

Maria Jouste

Research Associate

Contact Information

United Nations University
World Institute for Development Economics Research (UNU-WIDER)
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Research Interests

Development Economics • Public Economics (particularly taxation and social protection) • Microsimulation

Education

08/2022 **Doctor of Social Sciences** (Economics), University of Turku, Turku School of Economics
Dissertation title: *Essays on Taxation and Social Protection in Developing Countries, defended on June 20th 2022*
Supervisors: Prof. Janne Tukiainen, Prof. Jukka Pirttilä and Prof. Kaisa Kotakorpi

06/2016 **Master of Social Sciences** (Economics), University of Helsinki

09/2014 **Bachelor of Social Sciences** (Economics), University of Helsinki

06/2009 **Bachelor of Science** (Pharmacy), University of Helsinki

Professional Experience

07/2020 – Present **Research Associate** at UNU-WIDER, Helsinki

07/2017 – 06/2020 **Research Assistant** at UNU-WIDER, Helsinki

06/2018 – 09/2018 **Doctoral candidate**, Dept. of Economics, University of Turku

08/2016 – 06/2017 **Full-time doctoral student**, University of Turku

09/2012 – 01/2017 **Pharmacist**, Profare Oy, Helsinki

05/2015 – 08/2015 **Research Trainee**, the VATT Institute for Economic Research, Helsinki

06/2009 – 08/2012 **Pharmacist**, Pihlajamäen apteekki, Helsinki

Publications

Jouste M., and P. Rattenhuber (2019). A Role for Universal Pension? Simulating Universal Pensions in Ecuador, Ghana, Tanzania and South Africa. *International Journal of Microsimulation*, 12(1), 13–51.

Working Papers

Jouste M., T. Kaidu, J. Okello Ayo, J. Pirttilä, and P. Rattenhuber (2023) [Taxpayer response to greater progressivity: Evidence from personal income tax reform in Uganda](#). WIDER Working Paper 2023/66. Helsinki: UNU-WIDER.

Kalikeka M., M. Bwalya, K. Gasior, D. McLennan, and M. Jouste (2022) [UNU-WIDER SOUTHMOD Country Report: MicroZAMOD v2.12, 2010, 2015-20](#). UNU-WIDER SOUTHMOD Country Report Series. Helsinki: UNU-WIDER.

McNabb K., D. Nakyambadde, M. Jouste, and S. Kavuma (2022) [The Uganda Revenue Authority firm panel](#). WIDER Technical Note 2022/2. Helsinki: UNU-WIDER.

Jouste M., M. I. Nalukwago, and R. Waiswa (2021). [Do tax administrative interventions targeted at small businesses improve tax compliance and revenue collection? Evidence from Ugandan administrative tax data](#). WIDER Working Paper 2021/17. Helsinki, Finland: UNU-WIDER.

Lastunen J., P. Rattenhuber, K. Adu-Ababio, K. Gasior, H. X. Jara, M. Jouste, D. McLennan, E. Nichelatti, R. C. Oliveira, J. Pirttilä, M. Richiardi, and G. Wright (2021) [The mitigating role of tax and benefit rescue packages for](#)

[poverty and inequality in Africa amid the COVID-19 pandemic](#). WIDER Working Paper 2021/148. Helsinki: UNU-WIDER.

Gasior K., D. McLennan, M. Kalikeka, M. Bwalya, and M. Jouste (2021) [Towards greater poverty reduction in Zambia: Simulating potential Cash Plus reforms using MicroZAMOD](#). WIDER Working Paper 2021/164. Helsinki: UNU-WIDER.

Gasior K., H. Barnes, M. Jouste, J. Lastunen, D. McLennan, M. Noble, R. C. Oliveira, P. Rattenhuber, and G. Wright (2021) [Full-year adjustment for modelling COVID-19 policies in SOUTHMOD tax-benefit microsimulation models](#). WIDER Technical Note 2021/18. Helsinki: UNU-WIDER.

Work-in-progress

Jouste M., N. Musoke, and D. Nakyambadde. *Tax optimization of small and medium-sized enterprises in Uganda*.
Jouste M., A. Koivisto, A. Kumwenda, M. Mebelo, I. Mufana, J. Mulenga, and J. Musalale. *Advance income tax in Zambia*.

Ebrahim A., M. Jouste, N. Musoke, and J. Okello Ayo. *Assessment of the (revenue) impacts of electronic fiscal receipting and invoicing solution in Uganda*.

Nichelatti E., P. Rattenhuber, and M. Jouste. *The potential of universal basic income schemes to mitigate shocks: application of a universal basic income to Uganda and Zambia during COVID-19*.

Conferences, Seminars and Workshops

2023	Nordic Conference in Development Economics
2022	The Global Development Conference: Tax Policy for Sustainable Development
2021	The Tax and Development workshop by UNU-WIDER
2020	URA-UNU-WIDER Research Seminar in Kampala • NEUDC 2020 • Tax for Development Webinar Series by Chr. Michelsen Institute (invited presentation)
2019	CSAE conference 2019: Economic Development in Africa • The 75 th Annual Congress of the International Institute of Public Finance • 8th International Workshop on Domestic Revenue Mobilization: “Taxation and digitalization” at German Development Institute • Workshop “Longitudinal and administrative data for distributional analyses” at the University of Essex • Workshop “Taxation for inclusive development” at the Nordic Africa Institute • TSE Economics Research Seminar at the University of Turku
2018	Thirteenth Winter School on Inequality and Social Welfare Theory • Workshop on Fiscal Policy and Microsimulation in XXV Encuentro de Economía Pública • 2018 Nordic conference on development economics (chair of the session) • The 74 th Annual Congress of the International Institute of Public Finance • Aboa Centre for Economics Workshop • FDPE Public and Labour Economics Workshop

In the Media

Secure research data lab in Uganda: A game changer for efficient and fair taxation. [WIDER Angle](#) (2023)

Co-creation for fair and efficient taxation: Research recommendations to improve policies. [WIDER Angle](#) (2021)

International tax research: Why does more than numbers matter. [WIDER Angle](#) (2020)

Refereeing

The European Journal of Development Research • The Journal of International Development • International Tax and Public Finance • International Journal of Microsimulation

Research Funding

12/2016	Kone Foundation scholarship for the doctoral dissertation on the topic "Taxation and Development"
06/2016	Yrjö Jahnesson Foundation scholarship for first year doctoral studies in the Finnish Doctoral Programme in Economics

Language Proficiency

Finnish (native) • English (proficient) • Swedish (limited) • Spanish (elementary)

ICT Skills

Stata • LaTeX • Microsoft Office (Word, Excel, PowerPoint, Outlook) • RStudio • EUROMOD