





Curriculum Vitae Lennard Zyska

WORK ADDRESS

 Catholic University of Eichstaett-Ingolstadt
Ingolstadt School of Management
Chair of Economics, esp. Public Finance
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PERSONAL INFORMATION

Born: Oktober 3rd, 1987 in Berlin (Germany)
Citizenship: German

RESEARCH INTERESTS

My research interests are in applied microeconomics, particularly in the area of public economics (broadly defined). I am mainly interested in exploring the (unintended) economic effects caused by tax and social policy. Additionally, I am interested in distributional and development economics, for example the analysis of income and wealth inequality, poverty, migration and equality of opportunities.

ACADEMIC POSITIONS

since 04/2016: **Research Associate and Teaching Assistant**
Catholic University of Eichstaett-Ingolstadt, Ingolstadt (Germany)
Chair of Economics, esp. Public Finance

EDUCATION

since 04/2016: **PhD Student in Economics**, Supervisor: Dominika Langenmayr
Catholic University of Eichstaett-Ingolstadt, Ingolstadt (Germany)

10/2012–09/2015: **Master of Science in Public Economics**
Free University Berlin, Berlin (Germany)

04/2009–09/2012: **Bachelor of Arts in Economics**
Berlin School of Economics and Law, Berlin (Germany)

RESEARCH

Publications in Refereed Journals

- 2019: The Joint Distribution of Net Worth and Pension Wealth in Germany, Review of Income and Wealth, 2019, 65(4): 834-871. (joint with T. Bönke, M. M. Grabka, C. Schröder and E. N. Wolff)

Discussion Papers

- 2020: Pensions and Fertility: Micro-Economic Evidence (joint with A. M. Danzer). Resubmitted, AEJ: Economic Policy.
- 2021: Escaping the Exchange of Information: Tax Evasion via Citizenship-by-Investment (joint with D. Langenmayr). Under review.

Work in Progress

- 2021: U.S. Military Aid and Hidden Money in Offshore Bank Accounts.

RESEARCH VISITS

- 08/2019 - 10/2019: **New York University, New York (USA)**
Visiting PhD Student/Guest researcher, invited by Edward N. Wolff
Department of Economics
- 08/2018 - 10/2018: **Norwegian School of Economics, Bergen (Norway)**
Visiting PhD Student/Guest researcher, invited by Dirk Schindler
Department of Business and Management Science

CONFERENCE AND SEMINAR PRESENTATIONS

P = Presentation, PO = Poster, D = Discussant.

- 2020: EEA 35rd Annual Congress (P), Virtual
- 2019: IIPF 75th Annual Congress (P, D), Glasgow (Scotland); ESPE 33rd Annual Congress (P), Bath (England); Munich Young Economists' Meeting (PO, D), Kochel am See (Germany)
- 2018: EEA 33rd Annual Congress (P), Cologne (Germany); IIPF 74th Annual Congress (P, D), Tampere (Finland); NoCeT Brownbag Seminar (P - Invited), Bergen (Norway); 25th BGPE Research Workshop (P), Bamberg (Germany)
- 2017: 11th Bavarian Micro Day (P), Ingolstadt (Germany)

MEDIA COVERAGE

My research in newspapers and blogs.

- Pennekamp, J. (2016). Rentenansprüche verdoppeln das Vermögen der Deutschen, Frankfurter Allgemeine Zeitung (Online), published: 7 July 2016.
- Pennekamp, J. (2016). Reicher als gedacht, Frankfurter Allgemeine Woche, 28/2016, 40-42.
- Langenmayr, D. (2021). Goldene Pässe - Der neue Milliardentrick der Steuerhinterzieher, Süddeutsche Zeitung (Online), published: 27 June 2021.
- Langenmayr D. and L. Zyska (2021). Escaping the Exchange of Information: Tax Evasion via Citizenship-by-Investment, Austaxpolicy blog, published: 24 August 2021.

OTHER RESEARCH WORK

- 07/2015 - 09/2015: **Research Assistant**
German Institute for Economic Research (DIW), Berlin (Germany)
Department: The German Socio-Economic Panel Study
- 05/2014 - 10/2014: **Research Assistant**
Free University Berlin, Berlin (Germany)
Chair of Public Economics
- 04/2012 - 05/2012: **Research Intern**
United Service Trade Union (ver.di), Berlin (Germany)
Administrative Center, Department: Economic, Tax and Fiscal Policy
- 10/2011 - 12/2011: **Research Intern**
The Macroeconomic Policy Institute (IMK), Düsseldorf (Germany)
Department: Tax and Fiscal Policy
- 10/2010 - 09/2011: **Student Assistant**
Berlin School of Economics and Law, Berlin (Germany)
Chair of Economics, esp. European Economic Policy

TEACHING

Evaluations (in parentheses) reflect the “Teaching Quality Index” (Lehrqualitätsindex) on a scale from 0 (poor) to 100 (very good), i.e. the course evaluation by all participating students. Non-evaluated courses are denoted by (·).

