

# The Unfortunate Legacy of Abolishing the Super-Gross Wage<sup>1</sup>

MICHAL FRANTA AND DANIEL MÜNICH

The significant reduction in personal income taxes that resulted from abolition of the super-gross wage taxation, along with other changes introduced in 2021 and 2022, has caused a permanent shortfall in Czech state budget revenues of roughly 1.3% of GDP per year. This represents together with interest payments a loss of CZK 122 billion in 2026. Abolishing the super-gross wage taxation caused a further decrease in an already-low level of tax and contribution progressivity. The resulting decrease in state budget revenues, with no corresponding reduction in expenditures, is the main cause of significantly higher budget deficits long-term. As a result of reduced tax intake, Czechia's debt level has risen markedly since 2020. The imbalance created between revenues and expenditures now constrains public support for education, science, and other drivers of long term economic growth, as well as for defense. Internal and external economic circumstances will ultimately necessitate more substantial adjustments to the parameters on both revenue and expenditure sides of the state budget.

In 2021 and 2022, several significant changes were made to personal income tax (PIT) regulations. The most significant was the abolition of the “super-gross wage” (SGW) concept, effective as of January 1, 2021. After 13 years in effect, this unique concept—in which the basis for calculating income tax was gross wages plus employer-paid social security contributions—was abandoned: see the text box entitled *Abolition of Super-Gross Wage Taxation in the Czechia*. Another important tax change was a 3,000 crown increase in the basic annual tax credit per taxpayer in 2021 and another 3,000 crown increase in 2022.<sup>2</sup>

## Abolition of Super-Gross Wage Taxation in the Czechia

The stated aim of abolishing the taxation of SGW was to provide income support to employees and, consequently, to boost consumer demand across the entire economy during the second phase of the COVID-19 pandemic. During parliamentary debates on the approval of the tax changes<sup>3</sup>, it was mentioned that the significant reduction in income tax revenue was intended to be only temporary, lasting two years. However, this time limit was not included in the approved law and took the form of only a public verbal commitment to the President of the Czechia. The significant reduction in income tax revenue continues into 2026, and according to political statements, this will remain the case in the coming years.

1 This study reflects only the authors' own views and not the official position of the Economics Institute of the Czech Academy of Sciences nor of the Charles University Center for Economic Research and Graduate Education (CERGE). The authors would like to thank Lenka Lakotová, Jan Pavel, and Petr Vilím for their valuable comments and advice. This project was supported by the Alliance for a Modern State, which connects donors, experts, organizations, and public administration. The Alliance's support focuses on projects with significant impact in the areas of democracy and security, modern public administration, and efficient state management. The Alliance Fund is managed by the OSF Foundation. Any inaccuracies or errors are the sole responsibility of the authors. Michal Franta and Daniel Münich are affiliated with the IDEA Think Tank at CERGE-EI.

2 In addition to the elimination of the SGW tax and the increase in the tax credit, the so-called solidarity tax—a temporarily introduced second tax rate of 23%—was also abolished, and the cap on the tax bonus was removed. Further, starting in 2022, the tax credit for a second child was increased.

3 Stenographic record of the parliamentary debate at that time [↗](#)

The tax changes introduced in 2021 and 2022 caused a significant drop in state budget revenues.<sup>4</sup> Furthermore, they exacerbated the imbalance in the tax-contribution structure of state budget revenues. Direct collection of personal income tax decreased, while tax in the form of mandatory contributions remained unchanged—see the text box entitled *Unbalanced Labor Taxation in the Czechia*. Last but not least, the tax changes from 2021–2022 have widened the disparities in net income across taxpayers.<sup>5</sup>

### Unbalanced Taxation of Labor in the Czechia

In the Czechia, labor is taxed through both personal income tax (PIT) and mandatory social and health insurance contributions. From an economic perspective, these contributions can also be viewed as a tax, as they represent an additional labor cost for employers and a reduction in net earnings for employees. This is why we speak of the tax and contribution burden on labor. Among the world's most economically advanced countries (OECD countries), the Czechia has an above-average tax and contribution burden on labor. This is primarily due to mandatory employer contributions, which are among the highest. In contrast, personal income tax on labor in the Czechia is among the lowest (OECD, 2025). Mandatory social security contributions to general government budgets<sup>6</sup> generate revenue roughly four times higher than personal income tax revenue.<sup>7</sup>

The reduced personal income tax base and the increased tax credit effective in 2021 has resulted in lower personal income tax revenue and, consequently, a permanent decline in state budget revenues. Indirect effects influencing tax collection through higher household consumption and changes in the labor supply also play a role. However, these effects are difficult to quantify and are discussed in more detail in **Appendix 1**. The dominant direct impact, however, was and continues to be the shortfall in state budget revenue from PIT.

