Antoine Bozio will talk about the earnings responses to three large increases in employer social security contributions (SSCs) in France over the period 1976-2010. Using a difference-in-differences (DiD) estimation strategy, he finds systematic evidence of increased labour cost, i.e., the absence of full tax shifting to workers, at the individual level, within five to six years after reforms that increased SSCs with little or no tax-benefit linkage.

In the 1990s, Sweden reformed its public pension systems according to the model of Notional defined contributions (NDCs), a number of Europeans countries have followed this path. Today the new French government is contemplating reforming its pension system into the NDC model. Is that the emergence of a new European model for pension design?

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