Sarah Gharbi | PhD

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Citizenship: French • Last update: September 23, 2025

Research Fields

Public Economics, Labor Economics and Applied Econometrics

Appointment

Postdoctoral Researcher   **Sept. 2025 -**
ROCKWOOL Foundation Berlin, Germany

Affiliations

ECONtribute Cluster of Excellence, Bonn-Cologne   **2023-2025**

Education

PhD in Economics   **2019 - 2025**
University of Cologne, Germany (2022-2025)
University of Mannheim - GESS, Germany (2019-2022)

Research Stay − Sciences Po Paris   **May 2024**
Sponsor: Pierre Cahuc

Research Stay − Uppsala University   **February-April 2024**
Sponsors: Peter Fredriksson and Martin Nybom

MSc. in Economics   **2016-2018**
Joint program with ENS Paris-Saclay, Polytechnique, ENSAE and HEC, France

BSc in Economics and Management   **2012–2015**
Université de Franche-Comté, France

Scholarships and Grants

Chaire de sécurisation des parcours professionnels   **2023**
Research grant

Mannheim Taxation   **2020-2022**
Research grant

Scholarship of the GESS - University of Mannheim   **2019-2020**
Full Doctoral Fellowship

ENS Paris-Saclay Scholarship   **2015-2019**
Full Fellowship - "Elève normalien"

Working papers

Redesigning Taxes to Increase Economic Activity? Evidence from a French Business Tax Reform
Single-authored

Abstract:Empirical evidence of input-based taxes on firms' outcomes is scarce. This paper fills this gap by exploiting a reform of the French business tax system that shifted the tax burden from both labor and capital to capital only. I apply a dynamic differences-in-differences approach, leveraging cross-sectional variations in firms' exposure to the reform. Using rich administrative data, I demonstrate that the reform enhances firms' capital investment, particularly for those initially constrained by cash. For a 1% reduction in taxes, tangible assets increase by 0.43%. This generates significant productivity gains. Wages are not affected. I estimate a negative effect on employment, indicating slower employment growth in labor-intensive firms that are more affected. I can explain this effect by showing that firms replace low-skilled workers with fewer – more productive – high-skilled workers, generating lower employment growth. Another explanation is that firms might have varying tax sensitivity based on whether firms can deduct business tax payments from the corporate income tax.

Unpacking the Small Effects of Subsidized Employment: the Role of Gender and Parenthood
with Valentina Melentyeva and Eloïse Menestrier

Abstract: Subsidized employment has been widely used to tackle the prevalent problem of youth unemployment. In this study, we evaluate the impact of a subsidized employment program for disadvantaged youth in France and reveal significant gender differences in program effectiveness, hidden behind the average null effect. For men, the effects are significant and positive on all employment outcomes, on both extensive and intensive margins. In contrast, the program fails to improve the likelihood of employment for women. We identify two reasons for such differences in program effectiveness. First, women are more likely to have children during the program and drop out of it. Second, we observe gender-based sorting into different job types at the start of subsidized employment. Men tend to secure cognitive tasks in public administration and industry, while women are more likely to occupy routine non-cognitive roles in health and social services. Our results have important implications for future policy designs and evaluations.

Work in progress

Business Taxes and Firms' Location
with Emilie Sartre and Sebastian Siegloch

The Effects of Family Planning Centers in the 21st Century
Single-authored

Seminars and Conferences

2025:
- Mannheim Taxation Conference (*planned*)
- Rockwool Foundation Copenhagen (Invited Seminar, *planned*)
- RFBerlin-CReAM Nizza Monferrato Workshop (Invited Seminar)
- University of Nottingham (Invited Seminar)
- Ifo - Fürth (Invited Seminar)
- LISER - Luxembourg (Invited Seminar)
- Rockwool Foundation Berlin (Invited Seminar)
- University of Cologne (Internal Seminar)

2024:
- ECONtribute Young Economist Workshop
- Sciences Po Paris (Internal Seminar)
- Uppsala University (Internal Seminar)
- Paris School of Economics (Invited Seminar)
- University of Cologne (Internal Seminar)

2023:
- Conference of Evaluation des Politiques Publiques DG Trésor (Paris)
- Conference of the European Association of Labour Economists (EALE)
- 71th Congress of the French Economic Association (AFSE)
- University of Cologne (Internal seminar)

2022:
- Annual congress of the International Institute of Public Finance (IIPF)
- Augustin Cournot Doctoral days
- 70th Congress of the French Economic Association (AFSE)

2021: University of Mannheim (Internal seminar)

Seminar Organization...

2024-2025: co-organized Brown Bag Seminar, University of Cologne.

Teaching

Economics of Inequality (1st year BSc course) — **2023-2025**
Teaching assistant to Prof. Dr. Sebastian Siegloch, University of Cologne, Germany

Responsible for teaching a weekly seminar, designing and grading two empirical projects.
Teaching evaluation: 4.5/5 in 2023, 4.6/5 in 2024; 5 being the best grade.

Bachelor Thesis Supervision — **2022-2025**
Teaching assistant, University of Cologne, Germany

Responsible for creating topics, supervising students, and grading.

Microeconomics (1st year PhD course in Business) — **Fall 2020**
Teaching assistant to Prof. Stefan Reichelstein, University of Mannheim, Germany

Responsible for designing and solving weekly problem sets and grading.
Teaching evaluation: 1.3/5; 1 being the best grade.

Professional Activities

Doctoral Researcher — **2020-2022**
ZEW - Social policy and Redistribution Dept., Germany

Research Assistant — **2019-2020**
University of Mannheim, Germany

Research Assistant — **2018–2019**
For Pr. Dr. Benzarti at University of California Santa Barbara, USA

Research Assistant — **Spring 2017**
For Dr. Pappadà at Banque de France - International Macroeconomics Dept., France

Software and Languages

Software & Programming: R, Python, Stata, LaTeX

Language: French (native), English (fluent), German (advanced)