For 2021, the national budget deficit was projected to widen by approximately 1.38% of GDP as a result of changes to the Personal Income Tax Act, corresponding to a shortfall of approximately CZK 87 billion at that time (ÚNRR, 2021). For the following year, 2022, the shortfall in tax revenue in the state budget was estimated at 1.40% of GDP, i.e., approximately CZK 99 billion (IDEA, 2022).<sup>8</sup> These preliminary estimates have subsequently been confirmed by observed declines in tax revenue.<sup>9</sup>

The shortfalls in state budget revenue in 2021–2022 were quite significant. The main problem, however, is their **persistence**. These shortfalls will not disappear in 2026 or in subsequent years, and they will continue to have a significant impact on state budget deficits.<sup>10</sup>

The significant impact of tax changes on state budget revenues is illustrated in **Figure 1**. The figure compares actual budget deficits with our estimate<sup>11</sup> of a hypothetical scenario without the revenue shortfalls caused by tax changes in 2021 and 2022. After 2020, the hypothetical deficits (**blue line**) would have been

4 DPIT is a shared tax, so the elimination of taxation of super-gross wage also had a negative impact on the revenues of local governments (municipalities, regions). However, the shortfall primarily affected the national budget.

5 The 20% of employees earning the lowest incomes received only 4% of the total tax cuts, while the 20% of employees earning the highest incomes received 36% (IDEA, 2022). Low-income households saw the smallest decrease in their tax liability relative to their tax base. The average tax rate for low-income households fell by at least one percentage point less than for the rest of households (ÚNRR, 2021). For the 10% of employees with the lowest earnings, the average tax rate actually increased by several percentage points (IDEA, 2023).

6 In addition to the national budget, general government budgets include the budgets of regions, municipalities, health insurance companies, and so on. For this reason, for example, revenues from health insurance contributions are not part of the national budget, but rather of general government budgets.

7 The 2024 financial statements for the Czechia can be found at [🔗](#)

8 Both estimates are based on microeconomic models (TAXBEN and EUROMOD). These estimates do not take into account the indirect effects of tax changes (primarily tax revenues from increased consumption).

9 For example, the tax on the income, profits, and capital gains of individuals fell from 4.6% of GDP to 3.2% of GDP between 2020 and 2021 [🔗](#). These figures also include taxes paid by self-employed individuals.

