

# CURRICULUM VITAE

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**Jukka Pirttilä**

## Contact address

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## Personal information

Nationality: Finnish

Date of birth: 1 October, 1970

Place of birth: Riihimäki, Finland

## Areas of Specialisation

Public Economics, Development Economics

## Current Position

1.8.2018 - Professor of Public Economics  
University of Helsinki and VATT Institute for Economic Research

1.3.2016 - Non-Resident Senior Research Fellow  
UNU-WIDER

## Professional Experience

1.8.2008 – 31.7.2018 Professor of Economics  
University of Tampere

1.3.2014 – 29.2.2016 Research Fellow  
UNU-WIDER

1.9.2004 – 30.7.2008 Senior Economist and Research Coordinator  
Labour Institute for Economic Research

1.2.1998 – 31.8.2004 Economist and Research Supervisor  
Bank of Finland  
Institute for Economies in Transition

1.11.2002 – 30.9.2003 Visiting Fellow  
Clare Hall  
University of Cambridge

1.1.2002 – 31.10.2002 Economist  
Prime Minister's Office  
Secretariat of the Economic Council of Finland

1995-1998 Researcher (Graduate School)  
University of Helsinki  
Department of Economics

## **Education**

1998 PhD in Economics, University of Helsinki

1996-1997 Visiting student  
University of Essex  
Department of Economics

1996 Licentiate in Social Sciences, University of Helsinki

1994 Master of Economics, Turku School of Economics

## **Publications in refereed journals:**

'The effects of a risk-based approach to tax examinations Evidence from Tanzania', with A. Ebrahim et al. Forthcoming, *International Tax and Public Finance*.

'The tax elasticity of formal work in African countries', with A. McKay and C. Schimanski, *Journal of Development Studies*, 60, 217-244 (2024).

'Promoting education under distortionary taxation: Equality of opportunity versus welfarism', with P Haaparanta, R Kanbur, T Paukkeri, and M Tuomala, *Journal of Economic Inequality*. 20, 281–297 (2022).

'Screening through activation? Differential effects of a youth activation programme, with C Hall, K Kotakorpi and L Liljeberg, *Journal of Human Resources*, 57, 1033-1077 (2022).

- ‘Analysis of the Distributional Effects of COVID-19 and State-led Remedial Measures in South Africa’, with H. Barnes, G. Espi-Sanchis, M. Leibbrandt, D. McLennan, M. Noble, W. Steyn, B. Van Vrede, and G. Wright; *International Journal of Microsimulation*; 14(2); 2-31. (2021)
- ‘The determinants of redistribution around the world’, with M. Jäntti and R. Rönkkö. *Review of Income and Wealth* 66, 59-73 (2020).
- ‘How do small firms respond to tax schedule discontinuities? Evidence from South African tax registers’, with W. Boonzaaier, J. Harju and T. Matikka. *International Tax and Public Finance* 26, 1104–1136 (2019).
- ‘The Effects of Value-Added Tax on Revenue and Inequality’, with Kaisa Alavuotunki and Mika Haapanen. *Journal of Development Studies*, 55:4, 490-508 (2019).
- ‘Quantifying the Impacts of Expanding Social Protection on Efficiency and Equity: Evidence from a Behavioral Microsimulation Model for Ghana’, with R. Osei and P. Rattenhuber. *International Journal of Microsimulation* 12(1) 105-123 (2019).
- ‘Optimal taxation and public good provision for poverty reduction’, with R Kanbur, T. Paukkeri and M Tuomala. *International Tax and Public Finance*, 25, 64-98 (2018).
- ‘Response to Professor Stephen Jenkins’ comments on the World Income Inequality Database (WIID), with Nina Badgaiyan and Finn Tarp, *Journal of Economic Inequality* 13, 679-682 (2015).
- ‘Estimating labour supply elasticities using cross-country micro data: A bridge between micro and macro estimates?’ with Markus Jäntti and Håkan Selin. *Journal of Public Economics* 127, 87-99 (2015).
- ‘How should commodities be taxed? A counterargument to the recommendation in the Mirrlees Review’. Joint with Spencer Bastani and Sören Blomquist. *Oxford Economic Papers* 67, 455-478. (2015)
- ‘Technology adoption and food security in subsistence agriculture -- evidence from a group-based aid project in Mozambique’, with M Nyyssölä and Susanna Sandström, *Finnish Economic Papers* 27, 1-33. (2014)
- ‘Public provision, commodity demand, and hours of work: An empirical analysis’, with I. Suoniemi, *Scandinavian Journal of Economics* 116, 1044-1067. (2014)
- ‘The welfare effects of health-based food tax policy’, with K Kotakorpi, T Härkänen, P Pietinen, H Reinivuo and I Suoniemi, *Food Policy* 49, 196-206. (2014)
- ‘Poverty, Development, and Behavioral Economics’, with M. Jäntti and R. Kanbur, Introduction to a special issue of *Review of Income and Wealth*, 60:1 (2014)
- ‘Poverty and welfare measurement on the basis of Prospect Theory’, with M Jäntti, R Kanbur and M Nyyssölä, *Review of Income and Wealth* 60, 182-205. (2014)
- ‘The employment effects of low-wage subsidies’, with K. Huttunen and R. Uusitalo, *Journal of Public Economics* 97, 49-60. (2013)

