

CURRICULUM VITAE
PHD. TUOMAS KOSONEN

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Research Professor at the VATT Institute for Economic Research, Helsinki

Academy Research Fellow of the Academy of Finland

Office Contact Information

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Education

- 2011 UNIVERSITY OF HELSINKI
Doctor of Social Sciences in Economics, March 2011
- 2005 UNIVERSITY OF HELSINKI
Master of Social Sciences in Economics, October 2005

Professional Experience

- 2016-21 Research Director of the Labour Institute for Economic Research
- 2018 Acting Director of the Labour Institute for Economic Research in July and August
- 2011-16 Senior Researcher, VATT Institute for Economic Research (VATT)
- 2009-11 Researcher, Government Institute for Economic Research (VATT)
- 2007-10 Fellow, Finnish Doctoral Programme in Economics (FDPE)
- 2006-7 Researcher, University of Tampere
- 2005-6 Researcher, Government Institute for Economic Research (VATT)
- 2005-5 Researcher, Labour Institute for economic research
- 2004-4 Research trainee, Government Institute for Economic Research (VATT)

Other Professional Experience

- 2019 Visiting Research Fellow at MIT in July
- 2018 Visiting faculty at UC Berkeley in April
- 2017 Visiting Research Fellow at MIT in July
- 2017 Visiting faculty at UC Berkeley, UCLA and Stanford during February and March
- 2014–15 Post-doctoral visitor at MIT during the Academic year 2014/2015
- 2007–8 Visiting PhD student in University College London, Supervised by Prof. Richard Blundell

Teaching Experience

- 2018 Lecturer: Advanced Public Economics course (Master level), University of Turku
- 2017 Lecturer: Advanced Public Economics course (Master level), University of Turku
- 2014 Lecturer: Public economics course (Bachelor level), University of Helsinki
- 2012 Teacher: Advanced Public Economics course (Master level), University of Helsinki
- 2008 Teaching Assistant: Mathematical methods in economics (Bachelor level), University of Helsinki
- 2007 Teaching Assistant: Doctoral Macroeconomics course, Finnish Doctoral Programme in Economics.

Research Interests

Primary: Public Economics, Labour Economics

Secondary: Applied Microeconometrics

Research Publications

- 2020 Benzarti, Y., Carloni, D., Harju, J. and Kosonen, T. "What Goes Up May Not Come Down: Asymmetric Incidence of Value-Added Taxes", *Journal of Political Economy*, Volume 128, Number 12.
- 2020 Harju, J., Kosonen, T. and Slemrod, J., "Missing Miles: Evasion Responses to Car Taxes," *Journal of Public Economics*, Volume 181.
- 2018 Harju, J., Kosonen, T. and Skans, O., N., "Firm types, price-setting strategies, and consumption-tax incidence", *Journal of Public Economics*, Volume 165, Pages 48–72.
- 2015 Kosonen, T. "More and cheaper haircut after VAT cut? On the efficiency and incidence of service sector consumption taxes", *Journal of Public Economics*, Volume 131, pages 87–100.
- 2015 Kosonen, T. and Ropponen, O. "The role of information in tax compliance: Evidence from a natural field experiment", *Economics Letters*, Volume 129(C), pages 18–21.
- 2014 Kosonen, T. "To work or not to work? The effect of child-care subsidies on the labour supply of parents" *The B.E. Journal of Economic Analysis and Policy*, Volume 14, issue 3.

Research Submissions

- 2021 Kosonen, T. and Matikka, T., "Discrete labor supply: Empirical evidence and implications" *Submitted*
- 2021 Harju, J., Kosonen, T., Laukkanen, M. and Palanne, K. "The Heterogeneous Incidence of Fuel Carbon Taxes: Evidence from Station-Level Data" *Revise and Resubmit requested at the Journal of Environmental Economics and Management.*