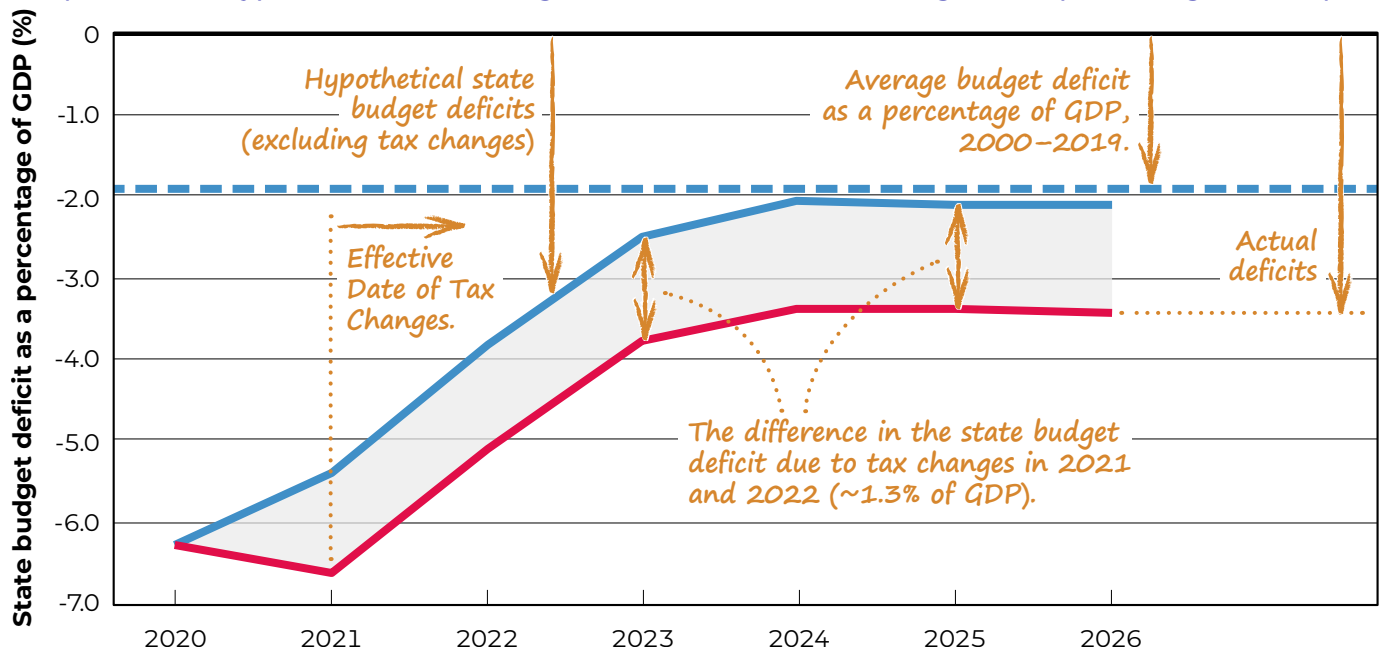
10 The effect of personal income tax changes on the state budget in 2026 is in detail described in Holub et al. (2026).

11 The methodology for estimating state budget deficits under the hypothetical scenario of maintaining the income tax rate and structure as they were prior to the abolition of the gross-wage taxation and the increase in the per-taxpayer tax credit is described in **Appendix 2**.

smaller than those that actually occurred (red line) by roughly 1.3% of GDP. Due to tax changes, the ratio of annual state budget deficits to GDP has thus increased by more than one percentage point of GDP. Without these shortfalls in tax revenue, the state budget deficit-to-GDP ratio approved for 2026 would not be 3.5%, but would be closer to 2%. The deficit would thus return to the long-term average (blue dashed line) prior to 2020, before deficits rose significantly due to the extraordinary increase in spending resulting from the COVID-19 crisis. Annual shortfalls in tax revenue since 2021 have thus pushed budget deficits beyond the levels observed over the long term.

**Figure 1: Tax changes in 2021–2022 widened annual state budget deficits by approximately 1.3% of GDP**

(actual and hypothetical state budget deficits without tax changes, as a percentage of GDP)



In absolute terms, the shortfall in tax revenue resulting from tax changes ranges from approximately CZK 80 billion in 2021 to CZK 117 billion in 2026 (Figure 2, blue line). The increase in the shortfall over just these few years was driven by a significant rise in the nominal size of the economy due to the inflationary surge in 2022 and 2023 and the economic recovery in 2024 and 2025, which substantially increased the size of nominal income, from which personal income tax is levied.

