

Katharina Jenderny

Curriculum Vitae

(11/2014)

Personal Data

Born in Husum (Germany), 31 March 1981

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Current Position

Research Assistant

Department of Economics, Freie Universität Berlin, Boltzmannstr.20, D-14195 Berlin, Germany.

Education

12/2008 Diplom in Economics (MA equiv.), Freie Universitaet Berlin

2000-2008 Studies in Physics, History and Economics at Technische Universitaet Berlin, Freie Universitaet Berlin and Universidad de Sevilla (Spain)

Conference and Seminar Presentations

- 10/2011 10th Workshop on Public Economics (10. Finanzwissenschaftlicher Workshop), Berlin, Germany
- 04/2012 14th INFER Annual Conference, Coimbra, Portugal
- 06/2012 International conference on "Inequalities, Skills and Globalization", Lille, France
- 08/2012 68th Congress of the International Institute of Public Finance (IIPF), Dresden, Germany
- 07/2013 5th Meeting of the Society for the Study of Economic Inequality (ECINEQ), Bari, Italy
- 08/2013 69th Congress of the International Institute of Public Finance (IIPF), Taormina, Italy
- 09/2013 Annual Meeting of the German Economic Association (Verein für Socialpolitik), Düsseldorf, Germany
- 01/2014 University of Verona Winter School on Inequality and Social Welfare Theory, Canazei, Italy
- 03/2014 ZEW Public Economics Research Seminar, Mannheim, Germany (invited)

- 05/2014 4th SEEK Conference on Public Finance and Income Distribution in Europe, Mannheim, Germany
- 06/2014 11th EUROFRAME Conference, Paris, France
- 06/2014 Conference on Public Economics of Inequality, Berlin, Germany
- 09/2014 Conference on Crises and the Distribution, Berlin, Germany

Discussion Paper

- 2014 Top Income Shares in Germany 2001—2010 (with C. Bartels). FU Berlin, School of Business and Economics, DP 2014/32
- 2014 Tax Progression and the German Dual Income Tax. FU Berlin, mimeo
- 2013 Mobility of Top Incomes in Germany. FU Berlin, School of Business and Economics, DP 2013/7 (Conditional acceptance: Review of Income and Wealth)
- 2010 Dokumentation des Extended Income Tax Dataset EITD (with G. Struch). Mimeo, Universitaet Passau and FU Berlin.

Current Research Projects

Progression Effects of the German Dual Income Tax

This paper analyzes the effect of the introduction of a final withholding tax on capital income on the progression of the German income tax. As previous literature shows, even with synthetic income taxation, tax progression was strongest in the middle of the income distribution, decreased for high incomes, and was not observable at the very top. In 2009, capital income was excluded from the German synthetic income tax tariff. Since then, it is taxed at a lower final withholding tax rate. This paper explores the effect of this change on the overall progression on total income and on horizontal equity. The analysis is based on a micro-level panel dataset of income tax returns between 2001 and 2006. This data provides information on the distribution of total taxable income and is particularly representative for the top of the income distribution. Top income fractiles are defined on gross incomes.

The Role of Capital Income for Top Incomes Shares in Germany (with C. Bartels)

A large literature has documented top income share series based on income tax statistics using the common methodology established by Piketty (2001, 2003). The disappearance of capital income from the income tax base in many countries poses a major challenge to the comparability of these series both over time and between countries. First, we extend the existing German series including capital gains to 2010, and the series excluding capital gains to 2008. Second, we derive three homogeneous series by simulating legislative definitions of capital income prevailing in Germany between 2001 and 2010. For both simulation and the exclusion of capital gains, we employ a rich data set containing the tax files of all income taxpayers. Third, we construct a composite measure of stock dividends and interest income tax flows as a proxy for capital income missing in the data since 2009. We find that

the drop in top income shares obtained from income tax statistics in the crisis year 2009 is largely attributable to the exclusion of capital income from the income tax base.

Tax Responsiveness at the Very Top (with C. Werdt)

We use a recent German income tax reform at the very top of the income distribution (commonly referred to as the riches' tax) which affected tax units with taxable income above 250.000€ (singles) or 500.000€ (married couples). The reform affected singles and couples differently, and was postponed for private business income to 2008, while all other incomes were affected in 2007. We analyze the reaction of taxable income and the shifting between income sources in response to this reform.

Refereeing

FinanzArchiv / Public Finance Analysis; Review of Income and Wealth

Memberships

German Economic Association (Verein für Socialpolitik Vfs); International Institute of Public Finance (IIPF); Society for the Study of Economic Inequality (ECINEQ)

Teaching Experience

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| International Taxation | lecture (in parts) and exercise sessions, master's level (Summer 2010 and 2012) |
| Labor Economics | exercise sessions, master's level (Winter 2009, 2011 and 2013) |
| Labor Market Policy | exercise sessions, master's level (Winter 2009 and 2011) |
| Behavioral Economics | seminar, master's level (Summer 2011) |
| Markets and Ethics | seminar, master's level (Summer 2013) |
| Education and the Labor Market | seminar, master's level (Winter 2013) |
| Microeconomics | exercise sessions, for undergraduates (Summer 2009) |
| Economics of taxation | exercise sessions, for undergraduates (Winter 2008 and 2010) |
| Environmental Economics | lecture (2013, 2014) and exercise sessions, for undergraduates (Summer 2009, 2010, 2012, 2013, 2014) |

Work Experience

- 2008- Research Assistant at Economics Department of Freie Universitaet Berlin
- 2006-2008 Student assistant at the chair of public economics, Professor Giacomo Corneo, Freie Universitaet Berlin.
- 08/2007 Kiel Institute for the World Economy, two months internship at the research area “The Welfare State”, research program “The Global Health Economy”.
- 2003-2006 Humboldt-Forum Wirtschaft, active member and member of executive committee (2006) of the students’ association ‘Humboldt-Forum Wirtschaft e. V.’ (www.hufw.de). The association hosts annual conferences on economics and society, as well as various panel discussions and workshops in cooperation with diverse co-organizers, such as the German weekly newspaper DIE ZEIT.
- 03/2003 Ministry of agriculture, environment and rural areas, the State of Schleswig-Holstein, Kiel, four-week internship at the minister’s office.
- 08/2002 Bürgerkomitee 15. Januar, Berlin. six-week internship at the media center for the history of the STASI (East German secret intelligence service). Systemizing of audio media, editorial work for the magazine “Horch und Guck”.

Languages

- German (mother tongue)
- English (fluent)
- Spanish (intermediate)
- French (basic)