# Sarah Gharbi | PhD candidate

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# **Research Fields**

Public Economics, Labor Economics and Applied Econometrics

# References

**Sebastian Siegloch, Pr. Dr.**: University of Cologne & ECONtribute, Universitätsstraße 22a, 50937 Cologne, Germany, email: siegloch@wiso.uni-koeln.de (supervisor)

**Pia Pinger, Pr. Dr.**: University of Cologne & ECONtribute, Universitätsstraße 22a, 50937 Cologne, Germany, email: pinger@wiso.uni-koeln.de (supervisor)

**Emilie Sartre, Dr.**: University of Nottingham, Sir Clive Granger Building University Park Nottingham, NG7 2RD, UK, email: emilie.sartre@nottingham.ac.uk

Camille Urvoy, Dr.: University of Mannheim, Department of Economics, L7 3-5, 68161 Mannheim, Germany, email: camille.urvoy@uni-mannheim.de

## **Education**

## PhD Studies in Economics

2019 - Exp. February 2025

University of Cologne, Germany (**Since 2022**) 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** *Université de Franche-Comté, France* 

2012-2015

# Job Market paper

# 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 show that the reform boosts firms' investment in capital, particularly for those initially cash-constrained. For a 1% reduction in taxes, tangible assets increase by 0.69%. This generates significant productivity gains. Wages are not affected. I estimate a negative effect on employment, which indicates slower employment growth in more affected labor-intensive firms. 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.

# **Working papers**

# 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

# Intermunicipal Cooperation and Economic Activity

with Emilie Sartre

# The Effects of Family Planning Centers in the 21st Century

Single-authored

## **Affiliations**

### ECONtribute Cluster of Excellence, Bonn-Cologne

since 2023

# **Scholarships and Grants**

Chaire de sécurisation des parcours professionnels Research grant	2023
Mannheim Taxation Research grant	2020-2022
Scholarship of the GESS - University of Mannheim Full Doctoral Fellowship	2019-2020
ENS Paris-Saclay Scholarship Full Fellowship - "Elève normalien"	2015-2019

# **Seminars and Conferences**

#### 2024:

- Sciences Po Paris (Internal Seminars)
- Uppsala University (Internal Seminars)
- Paris School of Economics (Invited Seminars)
- University of Cologne (Internal Seminars)

### 2023:

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

#### 2022

- o 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)

Internal Seminars.....

2024: co-organise a weekly Applied Economics Seminar for Ph.D students

# **Teaching**

# **Economics of Inequality (3rd year BSc course)**

**Since 2023** 

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**

**Since 2022** 

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
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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)