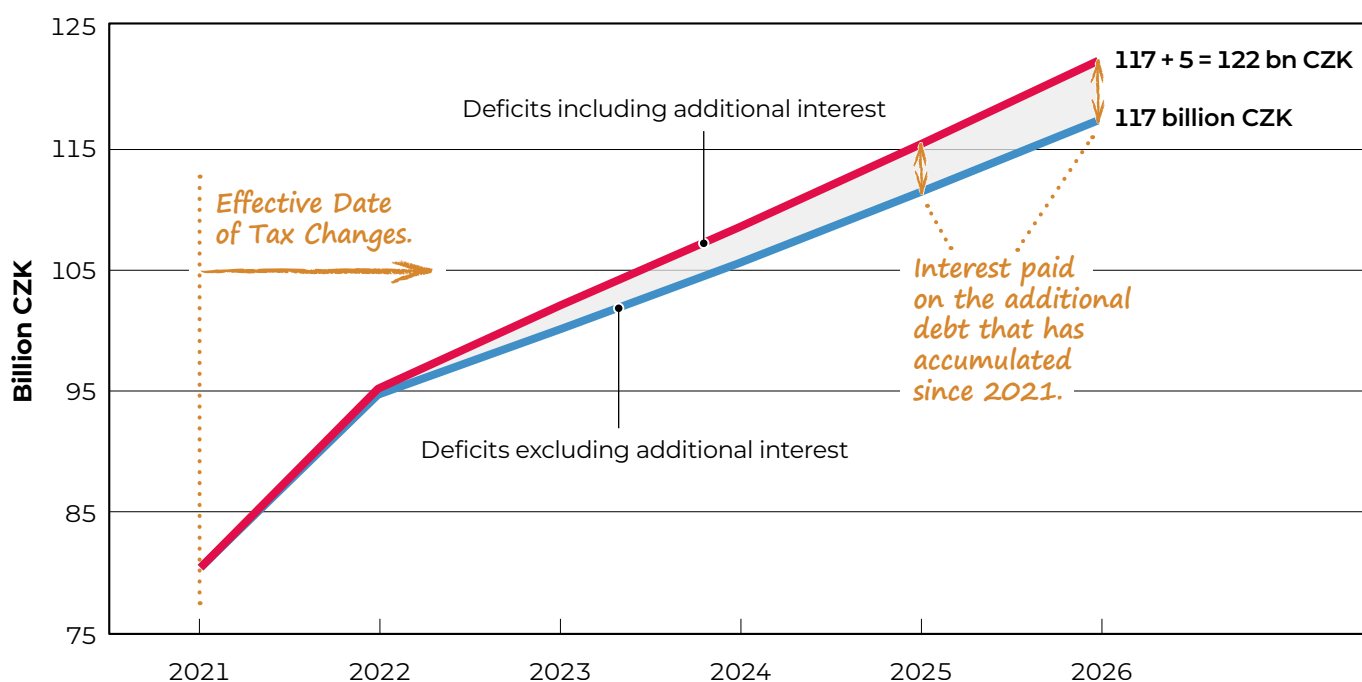
The shortfall in budget revenues further exacerbated the already very low tax revenue intensity of the state budget (the ratio of state budget tax revenues to GDP) in the Czechia compared to those of other advanced economies.<sup>12</sup> A similar deviation from the values typical of similarly developed EU countries can also be observed in general government budgets (i.e., not only the state budget). The intensity of Czech general government budgets in 2023 (the most recent available data) lagged behind on revenue side rather than on the expenditure side (IDEA, 2024). This suggests that the tax changes of 2021–2022 shifted the domestic economy away from the combination of budget revenues and expenditures typical of similarly developed economies.

<sup>12</sup> The ratio of total tax revenue to GDP fell from 18.1% to 17.2% between 2020 and 2021. The OECD average for those years was 19.8% and 20.5%, respectively.

## Debt is not cheap

In addition to annual tax shortfalls, budget deficits are also exacerbated by interest payments on loans taken to cover shortfalls from previous years. For 2026, we estimate these so-called *debt service costs* at an additional CZK 5 billion. Thus, the total revenue shortfall resulting from tax changes in 2026 will amount to **CZK 122 billion** (CZK 117 billion + CZK 5 billion). The trend in the state budget revenue shortfall (blue line) increased by related interest payments (red line) is shown in **Figure 2**.

**Figure 2: The shortfall in tax revenue is exacerbated by the interest paid on gradually accumulating additional debt**



## What could be funded by the shortfall in tax revenue

The total shortfall in state budget revenue in 2026 resulting from tax changes in 2021–2022 amounts to approximately **CZK 122 billion**, and is very significant. It is comparable to major expenditure categories in the state budget.

