



Diligentia

Stiftung für empirische Forschung

URKUNDE

Die Diligentia - Stiftung für empirische Forschung

verleiht ihren Preis 2019 für herausragende empirische und experimentelle
Forschungsarbeiten an

Peter H. Egger

Sergey Nigai

Nora M. Strecker

für ihre Studie „The Taxing Deed of Globalization“

(American Economic Review 2019, 109(2): 353-390; <http://doi.org10.1257/aer.20160600>)

dotiert mit EUR 5.000,00

In their research article entitled '*The taxing deed of globalization*', the authors (Peter Egger, Sergey Nigai and Nora Strecker) examine the relationship between globalization and labor income taxation using a dataset spanning 28 years (1980-2007) and 65 countries. Based on a state-of-the-art statistical and econometric analysis, the authors show that globalization has led to a reduction in the relative tax burden of top earners, while it has increased the burden in the middle of the income distribution. This pattern is especially prevalent in OECD countries and can help explain why globalization is often cited as a cause of increases in economic inequality in recent decades.

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