

Jakob Wegmann

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EDUCATION

University of Bonn, Bonn Graduate School of Economics since 10/2018

Ph.D. Economics, supervised by Thomas Dohmen and Amelie Schiprowski

University of Bonn 10/2018-09/2020

Research Master in Economics

University of Mannheim 10/2016-09/2018

Master in Economics

ENSAE, Paris 10/2017-02/2018

Erasmus Semester

University of Mannheim 09/2013-04/2016

Bachelor in Economics

Bilkent University, Ankara 09/2015-01/2016

Erasmus Semester

ACADEMIC VISITS

Zurich University 11/2023-04/2024

Visiting Ph.D. student, hosted by Joseph Zweimüller

Paris School of Economics 03/2022-06/2022

Visiting Ph.D. student, hosted by Thomas Breda

REFERENCES

Thomas Dohmen, Amelie Schiprowski, Josef Zweimüller

JOB MARKET PAPER

"Withheld from Working More? Withholding Taxes and the Labor Supply of Married Women" (with Tim Bayer and Lenard Simon).

To collect income taxes, almost all countries require employers to withhold monthly tax prepayments which are then fully credited against the final income tax liabilities of their employees. Despite being a fundamental component of income taxation systems worldwide, the impact of these withholding taxes on labor supply is poorly understood. We investigate their importance in the context of married couples in Germany where the withholding tax liability can be redistributed between spouses. We exploit a reform that reduced the withholding tax for some married women more than for others, while inducing no differences in income taxes. Using administrative data for the full population of German taxpayers, we estimate an elasticity of labor income with respect to the withholding tax eight years after the reform of 0.14. Additional evidence from a self-conducted survey suggests imperfect understanding of the tax system and limited pooling of resources within the household as the main mechanisms. As the majority of couples shift parts of the withholding tax liability from the husband to the wife, our results suggest that the increased withholding tax liability of married women contributes to their low labor supply. This highlights the need for governments to be aware of the distortion of labor supply incentives when the design of withholding taxes does not match actual income tax incentives.

WORKING PAPERS

"On the Extent, Sources, and Consequences of Reporting Bias in Survey Wages" (with Marco Caliendo, Katrin Huber and Ingo Isphording).

We compare self-reported survey wages from the German Socio-Economic Panel (SOEP) with administrative wages from the social security records (IEB) for the same individual via a novel and unique data linkage (SOEP - ADIAB). We describe a modest but economically significant extent of reporting bias, with SOEP respondents understating administrative wages by about 7.3 percent. Individual, household-, and especially firm characteristics vary systematically with the reporting bias. Replicating common empirical exercises using wages as dependent and independent variable, we find that the choice of data matters, in particular, when estimating the relationship between wages and subjective outcome variables which are directly related to income (satisfaction measures) or between wages

and variables that are more strongly correlated with the reporting bias (e.g. gender). In these cases, relying on survey wages can significantly overstate the correlation. Our findings underscore the critical importance of exercising caution when analyzing survey-based measures of individual income in empirical research. Depending on the research question at hand, it might be worthwhile to complement survey data by administrative measures.

WORK IN PROGRESS

"Breaking Gender Norms: Parental Leave Benefits and Within-Household Bargaining" (with Federica Meluzzi and Pia Molitor).

Low take-up of parental leave by fathers is a major factor in determining the unequal career costs of parenthood for men and women. Can the design of public policies effectively increase fathers' participation in parental leave? This paper causally assesses how financial incentives shape household division of parental leave. We leverage exogenous variation in parental leave (PL) benefits induced by a sharp kink in the schedule of benefit amounts relative to individual pre-birth net earnings, combined with exhaustive German administrative data on the division of parental leave for all childbirths from 2014 to 2018. Using a double Regression Kink Design—an extension we make of the RKD methodology by Card et al. (2015)—we analyze how both parents respond to changes in the generosity of their own and their partner's benefits. Our key finding is that a reduction in the mother's benefit leads to a substitution in parental inputs, decreasing her leave while increasing the father's take-up, especially along the intensive margin, without altering the total duration of parental leave taken by the household. Cross-elasticities are higher when fathers have higher replacement rates than their partners. Our findings also reveal strong asymmetries, since mothers are significantly less responsive to changes in the father's benefit.