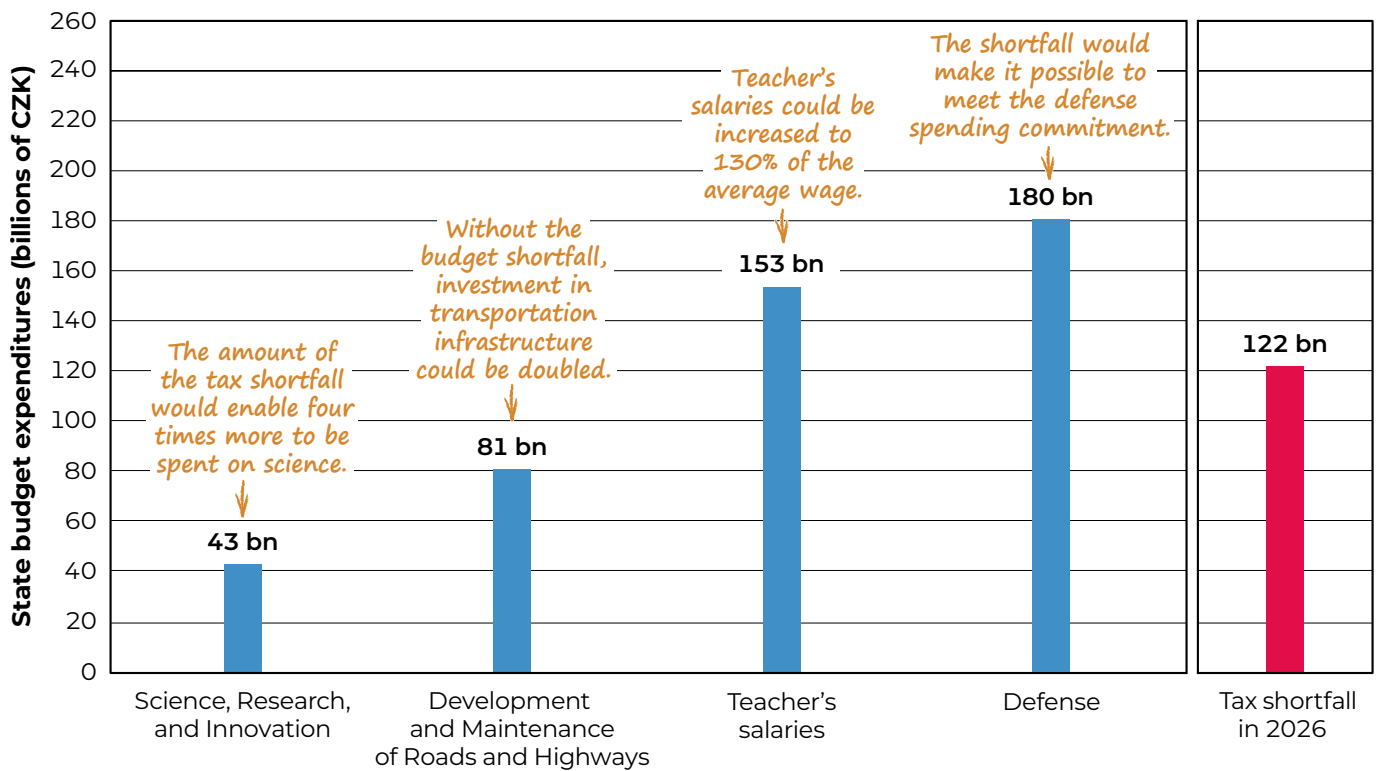
- **CZK 122 billion** represents roughly three times the state budget's spending on science, research, and innovation—that is, the CZK 43 billion from national sources approved for 2026.<sup>13</sup> The shortfall would thus allow for a fourfold increase in spending on science.
- Only about a quarter of that **CZK 122 billion** would be enough to raise teachers' relative salaries from the current very low level of 108% of the average wage in the Czechia to the EU-27 average, i.e., 130%.<sup>14</sup>

<sup>13</sup> See the draft state budget for 2026 by the Babiš government dated January 26, 2026.

<sup>14</sup> The total wage bill for regional education in 2025 was approximately CZK 144 billion. The latest available data on average teacher salary indicates that it is approximately 108% of the average salary. Given the expected 6.2% growth in the average nominal wage in 2026 and a corresponding increase in the total teacher salary pool (i.e., to CZK 153 billion), an increase of approximately CZK 31 billion (~122/4) would represent a further 20% increase in the total teacher salary pool.

- An additional **CZK 122 billion** in the state budget would reduce its deficit in 2026 from the approved CZK 310 billion to only CZK 188 billion. This would be well below the binding limit set by the fiscal responsibility rules, which is approximately CZK 246 billion in 2026.<sup>15</sup>
- Two-thirds of the **CZK 122 billion** would cover the State Transport Infrastructure Fund's expenditures on the development and maintenance of the road and highway network in 2026.<sup>16</sup>
- Increasing defense spending in the state budget by CZK 122 billion in 2026 would raise its share of GDP from 2% to 3.4%<sup>17</sup>, bringing it close to the 3.5% level that NATO member countries, including the Czechia, have committed to achieving by 2030.<sup>18</sup>

**Figure 3: Comparison of the shortfall in tax revenue in 2026 with selected state budget expenditures**



Shortfalls in budget revenues are significant amounts that, through their impacts on education and science, are likely to reduce the country's potential for long-term economic growth and its defense capabilities.

