



# Herwig Immervoll

Organisation for Economic Co-operation and Development (OECD)  
2, rue André-Pascal, 75016 Paris, France  
phone: +33 1 4524 9214  
e-mail: [herwig.immervoll@oecd.org](mailto:herwig.immervoll@oecd.org), [herwig.immervoll@gmail.com](mailto:herwig.immervoll@gmail.com)

---

August, 2024

## Curriculum Vitae

### Date of Birth

31 December, 1970

### Nationality

Austrian

### Current employment

Head of Social Benefits and Green Transition  
Organisation for Economic Co-Operation and Development (OECD), Paris  
Directorate for Employment, Labour and Social Affairs.

### Career history

*2013-23* OECD, Paris: Directorate for Employment, Labour and Social Affairs  
Head of Employment-oriented Social Policies

*2017* Cleared for the role of a division head at OECD

*2011-13* The World Bank, Washington, DC: Europe and Central Asia Region  
Senior Economist and Social Protection Specialist (on leave from OECD)

*2008-11* OECD, Paris: Directorate for Employment, Labour and Social Affairs  
Senior Economist / Social Policy Analyst

*2006-07* OECD, Paris: Centre for Tax Policy and Administration  
Economist

*2003-07* OECD, Paris: Directorate for Employment, Labour and Social Affairs  
Economist / Social Policy Analyst

*2001-02* European Centre for Social Welfare Policy and Research, Vienna, Austria  
Research Fellow

*1998-02* University of Cambridge, England: Department of Applied Economics  
Research Associate

*1998* Robert Gordon University, Aberdeen, Scotland  
Research Assistant

- 1997            Amnesty International, Austria  
Austrian compulsory alternative civilian service (*Zivildienst*)
- 1993            Neue Kronenzeitung, Vienna Austria - major Austrian daily newspaper  
Freelance journalist writing for the Economics and Business section
- 1990-93        IBM Austria  
Systems Engineer

### **Appointments**

- Institute for the Study of Labour (IZA), Bonn, Germany.  
Research Fellow (since 2004)
- Institute for Social and Economic Research (ISER), University of Essex, UK.  
Research Associate (since 2006)
- Foundation of International Studies on Social Security (FISS).  
Board of Governors (2010 – 2015)
- National Centre for Social and Economic Modelling (NATSEM), Canberra, Australia.  
Associate (2008 – 2013)
- European Centre for Social Welfare Policy and Research, Vienna, Austria.  
Policy Affiliate (2003 – 2015)
- EUROMOD Advisory Group (since 2004)
- Department of Applied Economics, University of Cambridge, UK.  
Honorary Research Associate (2003 – 2004)

### **Education**

- 2018            Wharton Executive Education Programme: Leadership in International Organisations
- 1999-02        PhD in Economics (with distinction) at University of Cambridge, UK and Vienna  
University of Economics and Business Administration and University of Innsbruck  
(Institute of Public Finance), Austria
- 1993-98        Master (*Magister*) degree in Economics at the Vienna University of Economics and  
Business Administration, Austria
- 1993-98        Master (*Magister*) degree in Business Administration at the Vienna University of  
Economics and Business Administration, Austria
- 1994-95        Exchange Program in Business and Economics at the University of Alberta,  
Edmonton, Canada
- 1990-93        Undergraduate Degree in Economic and Social Sciences at the Vienna University of  
Economics and Business Administration, Austria
- 1985-90        School for Technology and Engineering (majoring in Communication Engineering  
and Electronics) at the HTL Wien 1, Vienna, Austria

### **Languages**

German (native), English (fluent), French (basic)