Research Papers

- 2019 Kosonen, T. and Matikka, T., 2019. "Discrete earnings responses to tax incentives: Empirical evidence and implications" Working papers 326, Labour Institute for Economic Research, Helsinki.
- 2018 Maczulskij, T., Böckerman, P. and Kosonen, T., 2018. "Job Displacement, Inter-Regional Mobility and Long-Term Earnings," Working papers 323, Labour Institute for Economic Research, Helsinki.
- 2017 Harju, J., Kosonen, T. and Nordström Skans, O., 2017. "Firm Types, price-Setting strategies, and consumption-Tax incidence," Working papers 311, Labour Institute for Economic Research, Helsinki.
- 2017 Benzarti, Y., Carloni, D., Harju, J. and Kosonen, T. "What Goes Up May Not Come Down: Asymmetric Incidence of Value-Added Taxes," NBER Working Paper No. 23849.
- 2015 Harju, J., Kosonen, T. and Nordström Skans, O., 2015. "Firm Types, Price-Setting Strategies, and Consumption-Tax Incidence," CESifo Working Paper Series 5654, CESifo Group Munich.
- 2013 Harju, J. and Kosonen, T. "Restaurant VAT cut: Cheaper meal and more service?" *VATT Working Papers* 52, Government Institute for Economic Research Finland (VATT).
- 2013 Kosonen, T. "More haircut after VAT cut? On the efficiency of service sector consumption taxes" *VATT Working Papers* 49, Government Institute for Economic Research Finland (VATT).
- 2013 Kosonen, T. and Ropponen, O. "The role of information in tax compliance: Evidence from a natural field experiment" *VATT Working Papers* 48, Government Institute for Economic Research Finland (VATT).
- 2013 Harju, J. and Kosonen, T. "The Impact of Tax Incentives on the Economic Activity of Entrepreneurs," *CESifo Working Paper Series* 4259, CESifo Group Munich.
Harju, J. and Kosonen, T. (2012). "The Impact of Tax Incentives on the Economic Activity of Entrepreneurs," *NBER Working Papers* 18442, National Bureau of Economic Research, Inc.
- 2013 Kosonen, T. "To Work or not to Work? The Effect of Child-Care Subsidies on the Labour Supply of Parents," *CESifo Working Paper Series* 4065, CESifo Group
Kosonen, T. (2011). "To work or not to work? The effect of child-care subsidies on the labour supply of parents," *VATT Working Papers* 23, Government Institute for Economic Research Finland (VATT).
- 2011 Kosonen, T. Encouragement and discouragement – Essays on taxation and government expenditure" *VATT Publications* 57, , Government Institute for Economic Research Finland (VATT), Helsinki.
- 2010 Kosonen, T. "What was actually cut in the barbers' VAT cut?," *VATT Working Papers* 18, Government Institute for Economic Research Finland (VATT).

- 2007 Kosonen, T. "The Increased Revenue from Finnish Corporate Income Tax in the 1990s," *VATT Discussion Papers* 421, Government Institute for Economic Research Finland (VATT).

Presentations in International Conferences and Seminars

- 2019 Autor, D., Kosonen, T., Sarvimäki, M. and Virkola, T. "The Impact of Acquisitions on Wages and Compensation", Saïd Business School departmental seminar, Oxford.
- 2017 Benzarti, Y., Carloni, D., Harju, J. and Kosonen, T. "What Goes Up May Not Come Down: Asymmetric Incidence of Value-Added Taxes", NBER Summer Institute 2017, Cambridge, MA.
- 2017 Benzarti, Y., Carloni, D., Harju, J. and Kosonen, T. "What Goes Up May Not Come Down: Asymmetric Incidence of Value-Added Taxes", CEPR Public Economics, Mannheim.
- 2017 Kosonen, T. and Matikka, T. "Discrete earnings and optimization errors: Evidence from student's responses to local tax incentives", Berkeley Department of Economics, Public Finance seminar.
- 2016 Harju, J., Kosonen, T. and Slemrod, J. "Behavioral Responses to Pigouvian Car Taxes: Vehicular Choice and Missing Miles", IIPF annual conference 2016, Lake Tahoe.
- 2015 Harju, J., Kosonen, T. and Nordström Skans, O. "Firm types and heterogeneous consumption-tax incidence", NBER Summer Institute 2015, Cambridge.
- 2014 Harju, J., Kosonen, T. and Ropponen, O. "Do honest hairdressers get a haircut? On consumption tax rate and tax evasion", NTA Conference 2014, Santa Fe.
- 2014 Kosonen, T. and Matikka, T. "The Response of Taxpayers to Large vs. Small Tax Incentives", Tax Systems Conference, Oxford.
- 2013 Kosonen, T. and Matikka, T. "The Response of Taxpayers to Large vs. Small Tax Incentives", IIPF Conference 2013, Taormina, Sicily.
- 2013 Harju, J., Kosonen, T. and Ropponen, O. "Do honest hairdressers get a haircut? On consumption tax rate and tax evasion", IIPF Conference 2013, Taormina, Sicily.
- 2012 Harju, J. and Kosonen, T. "The impact of tax incentives on the economic activity of entrepreneurs" Trans-Atlantic Public Economics Seminar, June 2012, Oxford University and EEA meetings 2013, Malaga.
- 2011 Kosonen, T. "What was actually cut in barbers' VAT cut?" EEA meetings 2011, Oslo.
Kosonen, T. (2010) "What was actually cut in barbers' VAT cut?" SOLE/EALE Conference, June 2010, London.
- 2009 Kosonen, T. "The effect of child care subsidies on employment of mothers" The Society of Labor Economists (SOLE), May 2009, Boston.
- 2006 Kosonen, T. "The increased tax revenues from the Finnish corporate tax revenues in the 1990s". IIPF, August 2006, Cyprus.