15 See the National Budget Council's Statement on the Draft State Budget for 2026, the Act on Budgetary Responsibility Rules and the Budget Strategy for the Czech Public Sector for 2026–2028, which sets the structural deficit at 1.75% of GDP.

16 Within the budget of the State Transport Infrastructure Fund, CZK 81.1 billion was allocated for maintenance and construction of roads and highways. Most of these expenditures were of an investment nature.

17 Planned defense spending for 2026 is around 2% of GDP; the tax shortfall amounted to 1.4% of GDP.

18 For more information, see the IDEA Policy Brief "How Can the Czech Republic Afford Higher Defense Spending: An Economic Perspective".

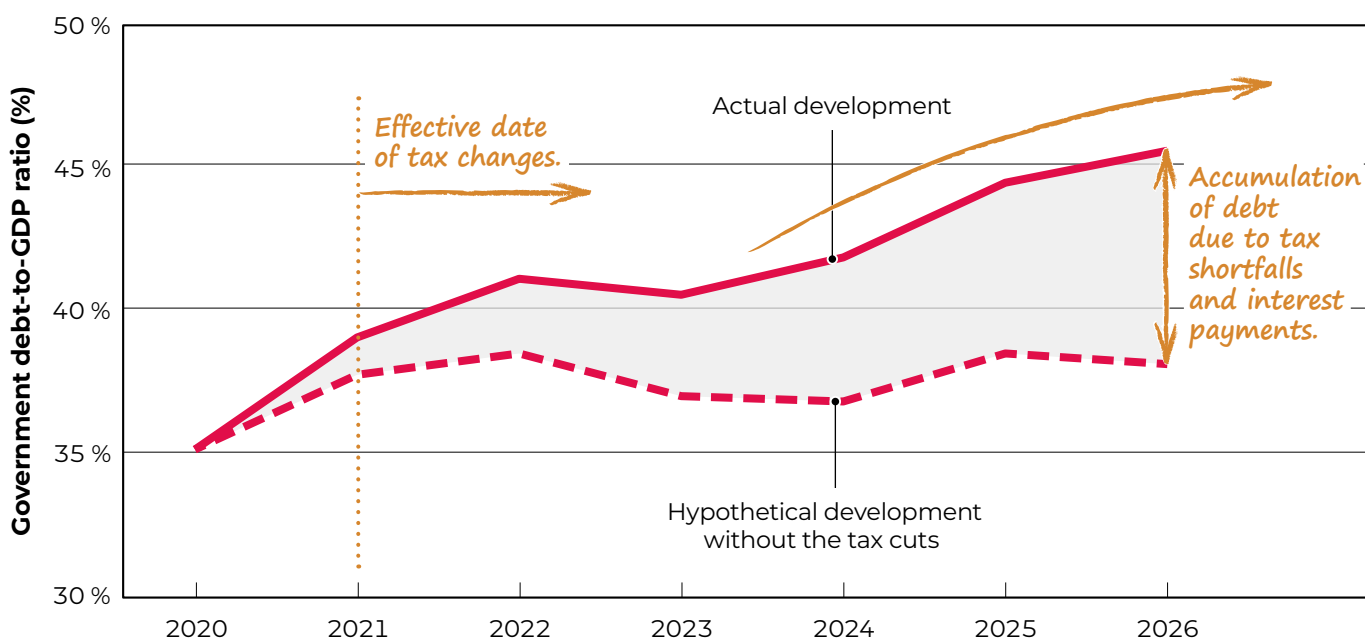
## Rising Debt Ratio

The cumulative annual shortfalls in state budget revenue resulting from tax changes in 2021–2022 contribute to the rise in the debt-to-GDP ratio. Without these shortfalls, the debt-to-GDP ratio would not have risen after 2020. **Figure 4** shows the hypothetical development of the Czechia's debt-to-GDP ratio in 2020–2026 if there had been no shortfall in personal income tax revenues after 2020 (**red dashed line**). The debt-to-GDP ratio would remain stable today below 39% of GDP. In reality, however, the debt-to-GDP ratio rose from 35% to 45% of GDP (**červený profil**), over the course of a few years—an increase of nearly a quarter.

