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Report and Recommendation concerning the habilitation titled “Distributional and Labor Supply Effects of Tax-Benefit Policies”, by Dr. Klara Kaliskova

This habilitation is composed of two broad essays summarizing Dr. Kaliskova current and planned future research work. Dr. Kaliskova has two main lines of research: one concerned the distributional and incentive effects of a tax-benefit system and the other related to the impact of tax-benefit policies on female labor supply.

The first line of work includes the study of several aspects of taxes and benefit across the whole population of taxpayers and households in the Czech Republic. To do so, Dr. Kaliskova and her co-authors created a microsimulation model - the TAXBEN - that uses data about real individuals from a representative sample of a population - the Survey of Income and Living Conditions (SILC) collected by the Czech Statistical Office. In a series of papers, Dr. Kaliskova and co-authors present simulations capturing some features of direct taxes and social benefits that are not commonly considered in microsimulations, such as mortgage deductions, disability tax credits, etc. (for example, Dusek et al., 2013; Dusek et al., 2015b)ⁱ. They also study the ability of the tax-benefit system to reduce income inequality and relative poverty (Jansky et al., 2016).

Beyond current applications to research, the TAXBEN will serve for further analysis of policies, because it is regularly updated and improved.

The second line of research focuses on studying the impacts of taxes and benefits at both the extensive and intensive margins of labor supply and on unemployment. To do so, Dr. Kaliskova has mostly focused on a sample from 26 European countries.

By relying on both data from Czech Republic and other European countries, Dr. Kaliskova’s work uniquely documents how different tax and benefits systems, as well norms can contribute for different patterns and responses to reforms. In addition, her work demonstrate broadness with 13 publications and quality - three of the publications are at high quality academic journals, namely

- ❑ Bicakova, A., and Kaliskova, K. (2024). Is longer maternal care always beneficial? The impact of a 4-year paid parental leave. *Journal of Population Economics* 37, 36.
- ❑ Bicakova, A., and Kaliskova, K. (2019). (Un)intended effects of parental leave policies: Evidence from the Czech Republic. *Labour Economics*, 61, 101783.
- ❑ Kaliskova, K., (2014). Labor Supply Consequences of Family Taxation: Evidence from the Czech Republic. *Labour Economics*, 30, 234-244.

Conclusion

All in all, there is demonstrated ability to independently conduct research and supervise PhD students.

I do recommend the promotion of Dr. Kaliskova to the rank of associate professor at University of Economics, Prague.

Best regards



Rita Ginja

Bergen, September 4, 2024

¹ For the citations, see the habilitation submitted.