- Lectures: **Public Economic** (Bachelor, mandatory).
WT 2020/21 (80)
- Tutorials: **Public Economics** (Bachelor, mandatory).
WT 2018/19 (74.2), WT 2019/20 (66.8), WT 2020/21 (79)
Public Economics (Bachelor, elective).
ST 2016 (98.1), ST 2017 (96.2)
Taxation of Multinational Firms (Master, elective).
ST 2020 (94.5)
Taxation of Multinational Firms (Bachelor, elective).
WT 2016/17 (·), ST 2019 (100)
Microeconomics (Bachelor, mandatory).
ST 2018 (68.4)
- Seminars: **Seminar on Public Economics** (Bachelor, elective).
with Dominika Langenmayr
Tax Evasion: ST 2016 (·), ST 2017 (·), WT 2019/20 (·)
Economic Inequality: WT 2017/18 (96.2), WT 2018/19 (·)

AWARDS, GRANTS, SCHOLARSHIPS

- 02/2018-01/2020: Award for outstanding performance in PhD courses: ‘Doctoral Student Status’ by the Bavarian Graduate Program in Economics (2.000 €).

PHD COURSES

Bavarian Graduate Program in Economics (BGPE)

- 09/2017: **Advanced Macroeconomics**, Matthias Doepke, Northwestern University.
- 09/2017: **Advanced Econometrics**, Arthur van Soest, Tilburg University.
- 08/2017: **Public Economics**, Wojciech Kopczuk, Columbia University.
- 08/2016: **Advanced Microeconomics**, Zvika Neeman, Tel Aviv University.

Ingolstadt School of Management Graduate Program

- 2017: **Research Agenda Management**, Alexander M. Danzer and Dominika Langenmayr, Catholic University of Eichstaett-Ingolstadt.
- 2016/17: **Theoretical and Empirical Modelling**, Alexander M. Danzer and Dominika Langenmayr, Catholic University of Eichstaett-Ingolstadt.

SERVICE FOR THE PROFESSION

- 03/2019-09/2019 YES! - Young Economic Summit, Advisor for the High School Project: "Improving Equality of Opportunity: Key to a fair society?"

SKILLS




- Languages: German (native), English (excellent).
- Software: Stata, R, \LaTeX , TikzEdt, Microsoft Office, EViews, TYPO3, Bloomberg.

SOCIETY MEMBERSHIPS




European Economic Association (EEA), German Economic Association (VfS - Verein für Socialpolitik), International Institute of Public Finance (IIPF)

ACADEMIC REFERENCES

Prof. Dr. Dominika Langenmayr
Catholic University of Eichstaett-Ingolstadt, CESifo Munich.

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Prof. Alexander M. Danzer, PhD
Catholic University of Eichstaett-Ingolstadt, IZA Bonn, CESifo Munich.

-  +49 (0) 841 / 937 - 21840
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-  <https://www.ku.de/wfi/mikro/mitarbeitende/prof-dr-alexander-m-danzer>

ABSTRACTS

The joint distribution of net worth and pension wealth in Germany (joint with T. Bönke, M. M. Grabka, C. Schröder and E. N. Wolff), *Review of Income and Wealth* 2019, 65(4), 834-871.

Abstract. The research on wealth inequality has generally focused on real and financial assets, while giving little attention to pension wealth: the present value of future pension entitlements from public and company pension schemes. This is surprising given the important role pension plans play in guaranteeing material security and well-being for a majority of the population, and suggests that they should be accounted for in peoples' wealth portfolios. Using novel data from the Socio-Economic Panel (SOEP), we study the incidence, relevance, and distribution of individual pension wealth, net worth, and augmented wealth (the sum of the two) in Germany. Further, we investigate age-wealth profiles and differences between East and West Germany.

Pensions and Fertility: Micro-Economic Evidence (joint with Alexander M. Danzer), Resubmitted, *AEJ: Economic Policy*.

Abstract. This study identifies the causal effect of pension generosity on women's fertility behavior. It capitalizes on Brazil's expansion of the pension system to rural workers, whose pension wealth subsequently more than tripled. Event study, difference-in-differences and instrumental variable methods show that the pension reform reduces the propensity of childbearing of women in fertile age by 8% in the short-run. Completed fertility declines by 1.3 children within 20 years after the reform, reducing the contribution base of the Pay-As-You-Go pension system in the long-run. The fertility response is strongest at higher birth parities, among older women and among mothers with sons.

Escaping the Exchange of Information: Tax Evasion via Citizenship-by-Investment (joint with Dominika Langenmayr), Under review.

Abstract. With (automatic) exchange of tax information among countries now common, tax evaders have had to find new ways to hide their offshore holdings. One such way are citizenship-by-investment programs, which offer foreigners a new passport for a local investment or a fixed fee. We show analytically that high-income individuals acquire a new citizenship to lower the probability that their tax evasion is detected through information exchange. Using data on cross-border bank deposits, we find that deposits in tax havens increase after a country starts offering a citizenship-by-investment program, providing indirect evidence that tax evaders use these programs.