

# CURRICULUM VITAE

December 2009

**Tuomas Kosonen**

**University of Helsinki**

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## **Current Position**

05/07 → *GS Fellow in Finnish Doctoral Program in Economics*

**University of Helsinki** and **Finnish Doctoral Programme in Economics (FDPE).**

I am also affiliated to Government institute for economic research (VATT)

## **Undergraduate Studies**

*Master of Social Sciences*, University of Helsinki

Date of granting: 26 October 2005. Major subject: Economics,

*Master's thesis grading: Eximia cum laude approbatur*

## **Graduate Studies**

University of Helsinki, 2005 to present

Thesis Title: "Essays on Taxation and Public Provision"

Expected Completion Date: September 2010

## **References:**

Richard Blundell

University College London

r.blundell (at) ucl.ac.uk

Jukka Pirttilä

Univeristy of Tampere

jukka.pirttila (at) labour.fi

Roope Uusitalo

Government Institute for Economic Research (VATT)

roope.uusitalo (at) vatt.fi

## **Teaching and Research Fields**

Primary Fields: Public Economics, Labour Economics

Secondary Fields: Applied Microeconometrics

## Teaching Experience

- Fall 2008 Teaching assistant  
Mathematical methods in economics (Bachelor level). University of Helsinki
- Spring 2007 Teaching assistant  
PhD Macroeconomics course in Finnish Doctoral Programme in Economics.

## Professional Experience

*09/08 – 05/08 Visiting PhD student in University College London*

I was visiting in **University College London** between 9/2007 – 5/2008. In UCL my supervisor was **Richard Blundell**.

*06/06 – 04/07 Researcher*

University of Tampere

Project concerned the optimal size of the government in the presence of optimal income taxation, taking in to consideration both extensive and intensive margins of labour supply.

*01/06 – 06/06 Researcher*

Government Institute for Economic Research (VATT). The focus of the research done here was on corporate taxation.

*09/05 – 12/05 Researcher.* Government Institute for Economic Research (VATT)

*05/05 – 08/05 Researcher.* Labour Institute for economic research

*05/04 - 08/04 Research trainee.* Government Institute for Economic Research (VATT)

## Other Professional Experience

2008 – present Committee member

Committee organised by the Ministry of Employment and the Economy to determine how reduced VAT for food products affected their prices in Finland

2008 – present Trusted position

I am trusted to write a report to Ministry of Finance about the effects of VAT reduction in labour intensive services in Finland.

## Research

Job market paper: The effect of child care subsidies on the labour supply of parents

This paper studies the effect of child care subsidies on maternal labour supply. In the Finnish child care system, parents taking care of their children at home receive a relatively generous home care allowance. I use variation arising from changes in municipality specific supplement to this allowance to identify the causal effect of subsidies on the labour force participation of mothers. A municipal supplement creates plausibly exogenous variation since being eligible to it depends on municipal level rules but not on changes in individual labour supply decisions. Moreover, a supplement policy affects labour supply in a transparent way since the amount of a supplement one is eligible to do not depend on income. Robustness checks indicate that policy endogeneity or residential sorting is not driving the results. I find a large negative effect on the labour force participation and income of mothers. 100 euros more supplement per month reduces maternal labour supply by 4 per cent. The estimated effect is larger for higher educated than for lower educated mothers.

Public provision of private goods with optimal income taxation and extensive margin

This paper studies the public provision of private goods. Governments in developed economies provide various goods extensively. The literature in this field dates back in time. However, better answers are needed to know what kind of combination of taxes and public provision of goods is optimal. In the model of this paper, a government sets taxes optimally and provides the private good. Additional to the earlier public provision literature, there is an extensive margin of labour supply. An individual decides whether to participate or not and a fixed cost not visible to the government arises when the participation decision is made. The publicly provided private good affects this fixed cost. I derive an optimal rule for provision of the good in this set-up. Resulting rule links the publicly provided good and the share of population working. It is optimal to provide publicly more than first best rules indicates the kind of good that increases the participating share of population.

VAT and labour intensive services – The effects of a Finnish reform

## Research Papers

Kosonen, 2009. "Lastenhoidon tukien vaikutus äitien työn tarjontaan". In Eerola, Kari and Pehkonen eds. " Verotuksen ja sosiaaliturvan uudistaminen - miksi ja mihin suuntaan?" VATT Publications 54, Helsinki.

Kosonen, 2007. "The increased tax revenues from the Finnish corporate tax revenues in the 1990s". VATT-Discussion Papers 421, Helsinki.

Kiander and Kosonen, 2006. "Työn verotus-muutokset ja niiden vaikutukset." In Hjerpe, Kari and Kiander eds. "Kasvumallien muutos ja veropolitiikan haasteet", VATT-publications 44.

Kari, Kosonen and Kröger, 2007. "Vakuutusturvan vaje perhehuoltajan kuoleman kohdatessa. Julkisen turvan taso ja yksityinen henkivakuutusurva." VATT-Discussion Papers 424, Helsinki.

Kari, Kosonen and Ulvinen, 2006. "Yritys- ja pääomatulojen verotuksen muutokset" In Hjerppe, Kari and Kiander eds. "Kasvumallien muutos ja veropolitiikan haasteet", VATT-publications 44.

### **Presentations in International Seminars**

"The effect of child care subsidies on employment of mothers"

Presented at

The Society of Labor Economists (SOLE) in Boston on 9 May 2009

The European Association of Labour Economists in Tallinn on 12 September 2009

"Finnish child care prices and employment of mothers"

Presented at

University College London Student Lunch seminar on 23 April 2008

Workshop in Public economics in Uppsala on 13 June 2008

The Zeuthen workshop in Public economics in Copenhagen on 1 November 2008

"The increased tax revenues from the Finnish corporate tax revenues in the 1990s".

Presented at IIPF seminar in Cyprus, Paphos on 29. August 2006.