

ALARI PAULUS

Institute for Social & Economic Research (ISER)

University of Essex

Colchester, CO4 3SQ, United Kingdom

Tel: +44 (0) 1206 873 986

E-mail: apaulus (at) essex.ac.uk

Web: [ISER](#), [LinkedIn](#), [ETIS](#), [Google Scholar](#), [ORCID](#), [Repec](#), [ResearchGate](#), [SSRN](#)

Nov 5th, 2017

Research interests

Tax compliance; income inequality and redistribution in the international comparison; the effects of public policies on income distribution and labour market; fiscal microsimulation

Employment

2016 – present	Senior analyst (<i>part-time</i>) PRAXIS Centre for Policy Studies, Tallinn, Estonia
2009 – present	Research fellow ISER, University of Essex, Colchester, UK
2006 – 2009	Senior research officer ISER, University of Essex, Colchester, UK
2005 – 2006	Analyst PRAXIS Centre for Policy Studies, Tallinn, Estonia

Education

2007 – 2015	PhD in Economics ISER, University of Essex, Colchester, UK <i>Thesis: Essays on taxation and income measurement</i> <i>Supervisors: Stephen Pudney & Holly Sutherland</i> <i>Examiners: Gareth Myles (U Exeter) & Brian Nolan (U Oxford)</i>
2003 – 2006	MA in Economics Faculty of Economics and Business Administration (FEBA), University of Tartu, Estonia
2001	Undergraduate studies of International Business Denmark's International Study (DIS) Program, Copenhagen, Denmark
1999 – 2003	BA in Economics (<i>cum laude</i>) FEBA, University of Tartu, Estonia

Other professional experience

2016 – present	Editor of EUROMOD Working Papers series, University of Essex, Colchester, UK
2004 – 2005	Member of the Council of FEBA, University of Tartu, Estonia
2004	External expert, PRAXIS Centre for Policy Studies, Tallinn, Estonia
2003 – 2005	Teaching and research assistant, University of Tartu, Estonia

Refereed journal articles

- Dolls, M., Doorley, K., Paulus, A., Schneider, H., Siegloch, S. & Sommer, E. (2017), "Fiscal sustainability and demographic change: a micro approach for 27 EU countries", *International Tax and Public Finance*, 24(4), 575-615. [doi: [10.1007/s10797-017-9462-3](https://doi.org/10.1007/s10797-017-9462-3)]
- Paulus, A., Figari, F. & Sutherland, H. (2017) „The design of fiscal consolidation measures in the European Union: distributional effects and implications for macro-economic recovery”, *Oxford Economic Papers*, 69(3), 632-654. [doi: [10.1093/oenp/gpw054](https://doi.org/10.1093/oenp/gpw054), [Open Access](#)]
- Figari, F., Paulus, A., Sutherland, H., Tsakloglou, P., Verbist, G. & Zantomio, F. (2016), "Removing homeownership bias in taxation: the distributional effects of including net imputed rent in taxable income", *Fiscal Studies*, forthcoming. [doi: [10.1111/1475-5890.12105](https://doi.org/10.1111/1475-5890.12105), [Open Access](#)]
- Figari, F. & Paulus, A. (2015), "The distributional effects of taxes and transfers under alternative income concepts: the importance of three 'I's", *Public Finance Review*, 43(3), 347-372. [doi: [10.1177/1091142113506930](https://doi.org/10.1177/1091142113506930)]
- Figari, F., Paulus, A. & Sutherland, H. (2011), "Measuring the size and impact of public cash support for children in cross-national perspective", *Social Science Computer Review*, 29(1), 85-102. [doi: [10.1177/0894439310370104](https://doi.org/10.1177/0894439310370104)]
- Paulus, A., Sutherland, H. & Tsakloglou, P. (2010), "The distributional impact of in kind public benefits in European countries", *Journal of Policy Analysis and Management*, 29(2), 243-266. [doi: [10.1002/pam.20490](https://doi.org/10.1002/pam.20490)]
- Paulus, A. & Peichl, A. (2009), "Effects of flat tax reforms in Western Europe", *Journal of Policy Modeling*, 31, 620-636. [doi: [10.1016/j.jpolmod.2009.06.001](https://doi.org/10.1016/j.jpolmod.2009.06.001)]

