







Curriculum Vitae

Theresa Neef

Current Position & Contact

-  Postdoc, Department of Structural Change and Productivity, Halle Institute for Economic Research
-  Gender Coordinator of the World Inequality Lab, Paris School of Economics
-  Fellow at EU Tax Observatory, Paris School of Economics & guest researcher at DIW Berlin
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Research Experience

- Postdoctoral Fellow, *Halle Institute for Economic Research (IWH)* 09/2024 –
- Gender coordinator, *World Inequality Lab, Paris School of Economics* 05/2024 –
 - ★ Research on global gender inequality
- Researcher, *Macroeconomics department, DIW Berlin* 01/2023 – 08/2024
 - ★ Research on income inequality, taxation, and economic history
 - ★ Public economics expert of DIW's forecasting team for the German economy
- Researcher, *EU Tax Observatory, Paris School of Economics* 06/2021 – 08/2024
 - ★ Research and knowledge transfer focusing on revenue effects of the global minimum tax & financial transparency
- Eastern Europe coordinator & researcher, *World Inequality Lab, Paris School of Economics* 11/2019 – 12/2022
 - ★ Research on global gender inequality & income inequality in Eastern Europe
 - ★ Contribution to the World Inequality Report 2022 on gender inequality

Education

- PhD Economics (Dr. rer. pol.), *Free University of Berlin* 01/2018 – 02/2024
 - ★ Dissertation: “Unequal Fault Lines: Essays on Gender, Class and Regional Inequality”
 - ★ Research Area: Inequality, Public Economics, Economic History
 - ★ Methods: Distributional National Accounts, counterfactual analyses (synthetic control, reweighting)
 - ★ Committee: Giacomo Corneo, Alexander Kriwoluzky, Charlotte Bartels, Natalia Danzer, Thomas Piketty
- Visiting scholar at World Inequality Lab, *Paris School of Economics* 09/2019 – 12/2019
- MSc Economics, *Free University of Berlin* 04/2016 – 11/2017
- Master studies in International Economics, *Göttingen University* 10/2014 – 03/2016
- Bachelor studies in Economics, *Leipzig University* 10/2012 – 09/2014
- BSc Geography, *Leipzig University* 10/2009 – 05/2014

Articles in Refereed Journals

- [Revenue Effects of the Global Minimum Tax under Pillar Two](#). (with Mona Baraké, Paul-Emmanuel Chouc, and Gabriel Zucman). *Intertax* 2022, Vol. 50(10), pp. 689 – 710.
Best paper award of the Franco-German Fiscal Policy Seminar 2022

Book Chapters

- Distributional National Accounts: A Macro-Micro Approach to Inequality in Germany (with S. Bach and C. Bartels), in: Chetty, R., Friedman, J. N., Gornick, J.C., Johnson, B. and A. Kennickell (eds.): Measuring Distribution and Mobility of Income and Wealth, 2021, University of Chicago Press.

Working Papers

- [The Long Way to Gender Equality: Gender Pay Differences in Germany, 1871-2021](#) World Inequality Lab WP No. 2024/02.
- [Distributional National Accounts \(DINA\) for Germany, 1992-2016](#). SSRN WP (joint with Stefan Bach and Charlotte Bartels).
- [Half the Sky? The Female Labor Income Share in a Global Perspective](#). World Inequality Lab WP No. 2021/22 (joint with Anne-Sophie Robilliard).

Work in Progress

- [When Capitalism Takes over Socialism: The Lasting Economic Divide between East and West Germany](#). (joint with Charlotte Bartels). Draft upon request.

We investigate the economic divide between East and West German residents along the regional income and wealth distributions employing the Distributional National Accounts method. We find that East German residents still earn and own a fraction of their West German counterparts. The gap widens towards the top of the distribution due to East Germans' lower business income and wealth. Investigating the causes, we show that reunification boosted West German top incomes. We link this to the privatization process of the 1990s in which predominantly West German investors acquired formerly state-owned East German capital.

