

MARIKA VIERTOLA

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EDUCATION

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

RESEARCH WORK EXPERIENCE

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

TEACHING EXPERIENCE

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

PROFESSIONAL WORK EXPERIENCE

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

SKILLS

Languages: Finnish (native), English (fluent), Swedish (basics)
Computer skills: Stata, L^AT_EX, R, Microsoft Office, Matlab, Java

POLICY RESEARCH

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

PUBLICATIONS

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

Effective tax rates of firms in Finland (with Mikko Vanhala). *Draft available upon request*.

The Effects of Country-by-Country reporting: evidence from Finland (with Tom-Henrik Sirviö). *Draft available upon request*.

Voluntary tax disclosures of multinational enterprises (with Tom-Henrik Sirviö).

RESEARCH FUNDING AND GRANTS

Personal funding

Yrjö Jahnesson 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

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)