Jakob Wegmann

Postdoctoral Researcher
Rockwool Foundation Berlin, Germany

Gormannstraße 22, 10119 Berlin, Germany
+49 1520 4202052 · j.wegmann@rfberlin.com
jakobwegmann.github.io

Affiliations

DIW — Guest Researcher, since 01/26

CRC TRR 190 — Member, since 01/26

RFBerlin — Postdoc, since 10/25

Academic Education

2025–present — **Postdoctoral Researcher | RFBerlin**

2018–2025 — Ph.D. in Economics | University of Bonn, Bonn Graduate School of Economics

2018–2020 — Research Master in Economics | University of Bonn

2016–2018 — Master in Economics | University of Mannheim

2017 — Erasmus Semester | ENSAE, Paris

2013–2016 — Bachelor in Economics | University of Mannheim

2015 — Erasmus Semester | Bilkent University, Ankara

Academic Visits

2026 — Visiting Postdoctoral Researcher, hosted by Josef Zweimüller | Zurich University

2025 — Visiting Ph.D. student | IFAU, Uppsala

2023–2024 — Visiting Ph.D. student, hosted by Josef Zweimüller | Zurich University

2022 — Visiting Ph.D. student, hosted by Thomas Breda | Paris School of Economics

Working Papers

Tim Bayer, Lenard Simon, and Jakob Wegmann. "Withheld from Working More? Withholding Taxes and the Labor Supply of Married Women."

To collect income taxes, almost all countries require employers to withhold monthly tax prepayments which are then fully credited against the final income tax liabilities of their employees. Despite being a fundamental component of income taxation systems worldwide, the impact of these withholding taxes on labor supply is poorly understood. We investigate their importance in the context of married couples in Germany where the withholding tax liability can be redistributed between spouses. We exploit a reform that reduced the withholding tax for some married women more than for others, while inducing no differences in income taxes. Using administrative data for the full population of German taxpayers, we estimate an elasticity of labor income with respect to the withholding tax eight years after the reform of 0.14. Additional evidence from a self-conducted survey suggests imperfect understanding of the tax system and limited pooling of resources within the household as the main mechanisms. As the majority of couples shift parts of the withholding tax liability from the husband to the wife, our results suggest that the increased withholding tax liability of married

women contributes to their low labor supply. This highlights the need for governments to be aware of the distortion of labor supply incentives when the design of withholding taxes does not match actual income tax incentives.

Marco Caliendo, Katrin Huber, Ingo Isphording, and Jakob Wegmann. "On the Extent, Sources, and Consequences of Reporting Bias in Survey Wages."

We compare self-reported survey wages from the German Socio-Economic Panel (SOEP) with administrative wages from the social security records (IEB) for the same individual via a novel and unique data linkage (SOEP - ADIAB). We describe a modest but economically significant extent of reporting bias, with SOEP respondents understating administrative wages by about 7.3 percent. Individual, household-, and especially firm characteristics vary systematically with the reporting bias. Replicating common empirical exercises using wages as dependent and independent variable, we find that the choice of data matters, in particular, when estimating the relationship between wages and subjective outcome variables which are directly related to income (satisfaction measures) or between wages and variables that are more strongly correlated with the reporting bias (e.g. gender). In these cases, relying on survey wages can significantly overstate the correlation. Our findings underscore the critical importance of exercising caution when analyzing survey-based measures of individual income in empirical research. Depending on the research question at hand, it might be worthwhile to complement survey data by administrative measures.

Federica Meluzzi, Pia Molitor, and Jakob Wegmann. "Breaking Gender Norms: Parental Leave Benefits and Within-Household Bargaining.", won the *Upjohn Institute's 2026 Early Career Research Award*

Low take-up of parental leave by fathers is a major factor in determining the unequal career costs of parenthood for men and women. Can the design of public policies effectively increase fathers' participation in parental leave? This paper causally assesses how financial incentives shape household division of parental leave. We leverage exogenous variation in parental leave (PL) benefits induced by a sharp kink in the schedule of benefit amounts relative to individual pre-birth net earnings, combined with exhaustive German administrative data on the division of parental leave for all childbirths from 2014 to 2018. Using a double Regression Kink Design —an extension we make of the RKD methodology by Card et al. (2015)—we analyze how both parents respond to changes in the generosity of their own and their partner's benefits. Our key finding is that a reduction in the mother's benefit leads to a substitution in parental inputs, decreasing her leave while increasing the father's take-up, especially along the intensive margin, without altering the total duration of parental leave taken by the household. Cross-elasticities are higher when fathers have higher replacement rates than their partners. Our findings also reveal strong asymmetries, since mothers are significantly less responsive to changes in the father's benefit.

