

# Report on Bachelor / Master Thesis

Institute of Economic Studies, Faculty of Social Sciences, Charles University in Prague

<b>Student:</b>	<b>Lenka Röhryová</b>
<b>Advisor:</b>	<b>Petr Janský, Ph.D.</b>
<b>Title of the thesis:</b>	<b>Distributional impacts of meal vouchers</b>

## **OVERALL ASSESSMENT** (provided in English, Czech, or Slovak):

This is a very good and straightforward thesis about the distributional impact of meal vouchers in the Czech Republic. It provides the effects of meal vouchers on households' incomes. It also provides estimates of the meal vouchers' system on the government revenues. For both, Lenka Röhryová provides the best available estimates.

The empirical part of the thesis follows a standard policy evaluation approach, used for the distributional impact of taxes and other government policies by the respected organisations such as the UK's Institute for Fiscal Studies. Lenka employs the most suitable data set, the Statistics on Income and Living Conditions (Životní podmínky), from the Czech Statistical Office, which provides detailed information on households' incomes as well as demographic characteristics. This detailed dataset allows Lenka to identify who uses meal vouchers or similar benefits and to carry out a distributional analysis and compare the results across income deciles and demographic groups. Lenka's analysis provides detailed insights how the impact differs across income and other groups. Interestingly, her estimates for the implied government expenditures significantly exceed the earlier estimates provided by the Ministry of Finance.

Of course, there are a number of questions that remain unanswered. For example, do meal vouchers change the behaviour of the beneficiary? Lenka did not answer this and other similar questions because the thesis has its own, relatively narrow focus, but also, and more importantly, because the available data do not provide an easy (or, likely, any) way how to answer such questions. Hopefully, in the future there will be better data collected on the impact of meal voucher - this relatively big government programme would obviously warrant it together with further, unbiased research.

Lenka Röhryová did a good job of writing a thesis. I recommend a grade of **excellent (výborně, 1)** as well as to consider this thesis for the Dean's award.

## **SUMMARY OF POINTS AWARDED** (for details, see below):

<b>CATEGORY</b>	<b>POINTS</b>
<i>Literature</i> (max. 20 points)	20
<i>Methods</i> (max. 30 points)	28
<i>Contribution</i> (max. 30 points)	28
<i>Manuscript Form</i> (max. 20 points)	20
<b>TOTAL POINTS</b> (max. 100 points)	<b>96</b>
<b>GRADE</b> (1 – 2 – 3 – 4)	<b>1</b>

**NAME OF THE REFEREE:** Petr Janský, M.Sc.

**DATE OF EVALUATION:** 9<sup>th</sup> June, 2014

**Referee Signature**

**EXPLANATION OF CATEGORIES AND SCALE:**

**LITERATURE REVIEW:** *The thesis demonstrates author's full understanding and command of recent literature. The author quotes relevant literature in a proper way.*

Strong                  Average                  Weak  
20                          10                          0

**METHODS:** *The tools used are relevant to the research question being investigated, and adequate to the author's level of studies. The thesis topic is comprehensively analyzed.*

Strong                  Average                  Weak  
30                          15                          0

**CONTRIBUTION:** *The author presents original ideas on the topic demonstrating critical thinking and ability to draw conclusions based on the knowledge of relevant theory and empirics. There is a distinct value added of the thesis.*

Strong                  Average                  Weak  
30                          15                          0

**MANUSCRIPT FORM:** *The thesis is well structured. The student uses appropriate language and style, including academic format for graphs and tables. The text effectively refers to graphs and tables and disposes with a complete bibliography.*

Strong                  Average                  Weak  
20                          10                          0

**Overall grading:**

TOTAL POINTS	GRADE		
81 – 100	<b>1</b>	= excellent	= výborně
61 – 80	<b>2</b>	= good	= velmi dobře
41 – 60	<b>3</b>	= satisfactory	= dobře
0 – 40	<b>4</b>	= fail	= nedoporučuji k obhajobě