

**NEWSLETTER 2018-26****CALENDAR:****Departmental Seminar**

Anna Gumpert (LMU, München):  
*t.b.a.*

Monday, November 12  
16:30–18:00  
H26

**IOS Seminar**

Regina Riphahn (Universität Erlangen-Nürnberg):  
*Employment effects of payroll tax subsidies*

**Special Date**

Thursday, November 15  
13:30–15:00  
WiOS 109 (Landshuter Str. 4)

## ABSTRACTS:

**IOS Seminar**

Regina Riphahn

*Employment effects of payroll tax subsidies*

*Abstract:* This paper exploits several reforms of wage subsidies in the framework of the German Minijob program to investigate substitution and complementarity relationships between subsidized and non-subsidized labor demand. We apply an instrumental variables approach and use administrative data on German establishments for the period 1999-2014. Particularly in small establishments (0-9 employees), subsidized Minijob employment comprises large shares of the work force, on average over 40 percent. For these establishments, robust evidence shows that increasing the subsidization of Minijob employment crowds out non-subsidized employment. Our results imply that Minijob employment in 2014 may have eliminated more than 0.5 million unsubsidized employment relationships just in small establishments.

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Wednesday, November 14 – 11 am

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INSTITUT FÜR  
VOLKSWIRTSCHAFTSLEHRE UND  
ÖKONOMETRIE

Universitätsstraße 31 ▪ 93040 Regensburg

Newsletter-Redaktion: Martina Kraus-Pietsch

Telefon: +49 941 943-2710

Fax: +49 941 943-2734

E-Mail: [econ.news@ur.de](mailto:econ.news@ur.de)

Internet: [www-economics.ur.de](http://www-economics.ur.de)

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