‘Income shifting within a dual income tax system: Evidence from Finnish tax reform of 1993’, with H. Selin, *Scandinavian Journal of Economics* 113, 120-144. (2011)

‘A leaky bucket in the real world: Estimating inequality aversion using survey data’, with R. Uusitalo, *Economica* 77, 60–76 (2010).

‘Pawns and queens revisited: Public provision of private goods when individuals make mistakes’, with Sanna Tenhunen, *International Tax and Public Finance* 15, 599-619 (2008).

‘Moral hazard, taxation, and prospect theory’, with Ravi Kanbur and Matti Tuomala, *Scandinavian Journal of Economics* 110, 321-337 (2008).

‘Anticipating tax changes: Evidence from the Finnish corporate tax reform of 2005’, joint with S. Kari and H. Karikallio, *Fiscal Studies* 29, 167-196 (2008).

‘Reforms and confidence’, with Pertti Haaparanta, *Journal of Development Economics* 84, 534-550 (2007).

‘Labour income uncertainty, taxation and public good provision’, with Matti Tuomala, *Economic Journal* 117, 567-582 (2007).

‘Behavioural public economics and non-welfarist welfare economics’, with Ravi Kanbur and Matti Tuomala, *Journal of Economic Surveys* 20, 849-868 (2006)

‘Political constraints and economic reform: Empirical evidence from Post-Communist transition in the 1990s’, joint with Byung-Yeon Kim, *Journal of Comparative Economics* 34, 446-466 (2006).

‘Public versus private production decisions: Redistribution and the size of the public sector’, with Matti Tuomala, *FinanzArchiv* 61, 120-137. (2005)

‘Poverty alleviation and tax policy’, with Matti Tuomala, *European Economic Review* 48, 1075-1090 (2004).

‘Money, barter and inflation in Russia’, joint with Byung-Yeon Kim, *Journal of Comparative Economics* 32, 297-314 (2004).

‘Is international labour mobility a threat to the welfare state? Evidence from Finland in the 1990s’ *Finnish Economic Papers* 17, 18-34 (2004).

‘Publicly provided private goods and redistribution: A general equilibrium analysis’, joint with Matti Tuomala, *Scandinavian Journal of Economics* 104, 173-188, (2002).

‘Specific vs *Ad Valorem* taxation and externalities’, *Journal of Economics* 76, 177-187, (2002).

‘Fiscal explanations for inflation: Any evidence from transition economies?’, with Tuomas Komulainen, *Economics of Planning* 35, 239-316, (2002).

‘On optimal non-linear taxation and public good provision in an overlapping generations economy’, with Matti Tuomala, *Journal of Public Economics* 79, 485-501, (2001)

‘Fiscal policy and structural reforms in transition economies: An empirical analysis’, *Economics of Transition* 9, 29-52 (2001)

‘A many-person Corlett-Hague tax rule with externalities’, *Oxford Economic Papers* 52, 595-605 (2000)

‘Earmarking of environmental taxes and Pareto-efficient taxation’, *FinanzArchiv*, vol. 56, 202-217 (1999)

‘Redistribution and Internalization: The many-person Ramsey tax rule revisited’, with Ronnie Schöb, *Public Finance Review*, vol. 27, 541-560, (1999)

‘Income tax, commodity tax and environmental policy’, with Matti Tuomala, *International Tax and Public Finance*, vol. 4, 379-393, (1997)

