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### **Habilitation of Dr. Klara Kaliskova**

In her habilitation, Dr. Klara Kaliskova summarizes her research in two broad areas: “Distributional and incentive effects of the tax-benefit system” (Chapter 2) and “Labor supply responses of tax-benefit policies” (Chapter 3).

In the first area of her research, Dr. Kaliskova has contributed valuable insights concerning the effects of tax-benefit policies on income distribution and work incentives, both based on the microsimulation model EUROMOD, as well as based on the microsimulation model TAXBEN, that the candidate and co-authors have developed. This group has not only built a microsimulation model similar to those used in other countries, but they have also contributed valuable methodological improvements, such as including expenditure data on the household level (a feature that many microsimulations for other countries do not have). Dr. Kaliskova was able to publish quite a few papers about analyses using this model, such as e.g., Dusek et al. (2013), Jansky et al. (2016), and her single-author paper Kaliskova (2017) in the widely recognized journal *Empirical Economics*.

Also, in the second area of Dr. Kaliskova’s research, labour supply responses to tax-policy changes, she has published several papers in top journals of the field. One example is her single-authored paper on family taxation, published in the highly-ranked field journal *Labour Economics* (Kaliskova, 2014). Here, she shows that the introduction of joint family taxation in the Czech Republic had detrimental effects on the labor supply of married women. Another paper she published in the same journal (Bicakova and Kaliskova, 2019) shows the impact of parental leave reforms on mothers' employment outcomes.

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Based on her publication record, Dr. Kaliskova has demonstrated the ability to conduct research independently. I am convinced she can guide and supervise junior scholars, such as PhD students.

Thus, I strongly recommend that Dr. Klara Kaliskova be promoted to the rank of associate professor at the Prague University of Economics and Business.

Please do not hesitate to contact me if you need any further information.

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A handwritten signature in blue ink, appearing to read "Katharina Wrohlich".

Prof. Dr. Katharina Wrohlich

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