## OECD and World Bank volumes and published reports

- 2024 [Who pays for higher carbon prices? Mitigating climate change and adverse distributional effects](#), OECD Employment Outlook (with C O'Donoghue, A Elgouacem, A Raj, D Sologon, J Linden).  
Financing social protection: Role and uses of revenue earmarking in OECD countries: In: Gentilini (forthcoming), *Scaling up: insights into the financing, political economy and delivery of social assistance* (preliminary title), World Bank.  
Basic income and related forms of unconditional support: A role in promoting a green & fair transition? OECD Policy Brief (forthcoming).  
Faces of Poverty in Europe: A people-centred perspective on exclusion and disadvantage (forthcoming, with K Handscomb and J Lee).  
Affordable, fair, responsive: Towards an integrated social benefits system in Portugal (forthcoming, with K Handscomb).  
How reliable are social safety nets? Extended estimates for OECD countries (forthcoming).  
(Which) Children first? Cash support for poor and non-poor families (forthcoming).
- 2023 [Who pays for higher carbon prices?](#) Illustration and a research agenda. (with C O'Donoghue, J Linden and D Sologon)  
[Benefit reforms for inclusive labour markets in Korea](#): Income support during joblessness.  
[Benefit reforms for inclusive labour markets in the United States](#): Income support during joblessness (with R Hye)
- 2022 [De-facto social protection gaps for standard and non-standard workers](#). An approach for monitoring the accessibility and levels of income support. (with R Fernández, R Hye, D Pacifico and J Lee)
- 2020 [How reliable are social safety nets?](#) Value and accessibility in situations of acute economic need. (with R Fernández, R Hye and J Lee)  
[Can disability benefits promote \(re\)employment?](#) Considerations for effective disability benefit design. (with C Prinz and D MacDonald)  
[Faces of Joblessness in Finland](#): A people-centred perspective on employment barriers and policies. (with E Farchy)
- 2019 [Left on your own? Social protection when labour markets are in flux](#). (with R Fernández, R Hye and D Pacifico)  
[Faces of Joblessness in Australia: An anatomy of employment barriers](#). (with D Pacifico and M Vandeweyer)
- 2018 [Access to unemployment benefits: Trends and driving factors](#) (with R Fernández and D Pacifico)  
[Faces of Joblessness: A people-centred perspective on employment barriers and policies](#). Six reports covering Estonia, Ireland, Italy, Lithuania, Portugal, Spain (with J Browne, N Düll, R Fernandez, D Neumann, D Pacifico and C Thévenot),  
[How demanding are activation requirements for jobseekers?](#) (with C Knotz).
- 2017 [Basic Income as a policy option: Can it add up?](#) (with J Browne)

- 2016 [OECD Reviews of Labour Market and Social Policies: Latvia 2016](#). (with J Chaloff and P Falco)
- 2015 [Minimum wages after the crisis: Making them pay](#).  
[Are Recipients of Social Assistance 'Benefit Dependent'?](#) (with S P Jenkins and S Königs)
- 2014 [The crisis and its aftermath: A 'stress test' for societies and for social policies](#)  
“Working more, longer, and more productively”, in: A Schwarz and O Arias (eds.), [The Inverting Pyramid: Pension Systems Facing Demographic Challenges in Europe and Central Asia](#). (with O Arias and J Köttl)  
[Activation strategies for stronger and more inclusive labour markets in G20 countries](#): Key policy challenges and good practices, OECD report prepared at the request of the G20 Task Force on Employment for the G20 Meeting in St. Petersburg (with Broecke, S Carcillo, A Goglio, M Keese and S Scarpetta),
- 2013 [Redistribution policy in Europe and the United States: Is the Great Recession a 'Game Changer' for Working-age Families?](#) (with L Richardson)  
Good Jobs in Turkey, Ministry of Development, Ankara and World Bank (with R Grun, C Ridao-Cano, S Çapar, V Levin, M Aran, C Gruen).  
Activating Vulnerable People into Good Jobs in Turkey, World Bank (with D Finn, R Grun, K Herrera-Sosa, C Ridao-Cano, G Uysal, A L Yener).  
Latvia: Who is Unemployed, Inactive or Needy? Assessing Post-Crisis Policy Options. An Evaluation of Social Benefits and Active Labor Market Programs, The World Bank (with C Ferré, K Gasior, B Gotcheva, M Hazans, Arvo Kuddo, O Lelkes, E Sinnott, V Strokova).
- 2012 Activation policies in OECD countries. An overview of current approaches, Social Protection & Labor Policy Note No. 14, World Bank.  
[Reforming the benefit system to 'make work pay': Options and priorities in a weak labour market](#), IZA Policy Paper No. 50.
- 2011 [Changes in redistribution in OECD countries over two decades](#), in: Divided We Stand: Why Inequality Keeps Rising, OECD Publishing (with L Richardson).  
[Who Loses in a Downturn? Economic Crisis, Employment and Income Distribution](#), special issue of [Research in Labor Economics](#) (editor, jointly with A Peichl and K Tatsiramos).  
[Economic Crisis and Beyond: Social Policies for the Recovery](#). Background document for a meeting of OECD Social Policy Ministers, May 2-3. [www.oecd.org/social/ministerial](http://www.oecd.org/social/ministerial). (with A Llana-Lozal).
- 2009 The Jobs Crisis: What Are the Implications for Employment and Social Policy?, in: [OECD Employment Outlook](#). (with Alexander Hijzen and Paul Swaim).
- 2008 Tax Burdens and Tax Reforms 2000-2006, in: [Taxing Wages 2006-2007](#), Organisation for Economic Co-Operation and Development, Paris.
- 2007 [Benefits and Wages: OECD Indicators – 2007 Edition](#), Organisation for Economic Co-Operation and Development, Paris. (with M Förster, M Pearson and D Paturot).  
“The Tax Treatment of Minimum Wages”, in: [Taxing Wages 2005-2006](#), Organisation for Economic Co-Operation and Development, Paris, 22-34.

