

European University Institute Economics Department Via della Fontanelle 18 50014 San Domenico di Fiesole, Italy david.koll@eui.eu www.david-koll.com	University of Mannheim Department of Economics L7, 3 - 5 68131 Mannheim, Germany koll@uni-mannheim.de +49 621 181-1959
---	---

RESEARCH FIELDS	Macroeconomics, Labor Economics, Family Economics, Public Economics	
CURRENT POSITIONS	Postdoctoral Scholar , University of Mannheim	since 09/2020
	Research Associate , European University Institute (EUI)	since 07/2019
EDUCATION	Ph.D. in Economics , EUI	09/2020
	Supervisors: Árpád Ábrahám, Dominik Sachs Committee members: Peter Haan, Johanna Wallenius	
	M.Res. in Economics , EUI	06/2014
	M.Sc. in Economics , Institute for Advanced Studies and Vienna University of Technology	07/2013
	Thesis supervisor: Michael Reiter	
	B.Sc. in Economics , University of Mannheim	08/2011
	(Non-degree) Studies in Mathematics , University of Mannheim	09/2009 - 08/2010
WORKING PAPERS	<i>The Fiscal Return to Childcare Policies</i> (D. Sachs, F. Stürmer-Heiber, and H. Turon)	
	<i>The Intergenerational Correlation of Employment: Mothers as Role Models</i> (G. Galassi and L. Mayr)	
WORK IN PROGRESS	<i>Less money for divorced mothers? The child-age dependent reform of alimony in Germany</i>	
	<i>Dynamic Effects of a Decrease in Alimony Payments</i>	
	<i>On the Optimal Design of Income Transfer Programs: A Dynamic Perspective</i>	
AFFILIATIONS	Member, CRC TR 224 Bonn - Mannheim, Project A03, PI: Michèle Tertilt	since 09/2020
	Associated Researcher with the ERC-Project "Technological Change: New Sources, Consequences, and Impact Mitigation", PI: Philipp Kircher	since 05/2019
PREVIOUS POSITIONS	Research Associate, University of Konstanz	10/2019 - 08/2020
	Academic Assistant with Philipp Kircher, EUI	04 - 08/2017 & 05 - 06/2019
	Intern, Frontier Economics Ltd., Cologne	11/2014 - 02/2015
	Intern, Commerzbank AG, Frankfurt	06 - 08/2010
	Research Assistant, Centre for European Economic Research (ZEW), Mannheim	03 - 08/2009
TEACHING	Seminar in Family Economics (Lecturer, MSc), University of Konstanz	Spring 2020
	Public Finance (Teaching Assistant, BSc), University of Konstanz	Spring 2020
	Optimal Taxation and Private Information (Teaching Assistant, PhD), EUI	Fall 2016
	Microeconomics I (Teaching Assistant, MSc), Institute for Advanced Studies	Fall 2012

VISITING POSITIONS	Visiting PhD student, CESifo, Ludwig-Maximilians-University Munich	07 - 08/2018 & 09/2019
	Visiting PhD student, Center for Macroeconomic Research, University of Cologne	07/2017
	Visiting PhD student with Emmanuel Saez, University of California Berkeley	01 - 05/2017
	Visiting graduate student, Department of Economics, University of Copenhagen	09/2010 - 02/2011
CONFERENCE AND SEMINAR PRESENTATIONS	FROGEE Online Workshop on Gender Economics; Macro Seminar, Konstanz; Public Seminar, Konstanz	2020
	SED, St. Louis; Brown bag Seminar, Bank of Canada, Ottawa; IIPF, Glasgow; Macro Working Group, EUI; Conference on Effectiveness of Child Education, EUI	2019
	IX Doctoral Workshop in Empirical Economics, Collegio Carlo Alberto, Turin; Macro Working Group, EUI; Thesis Defense Forum, Institute for Advanced Studies, Vienna	before 2019
SCHOLARSHIPS	PhD Scholarship, German Academic Scholarship Foundation (Studienstiftung)	01 - 06/2019
	PhD Scholarship, EUI	01 - 12/2018
	Scholarship for visiting UC Berkeley, German Academic Exchange Service	01 - 05/2017
	US-Exchange Fellowship, EUI	01 - 05/2017
	PhD Fellowship, German Academic Exchange Service	2013 - 2014, 2015 - 2017
	Graduate Fellowship, Institute for Advanced Studies	09/2011 - 07/2013
	Scholarship, German Academic Scholarship Foundation (Studienstiftung)	02/2009 - 07/2013
GRANTS	Independent Research Grant, "The impact of divorce laws in the short and long run", University of Konstanz (6,900 EUR)	02 - 12/2020
	Research Grant, "Dynamic effects of a decrease in alimony payments", Einaudi Institute for Economics and Finance, Rome (5,000 EUR)	07/2018 - 06/2019
WORKSHOPS AND SUMMER SCHOOLS	Summer School on Socioeconomic Inequality, Human Capital and Economic Opportunity Global Working Group, University of Chicago	08/2017
	Zurich Initiative on Computational Economics, University of Zurich	01 - 02/2016
MISCELLANEOUS	Software: Matlab, Stata, R, Git, LATEX, MS Office Languages: German (native), English (fluent), Italian (basic)	
REFERENCES	Prof. rpad brahm Department of Economics University of Bristol Bristol, United Kingdom Arpad.Abraham@bristol.ac.uk	Prof. Dominik Sachs Department of Economics Ludwig-Maximilians-University Munich Munich, Germany Dominik.Sachs@econ.lmu.de
	Prof. Philipp Kircher Department of Economics ILR, Cornell University Ithaca, USA pk532@cornell.edu	Prof. Sebastian Findeisen Department of Economics University of Konstanz Konstanz, Germany Sebastian.Findeisen@uni-konstanz.de

