income in covering women's consumption rises to 88.8%, the share of private transfers decreases to 13.7%, and the share of income from the private asset's redistribution increases (10.4%), while public transfers with a minus sign more than double the previous age group.

For men in age groups 20-34 and 35-59, labor income exceeds consumption, that is, a surplus of financial resources is formed, which are distributed to other members of households. Thus, private transfers act with a minus sign, amounting to 28.8% and 35.5%, respectively. In these age intervals, the share of redistribution of private assets in relation to consumption increases for men, respectively 43.9% and 54.2%.

At pre-retirement ages (60-64 years), the share of labor income in relation to consumption decreases to 55.2% for men, and to 35.9% for women due to the earlier retirement age. Public transfers (pensions) in relation to consumption are 30.5% for women and 10.1% for men. The share from the private asset's reallocation decreases to 33.8% for men, while for women, on the contrary, it increases to 25%, more than twice as compared with the previous age group. This is due to the high proportion of widows at these ages who become heads of households and, according to the NTA methodology, these incomes are assigned to them.

Table 2.

Flows as a percent of consumption at each age range, % from aggregate values

Age groups	All ages	0-19	20-34	35-59	60-64	65+
MEN						
Labor Income	75.6	6.3	115.9	111.3	55.2	18.8
Private Transfers	-7.7	53.0	-28.8	-35.5	2.4	1.5
Public Transfers	-6.6	22.3	-29.1	-28.1	10.1	47.3
Public Asset-based Reallocations	-1.6	-0.8	-1.9	-2.0	-1.5	-1.2
Private Asset-based Reallocations	40.3	19.3	43.9	54.2	33.8	33.6
Total	100.0	100.0	100.0	100.0	100.0	100.0
WOMEN						
Labor Income	51.5	3.1	65.5	88.8	35.9	15.0
Private Transfers	26.8	56.9	39.4	13.7	9.6	9.4
Public Transfers	8.8	23.1	-5.1	-11.4	30.5	45.8
Public Asset-based Reallocations	-1.2	-0.8	-1.4	-1.4	-1.1	-1.0
Private Asset-based Reallocations	14.1	17.7	1.6	10.4	25.0	30.7
Total	100	100	100	100	100	100

Source: author's calculations.

CONCLUSIONS

Age profiles of labor income and consumption of men and women were analyzed by using the National Transfer Accounts (NTA) for Moldova (2019). The age distribution of labor income and consumption made it possible to show gender differences in the formation of a life cycle deficit, that is, a period when men or women earn more than they consume. The results showed that there is a large gap in labor income between men and women throughout the life cycle, while the gap in consumption is negligible at all ages except during childbearing years, when women account for significantly more of both public and private consumption. Low labor incomes at working age and higher consumption during childbearing make women economically dependent throughout their lives.

The contribution of men to the formation of public funds compared to the contributions of women is higher in working age, due to the large difference in labor income. Because of higher employment and higher incomes, men contribute more to public funds and finance most of the consumption needs of children.

The shortfall in the women's economic life cycle is financed mainly by private transfers, which underscores and perhaps exacerbates women's economic subordination and financial dependence. The low level of participation in the labor market, especially of women with children under the age of 6, as well as low social transfers compensating the costs associated with the birth and upbringing of children, may hinder the realization of the reproductive intentions of families. In the context of a declining birth rate and an acute demographic crisis ([Gagauz et al. 2021](#)), increasing the role of the state in supporting families with children seems to be one of the important areas of social policy.

Note that this study focuses only on the market economy (unpaid domestic work is not included), while in all countries women perform (much) more unpaid domestic work than men (). Time use data

for Moldova (from which unpaid work could be calculated and converted to monetary units) are only available for 2012, so it is not possible to analyze the gender gap, including unpaid domestic work. Accounting for unpaid domestic work in measuring the gender dependency gap remains a challenge for future research.

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