



TUESDAY
September 29, 2020
16:45 – 18:15

PANEL Cluster of Excellence and iwip
(Language: English)

VIRTUAL

Panel discussion of the Cluster of Excellence ECONtribute: Markets & Public Policy and the Institute for Economic Policy at the University of Cologne (iwip)

„Women, Men and Taxes“: On the discrimination of women by the tax and transfer system

The German tax system is superficially "gender-neutral". Direct or immediate discrimination based on gender would have long since been examined and rejected by the Federal Constitutional Court.

From a gender perspective, however, there are factors which place women and men in certain social positions. In Germany, for example, the issue of spousal splitting has been discussed for decades. The tax system distinguishes between married couples and singles and has deduction possibilities for tax-payers with children. Are those deductions gender-neutral? Also, the pension system has rules for crediting time on parental leave or care of the elderly. What is the effect?

The discussion will not only focus on whether and which discriminatory regulations in the tax and transfer system can be identified from an economic point of view, but also on whether reforms in these areas are more likely to encounter practical implementation problems or actual political conflicts.

The panel discussion centers around the following questions:

- How does the tax and transfer system interfere with the lives of men and women? E.g. is the labor market participation of women more discouraged than the labor participation of men?
- To what extent is there undesirable discrimination?
- What are avenues for reform?
- Why is there persistent discrimination? Why are reforms politically difficult?

Panel discussion:

- **Miriam Beblo** (University of Hamburg, Expert Commission of the German Federal Government's 9th Family Report, Independent Expert Commission for the Third Gender Equality Report of the German Government)
- **Andreas Peichl** (ifo Center for Macroeconomics and Survey, University of Munich)

Moderation:

Michael Krause (Institute for Economic Policy at the University of Cologne [iwip], Cluster of Excellence ECONtribute: Markets & Public Policy)