Work in Progress

Andreas Grunewald, Jonas Radbruch, Amelie Schiprowski, and Jakob Wegmann. "Diversity in Small Samples."

Diversity goals are typically defined at the level of an organization but implemented through decentralized decisions by individual evaluators observing only a small subset of the candidate pool. In this paper, we analyze how organizational diversity concerns interact with the small-sample nature of candidate selection. We use data on more than 40,000 admission interviews of a merit-based scholarship program, where each evaluator assesses a randomly assigned subset of candidates. Conditional on own ability, a candidate's selection probability is substantially reduced by higher-ability candidates assigned to the same evaluator. This effect is consistently twice as large within than across diversity-relevant candidate characteristics including gender, migration background, and socioeconomic status. To structure the analysis of potential mechanisms, we develop a theoretical framework showing that these effects can arise both from a group-specific learning mechanism and from the application of soft quotas within small candidate samples. Additional analyses provide little support for

learning-specific predictions and instead point to a role for "small-sample quotas."

Clara von Bismarck-Osten and Jakob Wegmann. "Marrying into a Tax Bracket - an Alternative Approach to Estimate Tax Elasticities."

Alexandre Jenni, Jakob Wegmann, and Josef Zweimüller. "Family Taxation."

Publication

Journal article

Mario Bossler and Jakob Wegmann. 2019. "The German generation internship and the minimum wage introduction: evidence from big data." *Applied Economics* 51 (16): 1730–1747. https://doi.org/10.1080/00036846.2018.1528339

Policy Work

Tax policy

Tim Bayer, Lenard Simon, and Jakob Wegmann. 2024. "Steuern mit der Lohnsteuer – Arbeitsanreiz- und Verteilungseffekte des deutschen Lohnsteuerklassensystems." *ifo Schnelldienst* 77, no. 8: 23–27. https://www.ifo.de/DocDL/sd-2024-08-gender-gaps-steuerpolitik_1.pdf.

Minimum wage

Mario Bossler et al. 2018. "Auswirkungen des gesetzlichen Mindestlohns auf Betriebe und Unternehmen." *IAB-Forschungsbericht* 4/2018. https://doku.iab.de/forschungsbericht/2018/fb0418.pdf.

Presentations

2026 Berlin Labor Economist Workshop (Berlin), CRC Retreat (Berlin), Rockwool Workshop (Nizza Monferrato), Verein für Socialpolitik (Innsbruck)

2025 Rockwool Foundation (Copenhagen), WorkMum (Berlin), Rockwool Workshop (Nizza Monferrato)

2024 Perspectives on (Un-)employment (Nuremberg), Internal Seminar German Council of Economic Experts (Wiesbaden), GETTSIM Conference (Bonn), IZA Retreat (Bonn), SSES (Lucerne)

2023 SOLE (Philadelphia), Workshop on Labour Economics (Trier), EDP Jamboree (Paris), ESPE (Belgrade), GETTSIM conference (Munich), IZA Summer School (Berlin), CRC Summer School (Annweiler), IZA Retreat (Bonn), MannheimTaxation Conference (Mannheim), EALE (Prag), Verein für Socialpolitik (Regensburg), Labor Lunch (Zurich), Mannheim Alumni Symposium (Mannheim)

2022 Berlin Workshop on Empirical Public Economics (Berlin), PSIPSE at PSE (Paris)

Teaching Experience

Tutor "Finanz- und Sozialpolitik" | Department of Economics, University of Bonn | 2021
Bachelor's Program, further development of the course, flipped classroom, lecture taught by Hans-Martin von Gaudecker

Tutor "Econometrics Bachelor" | Department of Economics, University of Bonn | 2020
Bachelor's Program, lecture taught by Prof. Lorenz Götte

Tutor "Finanz- und Sozialpolitik" | Department of Economics, University of Bonn | 2020
Bachelor's Program, co-development of the completely new course, flipped classroom, lecture taught by Hans-Martin von Gaudecker

Miscellaneous

Nationality	German
Language skills	German (native), English (fluent), French (intermediate)
Software skills	Stata (advanced), Python (intermediate) , LaTeX (advanced)
Open Source	wtcalc (maintainer), GETTSIM (contributor)

References

Thomas Dohmen First supervisor | University of Bonn
t.dohmen@uni-bonn.de

Amelie Schiprowski Second supervisor | University of Bonn
amelie.schiprowski@uni-bonn.de

Josef Zweimüller University of Zurich
josef.zweimueller@econ.uzh.ch