### **Work in Progress**

‘Migration and Tax Policy: Evidence from Finnish Full Population Data’, with S. Kalin, I. Kauppinen, and K. Kotakorpi, FIT Working Papers 1. (2022)

‘Incentives, Health, and Retirement: Evidence from a Finnish Pension Reform’, with J. Ollonqvist, K. Kotakorpi, M. Laaksonen, Mikko, P. Martikainen, and L. Tarkiainen. VATT Working Papers 145. (2021)

‘The distributional effects of tax-benefit policies. A reduced form approach with application to Finland’, with J. Ollonqvist, J. Tervola and T.O. Thoresen (2021).

‘The effects of personal income tax reform on employees’ taxable income in Uganda’, with M. Jouste, T. Kaidu, J. Okello and P. Rattenhuber, UNU-WIDER WP 11/2021.

### **Selected other publications**

‘Capital flight and development: An overview of concepts, methods and data sources’, with N. Johannesen, UNU-WIDER WP 95/2016.

‘Ghana: Poverty reduction over 30 years’, with Andy McKay and Finn Tarp. In Arndt, C., McKay, A. & Tarp, F. (2016) *Growth and Poverty in Sub-Saharan Africa*. WIDER Studies in Development Economics. Oxford University Press.

Book review of *Empirical Development Economics*, edited by MÅNS SÖDERBOM, FRANCIS TEAL, MARKUS EBERHARDT, SIMON QUINN and ANDREW ZEITLIN, *Journal of International Development*, 27, 1345-46 (2015)

'Trade unions in the south and co-operation between unions in the South and in the North: A survey of the economics literature', with Mari Kangasniemi. Labour Institute for Economic Research, Working paper no. 285. (2013)

'Tax policy and employment: How does the Swedish system fare?', joint with Håkan Selin, Uppsala Center for Fiscal Studies WP 2011:2.

'Mirrlees Review and the Finnish tax system' (in Finnish) in S. Kari et al (Eds.) Verotuksen ja sosiaaliturvan uudistaminen – miksi ja mihin suuntaan. VATT Julkaisuja 54. (2009)

'Closing the gap: A flat tax on labour income or a progressive tax on capital income?' in Taxation of Capital and Wage Income: Towards Separated or More Integrated Personal Tax Systems?, Ed. R. Pålsson, Nordisk Skattevidenskabelig forskningsråd (2008)

'Incentives for labour supply in Finland 1995-2004' (in Finnish), joint with P. Honkanen and M. Jäntti, a report for the Prime Minister's Office (2007).

'Survey: Economists disagree on tax policy' (in Finnish), joint with R. Uusitalo, Finnish Economic Journal 2/2006.

'Tax cuts reduce tax revenue', (in Finnish) joint with R. Uusitalo, Finnish Economic Journal 4/2005.

'The impact of taxation on employment. A survey of economic literature.' (in Finnish) A report for the Prime Minister's Office, joint with E. Koskela and R. Uusitalo (2004)

'Taxation in international framework', Prime Minister's Office: Publications 13/2003, as a secretary to the working group.

'Asymmetric information and optimal taxation,' (in Finnish) Finnish Economic Journal 4/2003.

'The theory of income taxation and the structure of the Finnish income tax,' (in Finnish) with Esko Mustonen, in Verokilpailu ja Suomen verojärjestelmä, R. Hjerpe, S. Kari, J. Kiander and P. Poutvaara (eds.), Helsinki: WSOY, 2003.

## **Teaching experience**

Public economics (undergraduate level, graduate level, doctoral level)

Microeconomics (graduate level)

Development economics (undergraduate level, graduate level)

## **Research grants received**

'Finnish Centre of Excellence in Tax Systems Research', Academy of Finland, 2022-2026, University of Helsinki part 797,000 €.

'Explaining the distribution of wellbeing: the role of institutions versus market-driven changes', Academy of Finland, 179,810 €, 2021-2025.

‘Inequalities, Insurance, Incentives and Immigration: Challenges and Solutions for the Welfare State’, Norface, 251,350 €, 2014-2018.

‘Designing and funding social protection in low-income countries’, Academy of Finland, 350,000 €, 2013-2017.

‘Inequality, social exclusion and employment via a behavioural lens’, Academy of Finland, 600,000 €, 2011-2015.