- 2005 “Rewarding jobs: Government policy and work incentives”, in: OECD, Statistics, Knowledge and Policy: Key Indicators to Inform Decision Making, OECD, Paris, 577-92. (with C Heady).
- 2004 Benefits and Wages: OECD Indicators – 2004 Edition, Organisation for Economic Co-Operation and Development, Paris.

### **Books and volume chapters**

- 2014 Safety Nets and Benefit Dependence, Research in Labor Economics, Emerald. (volume editor, with S Carcillo, S Jenkins, S Königs, K Tatsiramos).
- 2012 “Minimum-income Benefits in OECD Countries: Policies and Challenges”, in D. Besharov and K. Couch (eds.), Counting the Poor: New Thinking About European Poverty Measures and Lessons for the United States. Oxford University Press.
- 2011 Who Loses in a Downturn? Economic Crisis, Employment and Income Distribution, Research in Labor Economics, 32, Emerald. (volume editor, with A Peichl and K Tatsiramos).
- 2009 “The impact of Brazil’s tax-benefit system on inequality and poverty”, in: S Klasen and F Nowak-Lehmann (eds.), Poverty, Inequality and Policy in Latin America, Cambridge, MA: MIT Press. (with H Levy, J R Nogueira, C O’Donoghue, R B de Siqueira).
- “Looking Ahead: What Priorities for Tax-Benefit Modelling?”, in: O Lelkes and H Sutherland (eds.), Tax and Benefit Policies in the Enlarged Europe: Assessing the Impact with Microsimulation Models, Surrey, UK: Ashgate. (with O Lelkes).
- 2007 “The OECD Tax-Benefit Model and Policy Database”, in: A Gupta and A Harding (eds.), Modelling Our Future: Population Ageing, Health and Aged Care, International Symposia in Economic Theory and Econometrics, 16, Elsevier, 503-6.
- 2006 “Household Incomes and Redistribution in the European Union: Quantifying the Equalising Properties of Taxes and Benefits”, in: D B Papadimitriou (ed.), The Distributional Effects of Government Spending and Taxation, Palgrave Macmillan. (with H Levy, C Lietz, D Mantovani, C O’Donoghue, H Sutherland and G Verbist).
- 2004 "What Difference Does a Job Make? The Income Consequences of Joblessness in Europe", in: Gallie, D. (ed.), Resisting Marginalisation: Unemployment Experience and Social Policy in the European Union, Oxford: Oxford University Press, 105-39. (with C O'Donoghue).
- 2001 “Reducing Child Poverty in the European Union: the Role of Child Benefits”, in Vleminckx K and T M Smeeding (eds.) Child Well-Being, Child Child Poverty and Child Policy in Modern Nations, The Policy Press. (with H Sutherland and K de Vos).

### **Journal articles**

- 2024 Financing social protection: Role and uses of earmarking in OECD countries, OECD Journal on Budgeting (forthcoming).
- 2017 “Mechanics of Replacing Benefit Systems with a Basic Income: Comparative Results from a Microsimulation Approach”, Journal of Economic Inequality (with J Browne), special issue in homage to Tony Atkinson, DOI: [10.1007/s10888-017-9366-6](https://doi.org/10.1007/s10888-017-9366-6).