Under unchanged conditions, the impact of tax shortfalls on the Czechia's debt ratio will continue to grow. Theoretically, the debt-to-GDP ratio would rise indefinitely (see **Appendix 2**). In practice, however, financial markets will not allow such a development. As willingness to lend to the Czech government gradually or abruptly declines, the required interest rate and the total amount of interest will rise. Sooner or later, this will lead to the necessity of generating primary surpluses in the state budget, i.e., a situation in which state revenues exceed expenditures, excluding interest payments on the national debt. Such a change will necessitate significant cuts in public spending or an increase in tax rates.<sup>19</sup>

In this context, the problem of excessive debt will not be solved by higher (unexpected) inflation, which reduces the debt ratio on its own through high growth in nominal (not real) GDP, because shortfalls in tax revenue are persistent. While a surprise surge in inflation would reduce the debt ratio on a one-off basis, the persistence of deficits would require a prolonged or repeated rise in inflation. However, this would further affect interest rates on government debt, which factor in expected inflation. Rising interest rates would lead to an increase in the debt-to-GDP ratio, and inflation would thus not reduce the debt burden caused by the tax changes of 2021–2022 in the long term.

**Figure 4: Without the tax changes from 2021–2022, the debt ratio would not be rising at present**  
(government debt-to-GDP ratio in %)



<sup>19</sup> If the government were to approach this fiscal consolidation from the perspective of income inequality in such a way as to offset the increase in inequality caused by the tax changes of 2021 and 2022, the debts arising from the tax shortfall should be paid primarily by high-income households, which have benefited the most from the tax changes, in both absolute and relative terms. In this context, changes in property taxation are worth considering, as discussed, for example, in the publication *Smarter Taxes* (PAQ Research, Center for Public Finance & IDEA at CERGE-EI, 2025).

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## Appendix 1: The Tax Shortfall from the Perspective of General Equilibrium

The direct impact of the tax changes from 2021–2022 on the state budget is determined by the tax shortfall. However, the tax shortfall also means higher disposable income for households, which consequently consume more, a trend that will be reflected in higher VAT and selective excise tax revenues. Nevertheless, this effect is rather marginal; its magnitude is estimated at 15 billion crowns for 2021, representing roughly 15% of the shortfall (ÚNRR, 2021). In reality, the amount will be even smaller, as wealthier households—which have a lower propensity to consume—benefited more from the tax change. In our simulations of the budget balance and debt ratio for the Czechia without tax changes, we therefore assume additional tax revenue of half that amount, i.e., CZK 7.5 billion.

We do not take into account other effects of the tax shortfall and lower labor taxation in the simulations, primarily because they are difficult to quantify and are expected to have a negligible impact. Other effects primarily include the impact of lower labor taxation on the quantity of labor supplied (which further affects not only labor tax revenue but also other tax revenues through aggregate economic output and changes in employment). This impact can be broken down into an income effect and a substitution effect.

The income effect means that an individual whose after-tax wages increase will offer less labor because they are wealthier. On the other hand, the substitution effect comes into play, whereby higher wages lead to a substitution of leisure time for work, thereby increasing the supply of labor. Generally speaking, the income effect predominates among wealthier households. Given that the abolition of the SGW resulted in a greater increase in wealth for high-income households than for low-income households in absolute terms, we assume that lower labor taxation led to a slight decline in the labor supply (and thus lower labor tax revenue).

The overall impact of the pension and substitution effects on tax revenue is further limited by the fact that a change in the labor supply exerts the opposite pressure on gross wages; for example, a lower labor supply increases gross wages, which in turn implies higher tax revenue from labor.

## Appendix 2: Estimates of Tax Shortfalls, Budget Deficits, and Debt-to-GDP Ratios

### Tax Shortfall and Budget Deficit

The two main tax changes introduced in 2021 and 2022 were elimination of the super-gross wage taxation and CZK 3,000 increase in the basic annual tax credit per taxpayer in 2021 and an additional CZK 3,000 in 2022. We model the tax shortfall based solely on these two tax changes.