‘Perspectives on social policy using the microsimulation approach’, Academy of Finland, 310,000 €, 2009-2011.

‘Designing food taxation to promote health’, Yrjö Jahnsson Foundation, 2009-2010, 70,000 €.

### **Invited Seminars**

KU Leuven, Belgium

IEB, University of Barcelona

University of Cambridge

Trinity College Dublin

Uppsala University

University of Umeå

University of Copenhagen

Athens University of Economics and Business

Erasmus University Rotterdam

IMF European II Department

SITE (Stockholm School of Economics)

The Research Forum on Taxation (Norway)

Statistics Norway

Bulgarian Academy of Sciences.

Winter School on Inequality and Social Welfare Theory, University of Verona

### **Presentations in International Conferences**

Centre for the Studies of African Economies Conference

European Economic Association

Econometric Society European Meeting

International Institute for Public Finance

International Economic Association

Royal Economic Society

Canadian Economic Association

CEPR/WDI Annual international conference in transition economics

Nordic Conference on Development Economics

CESifo

CESifo Venice Summer Institute

European Association for Environmental and Resource Economics  
Cornell/LSE/MIT Conference on Behavioral Economics (LSE)  
UNU-WIDER (United Nations University)  
Nordic Seminar on Tax Policy and Public Economics (Bergen, Uppsala)  
School of Slavonic and East European Studies (London)  
Journées Louis-André Gérard-Varet, Marseille  
ZEW Public Finance Conference, Mannheim

### **Other Professional Activities**

Member, Finnish Academy of Science and Letters, 2019-

Member, Finnish Economic Policy Council, 2016-2017 and 2019-2023.

Fellow, CESifo, 2006-

Associate Editor, Scandinavian Journal of Economics, 2009-

Associate Editor, Public Finance Review, 2017-2022

Member, Scientific Advisory Board, Uppsala Center for Fiscal Policy, 2008 – 2015

Guest Editor, Review of Income and Wealth 2014.

Guest Editor, Journal of International Development, 2017.

Guest Editor, International Journal of Microsimulation, 2017-18

Guest Editor, International Tax and Public Finance, 2017-2018.

Member, Economic Council at the Ministry of Finance, 2011-2013

External Project Director, UNU-WIDER, 2011-2013.

Docent (Adjunct Professor), University of Helsinki, 2001-

Visitor, Norwegian School of Economics, June 2007.

Referee for:

*American Economic Review, The B.E. Journal of Economic Analysis and Policy, Canadian Journal of Economics, CESifo Economic Studies, Economics Letters, Economics of Planning, Economics of Transition, European Economic Review, Finanzarchiv, Finnish Economic Papers, International Economic Review, International Tax and Public Finance, Journal of Comparative Economics, Journal of Economic Inequality, Journal of Economic Theory, Journal of Economics, Journal of European Economic Association, Journal of Macroeconomics, Journal of Public Economics, Labour Economics, Oxford Economic Papers, Review of Economic Studies, Review of Income and*

*Wealth, Scandinavian Journal of Economics, South African Journal of Economics, and Southern Economic Journal.*

Chairman, Supervisory Board, Finnish Postgraduate Programme in Economics, 2010-2012.

Coordinator, Public Economics Workshop, Finnish Postgraduate Programme in Economics, 2000-2009.

Conference organiser: BOFIT workshop on transition economics (several times), Nordic seminar on tax policy and public economics (2004), Workshop on top incomes and tax policy (2006), Workshop on Taxation and Public Provision and the future of the welfare state (2009), Nordic Conference on Development Economics (2010 and 2014), UNU-WIDER Conference on Poverty and Behavioural Economics (2011), Inequality (2014) and Public Economics (2017)

Member of Programme Committee, IIPF Annual Congress, 2009, 2013 and 2014.

Examiner: Doctoral dissertation, University of Helsinki, 2001 and 2004; University of Tampere, 2007; Helsinki School of Economics, 2008; licentiate thesis, University of Helsinki, 1999, and University of Tampere 2003 and 2004.

Opponent, public defence of PhD dissertation, University of Helsinki, 2008 and 2009; University of Copenhagen 2009, 2013 and 2017, Norwegian University of Life Sciences 2014, Uppsala University 2024.

Member of Board, The Finnish Society for Economic Research, 1999-2001

Member, International Institute for Public Finance