



Margit Schratzenstaller

Nationality: German

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Address : 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 on "The future of the European social model"

University of Göttingen [2002 – 2003]

Address: Göttingen (Germany)

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

English

LISTENING: C2 **READING:** C2 **WRITING:** C2

SPOKEN PRODUCTION: C2

SPOKEN INTERACTION: C2

SELECTED PUBLICATIONS

Selected Publications

- Stehrer, R., Stöllinger, R., Hunya, G., Hanzl-Weiss, D., Holzner, M., Reiter, O., **Schratzenstaller, M.**, Bachtrögler, J., Kubeková, V., Blomeyer, R., [How EU Funds Tackle Economic Divide in the European Union](#), European Parliament, 2020
- Pekanov, A., **Schratzenstaller, M.**, [The Role of Fiscal Rules in Relation with the Green Economy](#), European Parliament, 2020
- Bach, S., Fuest, C., Homburg, S., Hüther, M., Peichl, A., **Schratzenstaller, M.**, Truger, A., [Anhaltende Haushaltsüberschüsse – Zeit für Steuersenkungen?](#), Wirtschaftsdienst, 2020, 100(3), p. 156ff
- Köppl, A., Schleicher, S., **Schratzenstaller, M.**, Steininger, K. W., [COVID-19, Climate Change and Economic Stimulus Packages](#), WIFO Research Briefs, 2020 (1)
- Krenek, A., Sommer, M., **Schratzenstaller, M.**, [A WTO-compatible Border Tax Adjustment for the ETS to Finance the EU Budget](#), WIFO Working Papers, 2020 (596)
- Krenek, A., **Schratzenstaller, M.**, [Sustainability-oriented Future EU Funding. A European Border Carbon Adjustment](#), WIFO Working Papers, 2019, (587)
- **Schratzenstaller, M.**, Krenek, A., [Tax-based Own Resources to Finance the EU Budget](#), in: Forum, Intereconomics – Review of European Economic Policy, 2019, 54(3), pp. 171-177
- Pekanov, A., **Schratzenstaller, M.**, [A Global Financial Transaction Tax. Theory, Practice and Potential Revenues](#), WIFO Working Papers, 2019 (582)
- Köppl, A., Schleicher, S., **Schratzenstaller, M.**, [Policy Brief: Questions and Facts on the Pricing of Greenhouse Gas Emissions](#), WIFO and Wegener Center for Climate and Global Change, 2019
- **Schratzenstaller, M.**, Brexit and EU Budget. In: Zamparini, L., Villani-Lubelli, U. (eds.), [Features and Challenges of the EU Budget: A Multidisciplinary Analysis](#), 2019, Cheltenham: Edward Elgar Publishing, pp. 180-204
- Nerudová, D., Dobranschi, M., Solilová, V., **Schratzenstaller, M.**, [Sustainability-oriented Future EU Funding: A Fuel Tax Surcharge](#), FairTax Working Paper Series, 2018(21)
- **Schratzenstaller, M.**, [The next Multiannual Financial Framework \(MFF\), its Structure and the Own Resources](#), European Parliament, 2017
- **Schratzenstaller, M.**, Krenek, A., Nerudová, D., et al. , EU Taxes for the EU Budget in the Light of Sustainability Orientation – a Survey. Jahrbücher für Nationalökonomie und Statistik, 2017, 237(3), pp. 163-189
- Krenek, A., **Schratzenstaller, M.**, Financial instruments to foster sustainability: Sustainability-oriented EU taxes: The Example of a European Carbon-based Flight Ticket Tax, Empirica, 2017, 44(4), pp. 665-686
- Krenek A., **Schratzenstaller M.**, [Sustainability-oriented Future EU Funding: A European Net Wealth Tax](#), FairTax Working Paper Series, 2017 (10)
- Schleicher, S., Köppl, A., **Schratzenstaller, M.**, Deciphering the Paris Agreement on Climate Policy: What Might be the Implications for the EU?, ÖGfE Policy Brief 2016(07)
- Köppl, A., **Schratzenstaller, M.**, The Austrian Tax System - Perspectives for Reform, WIFO Bulletin, 2015, 20(6), pp. 72-79
- Köppl, A., **Schratzenstaller, M.**, The Austrian Tax System - Status Quo, WIFO Bulletin, 2015, 20(5), pp. 55-71

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

- **"Inheritance and gift taxation in the context of ageing"**, European Commission/Joint Research Center Seville, 12/2019-12/2020, WIFO (lead) together with INEQ, Research Institute Economics of Inequality, WU Vienna
- **"The Role of Fiscal Rules in Relation with the Green Economy"**, European Parliament, 04/20-06/20, WIFO
- **"How EU funds tackle economic divide in the European Union"**, European Parliament, 12/2019-04/20, Blomeyer & Sanz (lead), WIFO and wiiw – The Vienna Institute for International Economic Studies
- **"Taxation in support of green transition: an overview and assessment of existing tax practices to reduce greenhouse gas emissions"**, European Commission/DG TAXUD, 01/20 – 12/20, WIFO together with ECORYS (lead)
- **"Fair Tax Revisioning the 'Fiscal EU': Fair, Sustainable, and Coordinated Tax and Social Policies"**, <https://www.umu.se/en/fairtax/>, European Commission/HORIZON 2020, 03/2015-02/2019, University of Umeå, SE (lead), WIFO (AT) and Linköpings Universitet (SE), Stiftelsen Handelshoyskolen (NO), Copenhagen Business School (DK), King's College London (UK), The University Of Exeter (UK), National University of Ireland (IE), Mendel University In Brno (CZ)
- Schratzenstaller, M., **"The next Multiannual Financial Framework (MFF), its Structure and the Own Resources"**, [http://www.europarl.europa.eu/RegData/etudes/IDAN/2017/603800/IPOL_IDA\(2017\)603800_EN.pdf](http://www.europarl.europa.eu/RegData/etudes/IDAN/2017/603800/IPOL_IDA(2017)603800_EN.pdf), EU Parliament, 07/2017-10/2017, WIFO

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)
- Parliamentarian Advisory Group on Budget Law (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)