Book chapters

- Hills, J., Paulus, A., Sutherland, H. & Tasseva, I. (2017), "Policy and poverty in seven EU-countries in the Lisbon Decade: The contribution of tax-benefit policy changes", in Cantillon, B., Goedemé, T. & Hills, J. (Eds.) *Improving Poverty Reduction in Europe*. Oxford University Press, forthcoming.
- Figari, F., Paulus, A. & Sutherland, H. (2015), "Microsimulation and Policy Analysis", in Atkinson, A.B. & Bourguignon, F. (Eds.) *Handbook of Income Distribution*, Vol 2B. Amsterdam: Elsevier, pp. 2141-2221. [doi: [10.1016/B978-0-444-59429-7.00025-X](https://doi.org/10.1016/B978-0-444-59429-7.00025-X), near-final version: [ISER WP 2014-23](#)]
- Paulus, A., Čok, M., Figari, F., Hegedüs, P., Kralik, S., Kump, N., Lelkes, O., Levy, H., Lietz, C., Mantovani, D., Morawski, L., Sutherland, H., Szivos, P. & Vörk, A. (2009), "The effects of taxes and benefits on income distribution in the enlarged EU", in Lelkes, O. & Sutherland, H. (Eds.) *Tax and Benefit Policies in the Enlarged Europe: Assessing the Impact with Microsimulation Models*. Vienna: Ashgate, pp. 65-90. [near-final version: [EM WP 8/09](#)]
- Paulus, A., Lelkes, O., Čok, M., Kump, N., Hegedüs, P., Vörk, A., Szivos, P. & Kralik, S. (2009), "Flat tax reform in Eastern Europe: comparative analysis of alternative scenarios in Estonia, Hungary and Slovenia, using EUROMOD", in Lelkes, O. & Sutherland, H. (Eds.) *Tax and Benefit Policies in the Enlarged Europe: Assessing the Impact with Microsimulation Models*. Vienna: Ashgate, pp. 91-124. [near-final version: [EM WP 9/09](#)]
- Paulus, A., Figari, F. & Sutherland, H. (2009), "The effect of taxes and benefits on income distribution", in Ward, T. et al. (Eds.) *European Inequalities: Social Inclusion and Income Distribution in the European Union*, Budapest: Tarki, pp. 153-175. [[download](#)]
- Kriz, K., Meriküll, J., Paulus, A. & K. Staehr (2008), "Why do individuals evade payroll and income taxation in Estonia?", in Pickhardt, M. & Shinnick, E. (Eds.) *The shadow*

- economy, corruption and governance*. Cheltenham: Edward Elgar Publishing, pp. 240-264. [near-final version: [FEBA WP 49](#)]
- Kriz, K., Paulus, A. & Staehr, K. (2006), "Local government fees and user charges in Estonia", in Šević, Ž. (ed.) *Local government non-tax revenue sources in transition countries: User fees and charges*. Bratislava: NISPAcee, pp. 104-129.
- Paulus, A. (2004), "Income inequality and its decomposition: The case of Estonia", in Paas, T. & Tafenau, E. (Eds.) *Modelling the economies of the Baltic Sea region*. Tartu: TU Press, pp. 206-235. [[download](#)]