- 2014 “Tax Policy and Income Inequality in the U.S., 1979-2007”, Economic Inquiry. (with O Bargain, M Dolls, D Neumann, A Peichl, N Pestel and S Sieglöch), DOI: [10.1111/ecin.12172](https://doi.org/10.1111/ecin.12172).
- 2013 “Distributional Consequences of Labor-demand Shocks: The 2008-09 Recession in Germany”, International Tax and Public Finance 19(10), 118-38. (with O Bargain, A Peichl and S Sieglöch), DOI: [10.1007/s10797-011-9177-9](https://doi.org/10.1007/s10797-011-9177-9).
- 2012 “No Claim, No Pain. Measuring the Non-Take-up of Social Assistance using Register Data”, Journal of Economic Inequality 10(3), 375-95. (with O Bargain and H Viitamäki), DOI: [10.1007/s10888-010-9158-8](https://doi.org/10.1007/s10888-010-9158-8).
- “Activation and employment support policies in OECD countries: An overview of current approaches”, IZA Journal of Labor Policy 1(1), 1-20. (with S Scarpetta), DOI: [10.1186/2193-9004-1-9](https://doi.org/10.1186/2193-9004-1-9).
- 2011 “Optimal Tax and Transfer Programs for Couples with Extensive Labor Supply Responses”, Journal of Public Economics 95(11), 1485-500. (with H Kleven, C T Kreiner and N Verdélin), DOI: [10.1016/j.jpubeco.2011.06.005](https://doi.org/10.1016/j.jpubeco.2011.06.005).
- “Inequalities within couples in Europe: market incomes and the role of taxes and benefits in Europe”, Eastern Economic Journal 37(3), 344-66. (with F Figari, H Levy and H Sutherland), DOI: [10.1057/ej.2009.48](https://doi.org/10.1057/ej.2009.48).
- 2010 “Simulating the Impact of Inflation on the Progressivity of Personal Income Tax in Brazil”, Revista Brasileira de Economia 64(4), 405-22. (with H Levy, J R Nogueira, R Bezerra de Siqueira, C O’Donoghue), DOI: [10.1590/S0034-71402010000400004](https://doi.org/10.1590/S0034-71402010000400004).
- 2009 “[Towards A Multi-Purpose Framework For Tax-Benefit Microsimulation: Lessons From EUROMOD](https://doi.org/10.1007/s10261-009-0001-1)”, International Journal of Microsimulation 2(2), 43-54. (with C O’Donoghue).
- 2007 “Welfare Reform in European Countries: A Micro-simulation Analysis”, Economic Journal 117 (517), 1-44. (with H J Kleven, C T Kreiner and E Saez), DOI: [10.1111/j.1468-0297.2007.02000.x](https://doi.org/10.1111/j.1468-0297.2007.02000.x).
- 2006 “Fiscal drag – An automatic stabiliser?”, Research in Labor Economics, 25, 141-64. DOI: [10.1016/S0147-9121\(06\)25006-4](https://doi.org/10.1016/S0147-9121(06)25006-4).
- “The sensitivity of poverty rates to macro-level changes in the European Union”, Cambridge Journal of Economics, 30 (2), 181-99. (with H Levy, C Lietz, D Mantovani and H Sutherland), DOI: [10.1093/cje/bei054](https://doi.org/10.1093/cje/bei054).
- “Simulating Brazil’s tax-benefit system using BRAHMS, the Brazilian household microsimulation model”, Economia Aplicada, 10 (2), 203-23. (with H Levy, J R Nogueira, C O’Donoghue, R B de Siqueira), DOI: [10.1590/S1413-80502006000200004](https://doi.org/10.1590/S1413-80502006000200004).
- 2005 “Falling up the stairs: The effects of ‘bracket creep’ on household incomes”, Review of Income and Wealth, 51 (1), 37-62, DOI: [10.1111/j.1475-4991.2005.00144.x](https://doi.org/10.1111/j.1475-4991.2005.00144.x).
- 2001 “The Impact of Tax-Benefit Systems on Poverty Rates in the Benelux Countries. A Simulation Approach Using Synthetic Datasets”, Journal of Applied Social Science Studies (Schmollers Jahrbuch), 121 (3), 313-52. (with F Berger, M Borsenberger, J Lumen, B Scholtus and K De Vos).

---

#### **Other published discussion papers and reports**

- 2012 “Reforming the benefit system to ‘make work pay’: Options and priorities in a weak labour market”, IZA Policy Paper No. 50.