Policy Work and Knowledge Transfer

- [Die Einkommens- und Vermögensverteilung in Deutschland](#) (joint with Charlotte Bartels), *Wirtschaftsdienst* 7, 2024, 441–447.
- Contributing to the forecast of the German economy at DIW Berlin ([summer '23 – spring '24](#)) and the joint economic forecast of Germany's leading economic research institutes (*Gemeinschaftsdiagnose*) ([fall '23](#); [spring '24](#))
- [Wie ungleich ist die Welt? Ergebnisse des World Inequality Report 2022](#) (joint with Lucas Chancel). *Aus Politik und Zeitgeschichte*, Nr. 37-38/2022.
- [Half the Sky? The Female Labor Income Share in a Global Perspective](#). (joint with Anne-Sophie Robilliard) Chapter 5 of the [World Inequality Report 2022](#).
- [Effective Sanctions Against Oligarchs and the Role of a European Asset Registry](#) (with Panayiotis Nicolaides, Lucas Chancel, Thomas Piketty, and Gabriel Zucman). Joint EU Tax Observatory & World Inequality Lab Note, 2022.
 - ★ Media coverage among others in [Der Spiegel](#), the [Washington Post](#), [Dagens Nyheter](#), [La Presse](#), [Reuters](#), and [Euractiv](#)
 - ★ Input at a public hearing of the European Parliament's FISC Subcommittee, video [here](#)
 - ★ Panel discussion "The Case for a Global Asset Registry", video [here](#)
- [Revenue Effects of the Global Minimum Tax: Country-by-Country Estimates](#) (with Mona Baraké, Paul-Emmanuel Chouc and Gabriel Zucman). EU Tax Observatory Note No. 2, 2021.
 - ★ Media coverage among others in [Politico](#) and [Euractiv](#)
 - ★ Panel discussion "A 15% Global Minimum Tax – a Revolution?", video [here](#)
- [Minimizing the Minimum Tax? The Critical Effect of Substance-Based Carve-Outs](#) (with Mona Baraké, Paul-Emmanuel Chouc and Gabriel Zucman). EU Tax Observatory Note No. 1, 2021.
- [Collecting the Tax Deficit of Multinational Companies: Simulations for the European Union](#) (with Mona Baraké, Paul-Emmanuel Chouc, and Gabriel Zucman). EU Tax Observatory Report No. 1, 2021.
- [What's New About Income Inequality in Europe \(1980-2019\)?](#) (with Marc Morgan). World Inequality Lab Issue Brief 2020/04.

- What's New About Income Inequality in Russia (1980-2019)? Trends in Comparison to Eastern Europe. World Inequality Lab Issue Brief 2020/05.

Teaching Experience (English Language)

Free University of Berlin

- MSc seminar “Household Behavior in Developing Countries”, joint with Natalia Danzer Spring 2019
- BSc tutorial “Public Economics and Taxation”, joint with Max Longmuir Fall 2018

Göttingen University

- BSc seminar “Ethics and Economics”, joint Spring 2015

Awards, Honors and Fellowships

- Best paper award for “Revenue Effects of the Global Minimum Tax under Pillar Two”, Franco-German Fiscal Policy Seminar of the French and German finance ministries 2022
- Research grant Hans Böckler Foundation on ‘The role of inheritances in wealth inequality’ joint with Charlotte Bartels and Stefan Bach (both DIW Berlin) €255k 2022
- Doctoral scholarship of the Hans Böckler Foundation 2018 – 2021

Invited Talks (scheduled in italics)

- 2024 Lunch Seminar, Department of Socioeconomics, WU Wien; *Economic History Seminar, University of Regensburg*
- 2023 Staff seminar of the German Council of Economic Experts; Inequality Seminar Series, Roma Tre
- 2022 SITE Brown Bag seminar, Stockholm School of Economics
- 2021 Research Seminar in Economic and Social History, WU Wien
- 2020 ESCoE Conference on Economic Measurement

Selected Presentations (scheduled in italics)

- 2024 In_equality Conference 2024; ZEW Public Finance; VALURED workshop; IIPF; *VfS*
- 2023 10th ECINEQ meeting, Aix-Marseille; 13th ifo Conference on Macroeconomics and Survey Data
- 2022 Applied Economics Lunch Seminar, Paris School of Economics; IZA Workshop, Inequality in Post-Transition and Emerging Economies; Workshop on Regional Economic Inequalities, Paris Saclay; Franco-German Fiscal Policy Seminar, German Ministry of Finance
- 2021 36th IARIW conference (online), Economic History Society conference (online); 9th ECINEQ meeting (online); IIPF conference (online); Verein für Socialpolitik conference (online); World Inequality Conference, Paris
- 2020 New researchers online session, Economic History Society; Applied Economics Lunch Seminar, Paris School of Economics
- 2019 European Historical Economics Society conference, Paris; 8th ECINEQ meeting, Paris
- 2018 Poster presentation, Gender Economics workshop of WZB, LMU Munich, DIW & HU Berlin, Berlin

Languages

- German (native); Englisch (C1, TOEFL: 113/120), Spanish (B1-B2), French (B1-B2)
- STATA, \LaTeX

Referee

- Oxford Economic Papers, International Tax and Public Finance, Journal of Economic Inequality

September 2, 2024