ABSTRACTS

The Fiscal Return to Childcare Policies, with Dominik Sachs, Fabian Stürmer-Heiber, and H el ene Turon

We study the long-term fiscal implications of childcare subsidies through their impact on maternal labour supply. Taking human capital accumulation into account, we explicitly capture life-cycle career aspects in a dynamic structural household model of female labour supply and childcare decisions: higher labour supply of mothers today results in higher expected future earnings. In our dynamic structural model, we allow households to be heterogeneous in their taste for home produced childcare, their taste for leisure, and in their access to informal childcare (e.g. by grandparents). Using German survey data, we provide a structural estimate of the degree to which childcare subsidies are dynamically self-financing through higher labour income tax revenue. Further, we explore how the marginal fiscal returns of childcare subsidies depend on the group of families targeted. Our estimates show that targeting childcare subsidies is a useful tool to increase the ability of these policies to be self-financing: an untargeted increase in childcare subsidies refinances itself by 2.6% over the remaining life cycle of the sampled households. The result increases to 17.4% (75.7%) if the subsidy is targeted towards (full-time) working mothers. Finally, targeting working mothers with children below the age of three raises the marginal return to 23.3%.

Less money for divorced mothers? The child-age dependent reform of alimony in Germany

Using a large administrative panel dataset from Germany, we study the effect of a divorce law reform on the probability to pay alimony as a divorced father. The reform affected divorced couples differently depending on the age of their youngest common child. Using a difference-in-differences setup, we show that the reform decreased the probability to pay alimony if the youngest common child was between four and eight years old compared to the child being between sixteen and seventeen. Therefore, the reform decreased the disposable income of divorced, single mothers with younger children to a greater extent. Our results are robust to different empirical model and control group specifications. They also persist when we restrict the sample to those couples who got divorced before the reform. Furthermore, we show that the treatment intensity of the reform varies with the age of the youngest child having the largest impact if the child is between four and five.

The Intergenerational Correlation of Employment: Mothers as Role Models, with Gabriela Galassi and Lukas Mayr

We document a substantial positive correlation of employment status between mothers and their children in the United States, linking data from the National Longitudinal Survey of Youth 1979 (NLSY79) and the NLSY79 Children and Young Adults. After controlling for ability, education, fertility, and wealth, a one-year increase in a mother's employment is associated with, on average, six weeks more employment of her child. The intergenerational transmission of maternal employment is stronger to daughters than to sons, and it is higher for low-educated and low-income mothers. Investigating potential mechanisms, we provide evidence for a role-model channel, through which labor force participation is transmitted. Children, especially daughters, emulate the example of their mother when they observe her working. By contrast, we are able to rule out several alternative candidate explanations such as network effects, occupation-specific human capital and conditions within the local labor market.

On the Optimal Design of Income Transfer Programs: A Dynamic Perspective

I analyse optimal income transfer programs from a dynamic perspective within a stylised two-period model with extensive labor supply responses and add two features to the standard static model. First, human capital acquired by working increases future productivity. Second, working in the first period creates a higher attachment to the labor market via lower opportunity costs of work in the future. I derive the optimal participation tax formula of each period and express them in terms of sufficient statistics, i.e. semi-elasticities, social marginal welfare weights and dynamic fiscal revenue effects. I show that in income ranges, in which workers – by getting more productive – pay more taxes in period two compared to period one, in-work benefits will be partly self-financing. This especially implies compressed phase-in regions and longer phase-out regions of in-work benefits in the optimal tax schedule.