**Acquisition of New Data Sets**

The International Data Service Center of IZA (IDSC) is intended among other things to facilitate access to micro data and aggregated data for researchers using standardized and transparent access rules. The IDSC offers a range of data sets under certain legal terms and conditions. Acquisitionof previously unavailable data requires completion of the data set acquisition form.

**Who Is Eligible?**

Researchers can gain access to data sets by demonstrating that they require the data for legitimate research purposes.

**Students**

Students may gain access to the data under the supervision of an advisor who will serve as Principal Data Investigator. The advisor will ensure that the student meets all conditions of the Data Use Agreement Contract. The student must sign IZA’s Commitment to the Federal Data Protection Act.

**Process**

IZA will have full discretion in deciding whether the data meet eligibility criteria. IZA may request additional information from applicants or request changes to their Acquisition of New Data Sets Form. If IZA decides all requirements are met, a representative of IZA will sign the Application for Data Sets and return a copy of the fully executed agreement to the applicant along with help of the IDSC for obtaining a copy of the data. Questions about this application may also be sent to idsc@iza.org

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**Data Set Acquisition Form**

Please provide the following information. Additional information may be attached to this form. Please note that only one data set per application will be processed.

**1. Data Set Title:**

Taxpayer-Panel, Wellen 2001-2014

**2. Applicant information:**

Organisation/Institute

IZA

Full name

Eric Sommer

E-Mail

sommer@iza.org

**2.1. Name, affiliation and email of all cooperating partners involved in the study.**

Full name

Hans-Martin von Gaudecker

E-Mail

[gaudecker@uni-bonn.de](mailto:gaudecker@uni-bonn.de)

Organisation/Institute

U Bonn, IZA

Full name

Janos Gabler

E-Mail

[gabler@iza.org](mailto:gabler@iza.org)

Organisation/Institute

U Bonn, IZA

**3. Title of the research project**

A Dynamic Structural Model for Germany

**4. Short description of research project includingresearch questions, primary methodology (attach additional sheets if required- max 1 page**

Dynamic structural models have become a standard tool in the analysis of the impact of tax-benefit reforms. They allow the estimation of long-term effects of tax-benefit reforms on outcomes such as labor supply, savings, fertility, marriage decisions, or occupational choice. Therefore, the range of possible outcomes goes well beyond our current static in-house approach (IZAΨMOD). As a first application, we opt for investigating the introduction of an Universal Basic Income (UBI). At the core, there will be a life-cycle labor supply model. These estimations will be enhanced by the method of simulated moments, which allows us to combine information from different data sources on, e.g. asset accumulation, savings, consumption behavior and benefit receipt. These external data sources serve as source for moments upon which the individual estimations can be matched to replicate behavior which is not observed in the primary data.

The Taxpayer Panel provides a unique data base for the German income distribution with detailed information on how incomes are composed (business or rental incomes) along the distribution. Income components other than labor might be affected from General Equilibrium Effects from large scale reforms and hence need to be included in the analysis. Beyond, the Taxpayer Panel is the most accurate data base available for the top of the income distribution and will hence be used to adjust moments for the fiscally important group of high-income earners.

**5. Date on which the research project ends**

12/31/2023

**6. Is the research project third party funded? If please provide the name(s) of the funding institutions**

No

7. The Principal Investigator and receiving investigators will certify that all originals, copies or derived data have been returned or destroyed at the completion of the research project or within 14 days of written request from IZA.

8. All results of the research, including discussion papers and publications based on this data set must be announced to the IDSC.

9. Should the researcher prepare any kind of publication (e.g. written report, working paper, journal article, thesis, dissertation, news report, commissioned report) based on data using the remote processing tool JoSuA, the researcher is required to state the following: In the first available footnote (or endnote) of the report or on the first available text page of the report, or in the data description section, recognition of the use of the tool JoSuA in the following form:

*"The data used in this paper was analyzed using the remote processing tool JoSuA. JoSuA was developed by the IDSC of IZA. See Askitas (2008) for details."*

The following paper must be cited in the text and in the literature reference section of the document:

*"N. Askitas, Data Documentation and Remote Computing at the International Data Service Center of IZA, IASSIST Quarterly, Vol 32, 2008"*

Should the researcher prepare any kind of publication (e.g. written report, working paper, journal article, thesis, dissertation, news report, commissioned report) based on data services of the IDSC, the researcher is required to state recognition of the data services of the IDSC of IZA in the first available footnote (or endnote) of the report or on the first available text page of the report, or in the data description section in the following form:

*“The author is grateful to the data services of the IDSC of IZA.”*

The applicant(s) will pay  monthly  yearly  overall

Please state amount here

The IDSC of IZA will pay  monthly  yearly  overall

[250€ \* 14 waves = 3500€]

The total costs for the purchase will be about

3500 €

Full name Date Signature

Eric Sommer 01/14/2019

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**IDSC IZA Management (over 250,00 €)**

🗌The purchase will be made.

🗌The purchase will not be made

Mr. Askitas Mr. Clemens

Date Date