

CURRICULUM VITAE
PHD. TUOMAS KOSONEN

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Research Director *in Labour Institute for Economic Research, Helsinki*

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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

- 2011–16 Senior Researcher in VATT Institute for Economic Research (VATT)
- 2014–15 Post-doctoral visitor at MIT during the Academic year 2014/2015
- 2009–11 Researcher in Government Institute for Economic Research (VATT)
- 2007–10 Fellow in Finnish Doctoral Programme in Economics (FDPE)
- 2007–8 Visiting PhD student in University College London, Supervised by Prof. Richard Blundell
- 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)

Teaching Experience

- 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

- 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

Research Papers

- 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

- 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.

Trusted Positions, Honors and Awards

- 2016 Member of work group on research in early education of children set up by Child Advisory Board
- 2015 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 Jahnsson 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 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: *Journal of Public Economics, Journal of Public Economic Theory, Scandinavian Journal of Economics, Journal of Economic Behavior and Organization and German Economic Review*

Affiliations

VATT Institute for Economic Research and CESifo institute in Munich