Working papers and other publications

- Paulus, A. (2016), "The antipoverty performance of universal and means-tested benefits with costly take-up", [ImPRovE Working Paper 16/12](#).
- Hufkens T., Verbist G., Figari F., Gábos A., Kalavrezou N., Matsaganis M. & Paulus A. (2016), "The distributive effects of work-family life policies in European welfare states", [ImPRovE Working Paper 16/09](#).
- Paulus, A. (2015), "Income underreporting based on income-expenditure gaps: survey vs tax records", [ISER Working Paper 2015-15](#).
- Paulus, A. (2015), "Tax evasion and measurement error: An econometric analysis of survey data linked with tax records", [ISER Working Paper 2015-10](#).
- Dolls, M., Doorley, K., Paulus, A. & Schneider, H. (2015), "Decomposing changes in the income distribution in Europe in 2030", NEUJOBS Working Paper D10.11.
- Hills, J., Paulus, A., Sutherland, H. & Tasseva, I. (2014), "A lost decade? Decomposing the effect of 2001-11 tax-benefit policy changes on the income distribution in EU countries", [ImPRovE Working Paper 14/03](#).
- Paulus, A., Tsakloglou, P. & Verbist, G. (2012), "Publicly provided health care services in seven European countries: distributional effects of extending the income concept and of alternative scenarios of health care funding", presented at the European Meeting of the International Microsimulation Association, Dublin, May 17-19, 2012.
- Sutherland, H., Figari, F., Lelkes, O., Levy, H., Lietz, C., Mantovani, D. & Paulus, A. (2008), "Improving the Capacity and Usability of EUROMOD - Final Report", [EUROMOD Working Paper 4/08](#), ISER, University of Essex.
- Võrk, A. & Paulus, A. (2007), "Peredele suunatud rahaliste toetuste mõju vaesuse leevendamisele Eestis" [The effect of cash benefits targeted on families in alleviating poverty in Estonia], *Journal of the Estonian Parliament (Riigikogu Toimetised)*, No 17, pp. 98-105. [[web](#)]
- Kriz, K., Meriküll, J., Paulus, A. & Staehr, K. (2006), "Income tax evasion, social norms and welfare: A linear example", in *Реформирование общественного сектора: поиск путей повышения эффективности* [Reforming the public sector: in search of ways to improve its effectiveness], conference proceedings from the ASPE conference 23-24 Sep 2005, part 2. St. Petersburg: Management Research Institute, pp. 214-232.
- Võrk, A., Leetmaa, R., Paulus, A. & Anspal, S. (2006), "Tax-benefit systems in the new member states and their impact on labour supply and employment", [PRAXIS Working Paper No. 29](#).
- Paulus, A., Võrk, A. & Alho, K. (2006), "A comparative general equilibrium analysis of the Estonian labour market", [PRAXIS Working Paper No. 28](#).
- Paulus, A. (2004), "Hariduslik ebavõrdsus Eestis 1959-2000: keskmise õpiaeg ja hariduse Gini koefitsient" [Education inequality in Estonia in 1959-2000: Average years of schooling and education Gini coefficient], [PRAXIS Policy Analysis No 7](#).

