

Curruculum Vitae
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February 2016

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Nationality: Finnish
Family: Married, two adult children

Current positions:

Research Leader, VATT Institute for Economic Research
Docent in Economics, Aalto University

Previous Employment:

Research Director, VATT Institute for Economic Research (11/2006-2/2016)
Director General, VATT Institute for Economic Research (2/2016- 4/2016)
Principal Economist , VATT Institute for Economic Research (2/2001-10/2006)
Economist, VATT Institute for Economic Research (11/1998-1/2001)
Adviser, Ministry of Finance (11/1988-10/1998)
Researcher, National Board of Taxes (10/1983-10/1988)

Research interests

Public economics, corporate finance, tax research

Education

Tutkinnot:

1999	PhD (econ), Department of Economics, Helsinki School of Economics and Business Administration
1997	LicEcon, Department of Economics, Helsinki School of Economics and Business Administration
1981	MA, Department of Law, Helsinki School of Economics and Business Administration

Recent working papers and work in progress

A Note on the Effects of Income Split under Dual Income Tax (with Olli Ropponen)

How do investment and profit fund systems affect investment incentives?

Rate-of-Return Allowance in a growth model of the firm—A further justification for the carry-forward rules (with Jussi Laitila)

Non-linear taxation of distributions with two tax bases – static income-shifting vs. dynamic tax planning (with Jussi Laitila)

Literature review of the dynamic effects of corporate income taxation. VATT Muistiot 40 (2014). (with O. Ropponen)

Publications in refereed scientific journals

Dividend Taxes and Decisions of MNEs: Evidence from a Finnish Tax Reform. *CESifo Economic Studies*, 62 (2016), forthcoming. (with Jarkko Harju)

Corporate tax in an international environment – Problems and possible remedies. *Nordic Tax Journal*, 1/2015, 1-16.

Non-linear dividend tax and the dynamics of the firm. *FinanzArchiv/ Public Finance Analysis*, 71 (2015), 153-177. (with Jussi Laitila)

Anticipating Tax Changes: Evidence from the Finnish Corporate Income Tax Reform of 2005. *Fiscal Studies*, 29 (2008), 167-196. (with Hanna Karikallio and Jukka Pirttilä)

Tax Treatment of Dividends and Capital Gains and the Dividend Decision under Dual Income Tax. *International Tax and Public Finance*, 14 (4) (2007). (with Hanna Karikallio)

Nordic Dual Income Taxation of Entrepreneurs. *International Tax and Public Finance*, 14, (4) (2007). (with Vesa Kanninen and Jouko Ylä-Liedenpohja)

Investment Incentives in Closely Held Corporations and Finland's 2005 Tax Reform, *Finnish Economic Papers*, 19, 41-57 (2006). (with Harri Hietala)

Cost of Capital for Cross-Border Investment: The Fallacy of Estonia as a Tax Haven, *Baltic Journal of Economics*, 5, 28-43, (Autumn/Winter 2004/2005). (with Jouko Ylä-Liedenpohja)

The Effects of Equalization Tax on Multinational Investments and Transfer Pricing, *FinanzArchiv/Public Finance Analysis*, vol. 61, 45-61 (2005). (with Jouko Ylä-Liedenpohja)

Classical corporate taxation as a means of global tax harmonisation, *Ifo Studien*, vol. 48, 555-574 (2002). (with Jouko Ylä-Liedenpohja)

Recent publications in Finnish

Yritysverotuksen vaikutus rahoitus- ja investointikannusteisiin (with Olli Ropponen), VATT-Muistiot 53. (2016)

Yksi tulo, monta verottajaa, (with Olli Ropponen) VATT Policy Brief 2-2014.

Kansainvälinen vertailu: Suomi keskikastia pörssiosinkojen verottajana, Viisas Raha 6/2014

Kehysriiessä ehdotettujen osinkoveromuutosten arviointia. VATT Valmisteluraportteja 18. (2013) (with Sami Grönberg and Olli Ropponen)

Hyvän veropolitiikan periaatteet. VATT Julkaisuja 63. (2013) (with Essi Eerola, Tuomas Kosonen, Teemu Lyytikäinen, Timo Rauhanen and Tuukka Saarimaa)

Miksi yritykset eivät reagoi korotettuihin poistoihin? VATT Muistiot 22. (2012)

Yritysveropohjan harmonisoimisen vaikutus Suomen yhteisöverotuottoon, VATT Research Reports 156 (2010) (with Jarkko Harju)

Verotuksen neutraalisuus eräissä pääomaveromalleissa, VATT Muistioita 7 (2010) (with Essi Eerola)

Teaching

Public economics, 2015, 2016, Bachelor level, Univ. of Helsinki

Tax Policy in Finnish Economic Policy, 2008-2015, Bachelor level, Aalto University

Professional activities

Examination of licentiate thesis: Helsinki School of Econ. 2000

Examination of doctoral thesis: Uppsala University, 2003

Member of Editorial Board: Nordic Tax Journal, 2014-