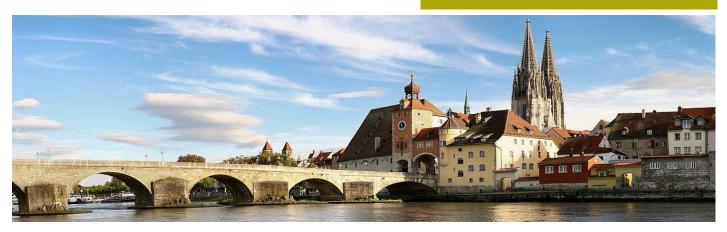


REGENSBURGECONNEWS



Newsletter 2018-26

CALENDAR:

Departmental Seminar

Anna Gumpert (LMU, München): *t.b.a.*

IOS Seminar

Regina Riphahn (Universität Erlangen-Nürnberg): Employment effects of payroll tax subsidies Monday, November 12 16:30–18:00 H26

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.

We gratefully acknowledge financial support of the Departmental Seminar by the Regensburger Universitätsstiftung Hans Vielberth.

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Editorial deadline for Newsletter No. 2018-27: Wednesday, November 14 – 11 am

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