- 2007 “How Tight are Safety Nets in Nordic Countries? Evidence from Finnish Register Data” (with O Bargain and H Viitamäki), IZA Discussion Paper No. 3004.
- 2005 “EUROMOD: An integrated European tax-benefit model and indicators of work incentives” (with H Sutherland), in: European Commission (ed.), Indicators and policies to make work pay, European Economy Special Report 2/2005, European Commission, Directorate-General for Economic and Financial Affairs, Brussels, pp. 67-85.
- “Accounting for population changes in tax-benefit microsimulation models. A note on static data ‘ageing’ techniques” (with K Lindström, E Mustonen and M Riihelä), EUROMOD Working Paper EM7/05, University of Cambridge.
- 2004 “Indicators of Unemployment and Low-Wage Traps (Marginal Effective Tax Rates on Employment Incomes)” (with G Carone, A Salomaki, and D Paturot), OECD Social, Employment and Migration Working Paper No. 18, Organisation for Economic Co-Operation and Development, Paris (also published as European Economy Economic Papers No. 197, 2004).
- 2003 “Employment Transitions in 13 European Countries. Levels, Distributions and Determining Factors of Net Replacement Rates” (with C O’Donoghue), CESifo Working Paper No. 1091, 2003.
- “Social Exclusion in a Larger Europe“ (in Hungarian: “A társadalmi beilleszkedés kérdése az új Európában” (with M Förster and G Tarcali), Kapocs, February, pp. 2-13, National Institute for Family and Social Policy, Budapest, 2003.
- 2002 “Do Tax-Benefit Systems Cause High Replacement Rates? A Decompositional Analysis using EUROMOD” (with C O’Donoghue), NUIG Department of Economics Working Paper, No. 66, National University of Ireland, Galway, 2002.
- “Familienlastenausgleich im internationalen Vergleich” (with A Schiffbänker and M Thenner), Beiträge zur Sozialen Sicherheit, Forschungsbericht No. 1-02, Bern: Bundesamt für Sozialversicherung, Switzerland, 2002.
- 2001 “Welfare benefits and work incentives: the distribution of net replacement rates in Europe” (with C O’Donoghue), EUROMOD Working Paper EM4/01, University of Cambridge, 2001.
- “Imputation of Gross Amounts from Net Incomes in Household Surveys: An Application using EUROMOD” (with C O’Donoghue), EUROMOD Working Paper EM1/01, University of Cambridge, 2001.
- 1999 “An Introduction to EUROMOD” (with C O’Donoghue and H Sutherland), EUROMOD Working Paper EM0/99, University of Cambridge, 1999.
- “Budgeting for fairness? The distributional effects of three Labour Budgets” (with L Mitton, C O’Donoghue and H Sutherland), Microsimulation Unit Research Note MU/RN/32, University of Cambridge, 1999.

---

### **Software, manuals and documentation**

Immervoll H, 2003, “Computing Effective Tax Rates and Replacement Rates using MMEANS”, Microsimulation Unit, Department of Applied Economics, University of Cambridge.

Immervoll H, 2002, “Producing Output in EUROMOD”, Microsimulation Unit, Department of Applied Economics, University of Cambridge.

Immervoll H and C O'Donoghue, 2001, "EUROMOD, A European Tax-Benefit Model. Operational Guide", Microsimulation Unit, Department of Applied Economics, University of Cambridge.

## **Software**

Barber D, H Immervoll and D Paturot "STATA modelling platform for OECD tax-benefit models", a computer program to facilitate the implementation and operation of "typical household" tax-benefit models as used by the OECD Social Policy Division.

Immervoll H and C O'Donoghue, "Microsimulation Modelling Environment and Analysis Software (MMEANS)", a multi-purpose microsimulation software for model building written in C++, developed as part of the EUROMOD project. See Immervoll and O'Donoghue (2001).

Immervoll H and C O'Donoghue, "MMEANS Summary Output", a computer program for micro-data analysis written in C++, developed as part of the EUROMOD project. See Immervoll and O'Donoghue (2001) and manual Immervoll (2002).

## **Public service (selected activities)**

EPC Task Force "Future of Work and Social Protection", 2018

"Structural Changes and New Realities: What Role for the European Pillar of Social Rights?", input into a high-level debate on the European Pillar of Social Rights, European Political Strategy Centre, Nov 2016.

"Minimum-income benefits as a social protection measure", public hearing on European minimum income and poverty indicators at the European Economic and Social Council, Brussels, May 28, 2013.

"What policies to tackle in-work poverty? Challenges posed by a weak labour market", public hearing on Work and Poverty at the European Economic and Social Council, Brussels, June 17, 2009.

