**Template of the paper**

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**Abstract:** The abstract should be informative and completely self-explanatory, briefly present the topic, scope of the work, significant data, and point out major findings and conclusions. The abstract should be between 7 to 15 lines in length. Complete sentences, active verbs, and the third person should be used, and the abstract should be written in the past tense. Standard nomenclature should be used and abbreviations should be avoided. No literature should be cited.

**Keywords:** (between 4 – 8 words in alphabetical order), keyword, keyword, keyword, keyword.

**JEL classification:** Choose JEL Classification Codes from the list <http://www.aeaweb.org/jel/jel_class_system.php>

**Introduction**

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1. **Title of the Chapter**

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**Conclusion**

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**Acknowledgement**

Please acknowledge any financial support, grant, project in this special section right after the conclusion.

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Examples of figures and tables:

**Figure 1:** Relationship between Product Market Regulation and Employment



*Source:* European Commission. (2008). External and intra-European trade [PDF]. European Commission. Retrieved May 15, 2009, from <http://epp.eurostat.ec.europa.eu/cache/ITY_OFFPUB/KS-GI-08-001/EN/KS-GI-08-001-EN.PDF>

Table 1: Total tax wedge (as % of labor costs)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   |   |   | Social security contributions |   |
| Country | Total tax wedge3 | Income tax  | Employee | Employer | Labor costs\* |
|   | (1) | (2) | (3) | (4) | (5) |
| Luxembourg | 34.0 | 12.7 | 10.9 | 10.3 |  58 358 |
| Austria | 47.9 | 11.4 | 14.0 | 22.6 |  57 954 |
| Germany | 50.9 | 17.3 | 17.3 | 16.3 |  57 207 |
| Belgium | 55.2 | 21.1 | 10.7 | 23.3 |  56 816 |
| Netherlands | 38.0 | 15.1 | 13.8 | 9.1 |  56 487 |
| France | 49.2 | 9.9 | 9.6 | 29.7 |  51 325 |
| Finland | 42.4 | 18.6 | 5.1 | 18.7 |  48 686 |
| Ireland | 28.6 | 12.9 | 6.0 | 9.7 |  47 026 |
| Greece | 41.5 | 7.1 | 12.5 | 21.9 |  43 533 |
| Spain | 38.2 | 10.3 | 4.9 | 23.0 |  41 381 |
| Italy | 46.5 | 15.0 | 7.2 | 24.3 |  40 691 |
| Portugal | 37.2 | 9.1 | 8.9 | 19.2 |  30 840 |
| Czech Republic | 41.9 | 8.3 | 8.2 | 25.4 |  25 542 |
| Hungary | 53.4 | 15.9 | 12.8 | 24.6 |  24 267 |
| Poland | 34.0 | 5.6 | 15.5 | 12.9 |  20 641 |
| Slovak Republic | 37.6 | 6.3 | 10.6 | 20.8 |  20 480 |

Source: OECD. (2009). Taxing wages 2009. OECD Publishing. https://doi.org/10.1787/tax\_wages-2009-en

Equations should be numbered consecutively in parentheses (see example)**.**

|  |  |  |
| --- | --- | --- |
|  |  | (1) |