

# MARIKA VIERTOLA

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## EDUCATION

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<b>Aalto University</b>	08/2020-10/2025
PhD in Economics	
Visit to Centre for Business Taxation, University of Oxford	04-07/2024
<b>Aalto University</b>	08/2018-08/2020
M.Sc. in Economics	
<b>University of Jyväskylä</b>	08/2015-05/2018
B.Sc. in Economics	

## RESEARCH WORK EXPERIENCE

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<b>VATT Institute for Economic Research</b>	
Senior Researcher	10/2025-present
Researcher	01/2022-09/2025
<b>Aalto University</b>	09/2020-01/2022
Doctoral Candidate	
<b>VATT Institute for Economic Research</b>	
Assistant Researcher	03/2020-12/2021
Research Assistant	09/2019-12/2019
Research Intern	05/2019-08/2019

## TEACHING EXPERIENCE

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<b>Aalto University</b>	2021, 2022, 2023, 2024
Teaching Assistant, International Trade (M.Sc.)	
<b>Aalto University</b>	2022
Teaching Assistant, Intermediate Macroeconomics II (B.Sc.)	

## PROFESSIONAL WORK EXPERIENCE

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<b>Ernst &amp; Young Oy</b>	02/2018-04/2019
Tax Trainee, Indirect Tax	
<b>Valmet Technologies Oy</b>	05/2017-12/2017
Trainee, Accountant	

## SKILLS

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**Languages:** Finnish (native), English (fluent), Swedish (basics)  
**Computer skills:** Stata, L<sup>A</sup>T<sub>E</sub>X, Microsoft Office, ChatGPT, R, Matlab, Java

## WORKING PAPERS

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**Heterogeneity in effective tax rate trends: evidence from Finnish corporate tax returns** (with Mikko Vanhala). 2025. *VATT Working Papers 174*.

**Transfer (mis)pricing of multinational enterprises: evidence from Finland.** 2024. *VATT Working Papers 162*.

**Profit shifting: evidence from the Nordics.** 2023. *FIT Working Paper 18*.

## WORK IN PROGRESS

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**Country-by-Country reporting: effects on tax avoidance and real activity of Finnish multinationals** (with Tom-Henrik Sirviö). *Draft available upon request*.

**Voluntary private tax disclosures of multinational enterprises.** *Draft available upon request*.

**Adoption and Effects of Free Contraception Programs** (with Milla Hägg, Elina Jussila, Mika Kortelainen and Satu Metsälampi). *Pre-analysis plan available here*.

## POLICY RESEARCH

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**Yritysverotuksen vaikutukset monikansallisten yritysten toimintaan.** 2025. *Kansantaloudellinen aikakauskirja 4/2025*

**Global minimum tax and the proposed green tax credit** (with Seppo Kari). 2024. *VATT Mimeo 74*.

**Global minimum tax and tax incentives** (with Seppo Kari). 2024. *VATT Mimeo 72*.

**GloBE minimum tax: effects on investment and tax competition in low-tax countries** (with Seppo Kari). 2023. *VATT Mimeo 71*.

**Suomalaiset yritykset kansainvälisen veroreformien pyörteissä** (with Olli Ropponen, Seppo Kari and Tarmo Valkonen). 2023. *ETLA Reports 138*.

## RESEARCH FUNDING AND GRANTS

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### Personal funding

Yrjö Jahnsson Foundation	2021
OP Group Research Foundation	2021
HSE Support Foundation	2020
Nordic Tax Research Council	2020

### Project funding

Finnish Tax Administration	2023-2025
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## SEMINARS AND TALKS

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**2025:** Finnish Economic Association 45th Annual Meeting (Tallinn), Vero-oikeuden tutkimuksen päivä (Tampere), Summer seminar of Finnish economists (Jyväskylä)

**2024:** Centre for Business Taxation Brown Bag seminar (Oxford), Aalto University 4th year PhD seminar (Espoo), 80th Annual Congress of the IIPF (Prague)

**2023:** Finnish Economic Association 43rd Annual Meeting (Espoo), FIT Internal Seminar (Helsinki), Summer seminar of Finnish economists (Jyväskylä), GSE Labor and Public PhD Workshop (Helsinki)

**2022:** PhD Course on Public Economics (Helsinki), OFS Workshop on Empirical analysis of tax policy (Oslo), 9th Annual Mannheim Taxation Conference (Mannheim)

**2021:** NIPFP-IIPF Conference on "Papers in Public Finance" (online), GSE Labor and Public PhD Workshop (online)