Expert witness on effectiveness of employment-conditional transfers. New Zealand Human Rights Review Tribunal. Hearing in Wellington, June 2008.

*Selected courses and teaching:* PhD examiner, Central European University, Budapest. 'Fiscal Competition in Europe'; PhD examiner, University of Essex; University de Bordeaux; Utrecht School of Economics, Utrecht University; University of Cambridge; Free University of Brussels (DULBEA); CEPS/Instead., UK Treasury, UK Department of Social Security.

*Refereeing:* American Economic Journal: Economic Policy, Cambridge Journal of Economics, Contemporary Economic Policy, Economic Studies, Economica, Empirica (Journal of European Economics), European Economic Review, European Journal of Social Security, Fiscal Studies, Hacienda Pública Española / Revista de Economía Pública, International Journal of Microsimulation, International Tax and Public Finance, IZA Journal of Labor Policy, IZA Journal of European Labor Studies, Journal of European Social Policy, Journal of Economic Inequality, Journal of the European Economic Association, Journal of Manpower, Journal of Population Economics, Journal of Public Economics, Labour, Labour Economics, Nuffield Foundation, Oxford Bulletin of Economics and Statistics, Research in Labor Economics, Research on Economic Inequality, Review of Income and Wealth, Scandinavian Journal of Economics, Schmollers Jahrbuch / Journal of Applied Social Science Studies, Social Indicators Research, Social Policy and Society, Sozialer Fortschritt, World Development Report.



## Media (selected interviews and articles)

Financial Times, The Times, Reuters, Huffington Post, La Stampa, La Vanguardia, RT, Public Finance International, SVT (Public TV Sweden), NHK (Public TV, Japan) (“Basic Income as a policy option: Can it add up?”, 2017); The Economist (“Credit Crunch”, October 2015); Bloomberg, CNN Money, El Universal, Irish Independent, Irish Times, Korea Times, Wall Street Journal (“Minimum wages after the crisis: Making them pay, 2015); La Stampa, Il Sole 24 Ore, Agence France-Presse, Le Monde, Le Figaro, Süddeutsche, Guardian, The Socialist, Publico, El País, Nueva Tribuna, Món Empresarial, Wall Street Journal, Washington Post, Voice of America (“Crisis and its aftermath – a stress test for societies and for social policies”, 2014); Irish Independent (“Subsidised childcare needed to get parents off the dole”, 2014); Financial Times (“Doubts cast on ‘fair’ budget cuts”, 2010); Wall Street Journal (“German workers' wages belie country's rebound”); DeutscheWelle, ARD, MDR, SWR, RTL, Tagesschau, Financial Times Deutschland, Frankfurter Allgemeine Zeitung, Süddeutsche Zeitung, Der Spiegel, Die Welt, Die Zeit (“Protection of job losers and long-term unemployed”), Wirtschaftsblatt (“Job nomads”, 2009), ORF, Austria Press Agency, Der Standard, Salzburger Nachrichten, Wiener Zeitung, Die Presse (“Short-term labour-market prospects and income protection for the unemployed”), DeutscheWelle, Deutschlandfunk, ARD public radio (“Income safety-nets for those affected by the economic crisis”), ZDF public TV (“Lone-parenting, big disadvantage”), Die Zeit (“Lone parents left alone”), Frankfurter Allgemeine Zeitung (“The unemployed between incentives and security”), The New Republic magazine (“Whine Not. The working mothers' case against Sarah Palin”, 2008), Royal Economic Society media briefing (“In-work benefits: A more effective way of reducing inequality”, 2007), Financial Times (“Fix minimum pay with care, says OECD”, 2007), Sunday Times (“Childcare costs give lone parents little incentives to work”, “Our crèches cost a fortune yet our staff are underpaid”), Irish National Radio (“Childcare costs in Europe”), OECD Observer (“The minimum wage. Making it pay”), Brigitte magazine (“Lone parents in Germany”), Financial Times Deutschland (“OECD criticises German tax authorities”), Financial Times Deutschland (“More than childcare”), WDR public radio (“Why do so few women work?”), Braunschweiger Zeitung (“Work incentives too low”), Kölner Express (“For many mothers, work does not pay”), Sunday Business Post (“Can parents afford to work?”, 2005), Christian Science Monitor (“Tax cuts as 'stimulus' - a global reality check”, 2003), The Observer (“Distributional effects of three Labour Budgets”, 1999)