



Margit Schratzenstaller

☎ **Phone number:** (+43) 17982601204 ✉ **Email address:** margit.schratenstaller@wifo.ac.at

🌐 **Website:** https://www.wifo.ac.at/margit_schratenstaller-altzinger

📍 **Work:** Arsenal, Objekt 20, 1030 Vienna (Austria)

WORK EXPERIENCE

Senior Economist

WIFO - Austrian Institute of Economic Research [2003 – Current]

Address: Vienna (Austria)

Research scope

- EU budget, (European) tax and budget policy
- Tax competition and harmonisation
- Fiscal federalism
- Gender budgeting and gender aspects of taxation

Member

Austrian Fiscal Advisory Council at the Austrian National Bank [2020 – Current]

Address: Vienna (Austria)

Member of the Board

Austrian Society for European Politics (ÖGfE) [2020 – Current]

Address: Vienna (Austria)

Deputy Director

WIFO - Austrian Institute of Economic Research [01/2016 – 09/2019]

Address: Vienna (Austria)

Scientific co-ordinator for external relations, internal co-ordination and quality assurance

Deputy Co-ordinator 7th EU Framework Programme Project “VWWVforEurope”

WIFO - Austrian Institute of Economic Research [2012 – 2016]

Address: Vienna (Austria)

Visiting Researcher

Berlin School of Economics and Law [07/2015]

Address: Berlin (Germany)

Expert/Political Consulting

Austrian Fiscal Council at the Austrian National Bank (OeNB) [2013 – 2020]

Address: Vienna (Austria)

Visiting Researcher

Free University of Berlin [06/2012]

Address: Berlin (Germany)

Visiting Researcher

German Institute for Economic Research (DIW) [04/2012 – 05/2012]

Address: Berlin (Germany)

Lecturer Public Finance

Vienna University of Economics [2007 – 2008]

Address: Vienna (Austria)

Deputy Director

WIFO - Austrian Institute of Economic Research [2006 – 2008]

Address: Vienna (Austria)

Scientific co-ordinator for external relations, internal co-ordination and quality assurance

Expert/Political Consulting

Federal Debt Committee at the Austrian National Bank (OeNB) [2005 – 2013]

Address: Vienna (Austria)

Lecturer Public Finance

University of Vienna [2005 – Current]

Address: Vienna (Austria)

Lecturer Public Finance

FH Vienna University of Applied Sciences [2004 – 2006]

Address: Vienna (Austria)

Postdoc Researcher, co-ordination of the DFG graduate college

University of Göttingen [2002 – 2003]

Address: Göttingen (Germany)

Postdoc Researcher, co-ordination of the DFG graduate college on "The future of the European social model".

Research Staff Member

University of Gießen Public Finance Chair [1996 – 2002]

Address: Gießen (Germany)

EDUCATION AND TRAINING

Ph.D., Thesis title "Voraussetzungen und Hindernisse der internationalen Mobilität von Direktinvestitionen und Implikationen für den internationalen fiskalischen Wettbewerb"

University of Gießen [1996 – 2001]

Address: Gießen (Germany)

Level in EQF: EQF level 8

Economics (summa cum laude)

M.A.

University of Wisconsin [1994 – 1995]

Address: Milwaukee (United States)

Level in EQF: EQF level 7

Economics

Diplomated Economist, Title of diploma thesis "Frauenerwerbslosigkeit nach 1989 in Deutschland Ost und West nach der Wiedervereinigung im Vergleich - Entwicklung, Situationsanalyse, Erklärungs- und Lösungsansätze"

University of Gießen [1991 – 1996]

Address: Gießen (Germany)

Level in EQF: EQF level 7

LANGUAGE SKILLS

Mother tongue(s): **German**

Other language(s):