The shortfall in employee income tax  $i$  for year  $t$  following abolition of the super-gross wage as the basis for personal income tax is:

$$vd_{i,t} = D_t * (sh_{i,t} - h_{i,t}),$$

where  $D_t$  is the personal income tax rate for year  $t$ ,  $sh_{i,t}$  and  $h_{i,t}$  denotes the employee's annual super-gross and gross nominal wages  $i$  for year  $t$ .

The difference between the super-gross and gross wages is the employer's social insurance contribution for employee  $i$ . The contribution is determined by a fixed portion of the gross nominal annual wage  $k * h_{i,t}$ . It is therefore possible to model the tax shortfall using either gross wages or social insurance revenue. However, the available data on social contributions<sup>20</sup> within general government budget revenues also include contributions paid by employees and self-employed individuals; therefore, we model the tax shortfall as a function of the gross nominal annual wage.

The total tax shortfall in the year  $t$  is given by the sum of all individual tax shortfalls:

$$VD_t = \sum_i vd_{i,t} = D_t * k * \sum_i h_{i,t} = D_t * k * Z_t * H_t,$$

where  $Z_t$  is the adjusted number of employees in year  $t$  and  $\bar{H}_t$  is the average annual nominal wage in year  $t$ .

By dividing both sides of the equation, we can express the tax shortfall as a share of GDP:

$$\frac{VD_t}{HDP_t} = D_t * k * Z_t * \frac{\bar{H}_t}{HDP_t}.$$

Assuming that personal income tax remains unchanged ( $D_t = D$ ) the following relationship holds for the evolution of the tax shortfall:

$$\frac{VD_{t+1}}{HDP_{t+1}} = D * k * Z_{t+1} * \frac{\bar{H}_{t+1}}{HDP_{t+1}} = \frac{VD_t}{HDP_t} \frac{g_{t+1}^Z g_{t+1}^H}{g_{t+1}^{HDP}},$$

where  $g_{t+1}^H = \frac{\bar{H}_{t+1}}{\bar{H}_t}$ ,  $g_{t+1}^{HDP} = \frac{HDP_{t+1}}{HDP_t}$  and  $g_{t+1}^Z = \frac{Z_{t+1}}{Z_t}$  denote the crude growth rates of the average annual nominal wage, nominal GDP, and the adjusted number of employees in year  $t + 1$ .

20 Czech Republic Fiscal Outlook – November 2025: [8](#)

We estimate the tax revenue shortfall resulting from increased annual per-taxpayer deductions by multiplying the number of economically active taxpayers by the amount of the increased deduction. The total tax revenue shortfall is therefore the sum of the shortfall resulting from abolition of the real estate tax and the shortfall from the increased per-taxpayer deductions.

We calculate the hypothetical state budget deficit without tax changes by adding the total tax shortfall to the observed deficit for the given year.

In estimating the state budget deficit and debt ratio that would be observed if the gross-wage taxation were maintained and continued without the increased taxpayer deduction in **Figure 1** and **Figure 4**, we rely on tax revenue shortfall estimates from the ÚNRR (2021) publications for 2021 and IDEA (2022) for 2022. We break these down into the shortfall resulting from the abolition of SGW taxation and the increase in the taxpayer deduction, which we simulate separately according to the relationships described above. We then adjust the sum of the shortfalls by additional tax revenues amounting to CZK 7.5 billion (see **Appendix 1**).

## Debt ratio

A shortfall in government revenue will increase the budget deficit, which means the government must borrow more. We add the interest paid on this increased government debt to the rise in debt resulting from the tax shortfalls themselves. We use the observed implicit interest rate on public debt as the interest rate.<sup>21</sup> For 2025 and 2026, we use the rate from 2024.

We estimate the long-term impact on the debt ratio using the following reasoning. The gross growth rate of the adjusted number of employees is close to one, so the tax shortfall can be viewed as a linear function of the ratio of annual gross nominal wages to nominal GDP. Theoretically (e.g., the Solow growth model), in the long run, the growth of the average nominal wage is equal to the growth of nominal GDP (in converging economies such as the Czech economy, the share of wages in GDP actually increases). In such a case, the tax shortfall as a share of GDP replicates indefinitely. It is further compounded by interest on previous tax shortfalls.

<sup>21</sup> The data source is the database AMECO: [🔗](#)

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