

Maria Jouste

Research Associate

Contact Information

United Nations University

World Institute for Development Economics Research (UNU-WIDER)

Katajanokanlaituri 6B, 00160 Helsinki, Finland

Email: jouste@wider.unu.edu

Personal website: <https://sites.google.com/view/mariajouste/home>

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: <i>Essays on Taxation and Social Protection in Developing Countries</i> , defended on June 20 th 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

Nichelatti E., M. Jouste, and P. Rattenhuber (2024). [The potential of universal basic income schemes to mitigate shocks: Comparing the performance of universal basic income in Uganda and Zambia during COVID-19](#). WIDER Working Paper 2024/21. Helsinki: UNU-WIDER.

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.

Tieu Q., J. Okello Ayo, and M. Jouste (2023) [The Uganda Revenue Authority trade data](#). WIDER Technical Note 2023/4. Helsinki: UNU-WIDER.

Agaba G., Q. Tieu, M. Jouste, and B. Arinaitwe (2023) [The Uganda Revenue Authority Pay-As-You-Earn \(PAYE\) data](#). WIDER Technical Note 2023/3. 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, A. Lees, N. Musoke, and J. Okello Ayo. *Assessment of the (revenue) impacts of electronic fiscal receipting and invoicing solution in Uganda*.

Book manuscript: *Poor protection: The role of taxes and social benefits in the developing world during crises*.
Editors Jouste M., R. Kanbur, J. Pirttilä, and P. Rattenhuber. *Forthcoming Oxford University Press 2025*.

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

Uganda's tax system isn't bringing in enough revenue, but is targeting small business the answer? [The Conversation Africa](#) (2024)

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