Organized Conferences, Workshops and Other events

- 2020 Trans-Atlantic Public Economics Workshop (TAPES) to be held on June 2-4, 2020 in Helsinki, Finland

- 2018 IIPF2018 Annual Conference in Tampere, Finland
- 2017 Workshop on Wages and the Labor Market in December in Helsinki, Finland
- 2017 Workshop on Early Life Environment and Human Capital Formation in June in Helsinki, Finland

Trusted Positions, Honors and Awards

- 2019-20 Local organizer of the Trans Atlantic Public Economics Seminar (TAPES) 2020 in Helsinki
- 2018 Member of Local Organizing Committee for IIPF2018 Annual Conference in Tampere, Finland
- 2017 IIPF Peggy and Richard Musgrave Award (best paper by authors under 40 years old) with Tuomas Matikka, title of the paper: "Discrete earnings and optimization errors: Evidence from student's responses to local tax incentives".
- 2017 Pre-examiner for Tuuli Paukkeri's doctoral thesis
- 2017-20 Member of European Centre of Expertise in the field of labour law, employment and labour market policy (ECE), organized by the European Commission
- 2017 Member of a three person committee to write a report on early childhood education for Ministry of Education and Culture
- 2017 IIPF2017 Tokyo conference, member of the scientific committee
- 2016 Academy of Finland Research Fellow
- 2016 Reviewer for 3ie Impact: Development Priority Window
- 2016 Member of work group on early childhood education set up by Child Advisory Board
- 2015-2016 Member of the Academy Club for Young Scientists of the Finnish Academy of Science and Letters.
- 2014 IIPF Young Economist Award together with Jarkko Harju from paper "The inefficiency of reduced VAT rates: Evidence from restaurant industry."
- 2014 Yrjö Jahnesson Fellowship scholarship for post-doctoral visit at Massachusetts Institute of Technology
- 2012 Myrdal priset for the best article of 2011 in *Ekonomisk Debatt*, joint with Iida Häkkinen-Skans
- 2011 Opponent for Indrek Saar's thesis in University of Tartu
- 2008–11 Trusted position to write a report for the Ministry of Finance in Finland about the effects of VAT reduction in labour intensive services in Finland.
- 2008–10 Committee member: for the the Ministry of Employment and the Economy to determine how reduced VAT for food products affected their prices in Finland

Referee reports

Reviewer for: *Quarterly Journal of Economics*, *Journal of Public Economics*, *Review of Economics and Statistics*, *AEJ: Economic Policy*, *Journal of Public Economic Theory*, *Scandinavian Journal of Economics*, *International Tax and Public Finance*, *Labour Economics*, *Journal of Economic Behavior and Organization*, *Public Finance Review* and *German Economic Review*

Affiliations

Academy of Finland, VATT Institute for Economic Research and CESifo institute in Munich