"Gender balancing in small samples" (with Jonas Radbruch and Amelie Schiprowski).

Diversity goals - whether explicit or implicit - are usually defined on a large scale, such as the student body of a university or the workforce of a company. However, the implementation of these goals often occurs at a smaller scale, as hiring and admission decisions are made by different decision-makers (e.g., HR managers, admission officers) at various points in time (e.g., recruitment rounds). To study the consequences of small-scale decision-making, we leverage register data from the selection process of a large study grant program where candidates are quasi-randomly assigned to evaluators. Our findings provide evidence that evaluators aim at balancing their small number of positive assessments with respect to gender, migration background and socio-economic status. Consequently, individual admission chances decrease with the number of other candidates sharing the same attributes in the pool. Our findings highlight that small-scale implementation of diversity goals results in inefficient hiring outcomes.

"Marrying into a tax bracket - an alternative approach to estimate tax elasticities" (with Clara von Bismarck-Osten).

"Implicit discrimination in unemployment benefits" (with Hannah Illing and Fabian Reutzel).

POLICY WORK

"Steuern mit der Lohnsteuer – Arbeitsanreiz- und Verteilungseffekte des deutschen Lohnsteuerklassensystems" (with Tim Bayer and Lenard Simon), *ifo Schnelldienst*, 77, Nr. 08, 03-31, pp. 23-27, 2024.

"Auswirkungen des gesetzlichen Mindestlohns auf Betriebe und Unternehmen" (with Mario Bossler et al.), *IAB-Forschungsbericht* 4/2018, 2018.

PUBLICATIONS (BEFORE PhD)

"The German generation internship and the minimum wage introduction: evidence from big data" (with Mario Bossler), *Applied Economics*, 2019.

PRESENTATIONS

2024: Internal seminar GCEE, SSES, GETTSIM Workshop, IZA Retreat

2023: SOLE, Workshop on Labour Economics Trier, EDP Jamboree, ESPE, GETTSIM Workshop, IZA Summer School, CRC Summer School, Mannheim Taxation Conference, EALE, Verein für Socialpolitik, Mannheim Alumni Symposium, IZA Retreat

2022: Berlin Workshop on Empirical Public Economics, PSIPSE at PSE

REFEREEING

Labour Economics

TEACHING

Labor Economics

Tutor

02/2024-07/2024

Prof. Amelie Schiprowski

Math preparation class

Occasional sessions

2023-2024

Prof. Amelie Schiprowski

Finanz- und Sozialpolitik

Tutor and further development of the course

02/2021-09/2021

Prof. Hans-Martin von Gaudecker

Econometrics Bachelor

Tutor

09/2020-01/2021

Prof. Lorenz Götte

Finanz- und Sozialpolitik

Co-development of the completely new Bachelor course, Tutor

02/2020-09/2020

Prof. Hans-Martin von Gaudecker

RESEARCH ASSISTANT AND INTERNSHIPS

ENSAE and University of Cologne

Research Assistant, Study of OECD Tax System

10/2017-09/2018

Prof. Pierre Boyer and Prof. Felix Bierbrauer

IAB

Internship, Minimum Wage

08/2017-10/2017

Mario Bossler

ifo Institut

Internship, SOEP and Pension system

06/2017-08/2017

Prof. Andreas Peichl

University of Mannheim

Research assistant, Development Economics Project in Botswana

10/2016-08/2017

Linh Nguyen and Prof. Markus Frölich

MEMBERSHIPS

IZA

Associated Member

since 03/2024

Bonn University Transdisciplinary Research Areas 4

Member of steering committee

since 10/2022

CRCTR224 - Economic Perspectives on Societal Challenges

Member

since 01/2022

LANGUAGES

German native, **Englisch** fluent, **French** intermediate