English

LISTENING C2 READING C2 WRITING C2

SPOKEN PRODUCTION C2 SPOKEN INTERACTION C2

SELECTED PUBLICATIONS

Selected Publications

- Böheim, M., Huemer, U., Kettner, C., Kletzan-Slamanig, D., & Schratzenstaller, M. (2022). [Unterstützungsmaßnahmen für Unternehmen zur Abfederung hoher Energiekosten](#). WIFO Research Briefs, (24).
- Böheim, M., Peneder, M., & Schratzenstaller, M. (2022). [Besteuerung von Zufallsgewinnen: Konzeptionelle Überlegungen und Herausforderungen, europäische Initiativen und Implikationen für Österreich](#). WIFO Research Briefs, (20).
- Köppl, A. & Schratzenstaller, M. (2022). [Carbon Taxation – A Review of the Empirical Literature](#). Journal of Economic Surveys, 1-36.
- Schratzenstaller, M., & Köppl, A. (2021). [Taxation in Support of Green Transition. An Overview and Assessment of Existing Tax Practices to Reduce Greenhouse Gas Emissions](#). European Commission.
- Levarlet, F., Alessandrini, M., Schratzenstaller, M., & Franceschelli, N. (2022). [Climate Mainstreaming in the EU Budget:2022 Update](#). European Parliament.
- Köppl, A., & Schratzenstaller, M. (2022). [Macroeconomic Effects of Green Recovery Programmes: Conceptual Framing and a Review of the Empirical Literature](#). WIFO Working Papers, (646).
- Baumgartner, J., Felbermayr, G., Kettner, C., Köppl, A., Kletzan-Slamanig, D., Loretz, S., & Schratzenstaller, M. (2022). [Stark steigende Energiepreise – Optionen für eine Entlastung von Haushalten und Unternehmen](#). WIFO Research Briefs, (6).
- Köppl, A., Schleicher, S., & Schratzenstaller, M. (2021). [CO₂-Bepreisung in der Steuerreform 2022/2024](#). WIFO Research Briefs, (13).
- Schratzenstaller, M., & Krenek, A. (2020). Innovative Options for a Sustainability-oriented Reform of the EU Own Resources System. in B. Laffan, & A. de Feo (Hrsg.), [EU financing for next decade. MFF 2021-2027 and next generation EU](#). European University Institute: 307-322.
- Pekanov, A., & Schratzenstaller, M. (2020). [The Role of Fiscal Rules in Relation with the Green Economy](#). European Parliament.
- Köppl, A., Schleicher, S., Schratzenstaller, M., & Steininger, K. W. (2020). [COVID-19, Klimawandel und Konjunkturpakete](#). WIFO Research Briefs, (1).
- Krenek, A., Sommer, M., & Schratzenstaller, M. (2020). [A WTO-compatible Border Tax Adjustment for the ETS to Finance the EU Budget](#). WIFO Working Papers, (596).
- Schratzenstaller, M. (2020). CO₂-Bepreisung als Kernelement einer effektiven Klimapolitik. Gesellschaft & Politik, 56(1), 59-62.
- Fink, M., Janová, J., Nerudová, D., Pavel, J., Schratzenstaller, M., Sindermann-Sienkiewicz, F., & Spielauer, M. (2019). [Policy Recommendations on the Gender Effects of Changes in Tax Bases, Rates, and Units. Results of Microsimulation Analyses for Six Selected EU Member Countries](#). FairTax WP 24.
- Cengiz, F., Schratzenstaller, M., Franceschelli, N., & Sanz González, M. (2019). [Gender Responsive EU Budgeting. Update of the study "The EU Budget for Gender Equality" and review of its conclusions and recommendations](#). European Parliament

SELECTED AWARDS

Selected Awards

- (with Alexander Krenek) **Kurt Rothschild Award 2018** for the study "A European Net Wealth Tax"
- (with Alexander Krenek) **Mobility Award 2017** by Traffic Club Austria for the study "Sustainability-oriented EU Taxes: The Example of a European Carbon-based Flight Ticket Tax"

- (with Alexander Krenek) **Progressive Economy Award 2016** by the European Parliament (Scientific Committee inter alia Joseph E. Stiglitz, Jean-Paul Fitoussi, Mariana Mazzucato, Lucrezia Reichlin, Gøsta Esping-Andersen, László Andor) for the study "Sustainability-oriented EU Taxes: The Example of a European Carbon-based Flight Ticket Tax"
- **City of Vienna Women Award 2009** for extraordinary achievement in the field of Economics and Social Sciences

SELECTED PROJECTS

Selected projects

- [Multiple Framework Service Contract for the Provision of External Expertise in the Fields of the EU Budget](#), WIFO und Blomeyer & Sanz für das Europäische Parlament, 04/22-05/26
- [Documenting Climate Mainstreaming in the EU Budget](#), WIFO und Blomeyer & Sanz. Studie für das Europäische Parlament, 12/21-04/22
- [DG ECFIN Research Fellowships 2020-2021: "Shifting Paradigms: the Quest for New Modes of Sustainable Growth and Convergence"](#), Forschungsprojekt für die Europäische Kommission, 09/20-12/21
- Inheritance and Gift Taxation in the Context of Ageing, European Commission/Joint Research Center Seville, WIFO (Leitung) & Wirtschaftsuniversität Wien, 12/19-12/21
- [The Role of Fiscal Rules in Relation with the Green Economy](#), WIFO-Studie im Auftrag des Europäischen Parlaments, 04/20-07/20
- [How EU funds tackle economic divide in the European Union](#), Europäisches Parlament, Blomeyer & Sanz (Leitung), WIFO und wiiw – Wiener Institut für Internationale Wirtschaftsvergleiche, 12/19-04/20
- [Fair Tax Revisioning the 'Fiscal EU': Fair, Sustainable, and Coordinated Tax and Social Policies](#), Europäische Kommission/HORIZON 2020, 03/2015-02/2019, Universität Umeå, SE (Leitung), WIFO (AT), Linköpings Universität (SE), Stiftelsen Handelshoyskolen (NO), Copenhagen Business School (DK), King's College London (UK), Universität Exeter (UK), National University of Ireland (IE), Mendel Universität Brunn (CZ)
- Schratzenstaller, M., [The next Multiannual Financial Framework \(MFF\), its Structure and the Own Resources](#), Studie im Auftrag des Europäischen Parlaments, 07/17-10/17

MEMBERSHIPS/COMMITTEES

Memberships/committees

- Member of the Austrian Fiscal Advisory Council at the Austrian National Bank (ongoing)
- Board of Member of the Austrian Society for European Politics - ÖGfE (ongoing)
- Board of Trustees of the European Forum Alpbach (ongoing)
- Board of Trustees of the KDZ Centre for Public Administration Research in Vienna (ongoing)
- External expert for the Final Report of the High Level Group on Own Resources HLGOR coordinated by Mario Monti (2016)
- Participant in the expert commission Austria 2020 of the Austrian Minister of Finance H.-J. Schelling (2014/15)