Commissioned reports

- De Agostini, P., Capéau, B., Decoster, A., Figari, F., Kneeshaw, J., Leventi, C., Manios, K., Paulus, A., Sutherland, H. & Vanheukelom, T. (2017) “EUROMOD extension to indirect taxation: final report”, [EUROMOD Technical Note 3.0](#).
- Paulus, A. (2017) “Assessment of tax evasion and tax non-compliance with the EUROMOD model in Estonia”, European Commission.
- Paulus, A. & Tasseva, I. (2016), “Decomposition of changes in the EU income distribution in 2007-2011”, [Social Situation Monitor Research Note 2/2016](#), European Commission. [Also available as [EUROMOD WP 9/17](#).]
- De Agostini, P., Paulus, A. & Tasseva, I. (2015), “The effect of tax-benefit changes on the income distribution in 2008-2015”, [Social Situation Monitor Research Note 2/2015](#), European Commission. [Also available as [EUROMOD WP 6/16](#).]
- De Agostini, P., Paulus, A. & Tasseva, I. (2014), “The effect of tax-benefit changes on the income distribution in 2008-2014”, [Social Situation Monitor Research Note 2/2014](#), European Commission. [Also available as [EUROMOD WP 11/15](#).]
- De Agostini, P., Paulus, A., Sutherland, H. & Tasseva, I. (2013), “The effect of tax-benefit changes on income distribution in EU countries since the beginning of the economic crisis”, [Social Situation Monitor Research Note 2/2013](#), European Commission. [Also available as [EUROMOD WP 9/14](#).]
- Avram, S., Figari, F., Leventi, C., Levy, H., Navicke, J., Matsaganis, M., Militaru, E., Paulus, A., Rastrigina, O. & Sutherland, H. (2012), “The distributional effects of fiscal consolidation in nine EU countries”, [Research Note 01/2012](#), Social Situation Observatory on Income Distribution and Living Conditions, European Commission. [Also available as [EUROMOD WP 2/13](#).]
- Callan, T., Leventi, C., Levy, H., Matsaganis, M., Paulus, A. & Sutherland, H. (2011), “The distributional effects of austerity measures: a comparison of six EU countries”, [Research Note No 2/2011](#), European Observatory on the Social Situation and Demography, European Commission. [Also available as [EUROMOD WP 6/11](#).]
- Matsaganis, M., Paulus, A., & Sutherland, H. (2008), “The take up of social benefits”, [Research Note 5/2008](#), European Observatory on the Social Situation and Demography, European Commission.
- Võrk, A., Paulus, A. & Poltimäe, H. (2008), “Maksupoliitika mõju leibkondade maksukoormuse jaotumisele” [Impact of tax policy on the distribution of household tax burden], report for the Estonian Ministry of Finance. Tallinn: PRAXIS Centre for Policy Studies. [Available as [PRAXIS Working Paper No. 42](#).]
- Lüpsik, S., Võrk, A. & Paulus, A. (2008), “EUROMOD Country Report – Estonia”, 2005.
- Võrk, A. & Paulus, A. (2007), “Peredele suunatud rahaliste toetuste mõju vaesuse leevendamisele Eestis: Analüüs mikrosimulatsioonimeetodi abil” [The effect of cash benefits targeted on families in alleviating poverty in Estonia: An analysis using microsimulation method], report for the Estonian Ministry of Social Affairs. Tallinn: PRAXIS Centre for Policy Studies.
- Lüpsik, S., Paulus, A. & Võrk, A. (2006), “I-CUE Feasibility Study: Estonia (2005 tax-benefit system)”.
- Paulus, A. (2006), “Majapidamiste sissetulekud ja tarbimiskäitumine” [Household income and consumption], research note for Bank of Estonia.
- Annus, T., Kraut, L., Paulus, A., Sarapuu, M. & Võhandu, P. (2006), “Tartu ja Lõuna-Eesti tehnikaalase rakenduskõrghariduse optimaalse mudeli ja selle rakendamise tegevuskava väljatöötamine”, report for SA Tartu Teaduspark and the Estonian Ministry of Education and Research. Tallinn: PRAXIS Centre for Policy Studies.

Võrk, A. & Paulus, A. (2006), “Eesti sotsiaaltoetuste ja maksude mõju inimeste tööjõupakkumise stiimulitele” [The impact of the Estonian tax-benefit system on labour supply incentives], report for the Estonian Ministry of Social Affairs. Tallinn: PRAXIS Centre for Policy Studies.

Annus, T., Kanep, H., Kraut, L., Kliimask, J., Noorkõiv, R., Paabut, A. & Paulus, A. (2005), “Üldhariduskoolide võrgu korraldamine” [General Education School Network in Estonia], report for the Estonian Ministry of Education and Research. Tallinn: PRAXIS Centre for Policy Studies.

Research projects (selected)

2016 – 2019	EUROMODupdate3, funded by the European Commission (DG-EMPL)
2016	EUROMOD extension to indirect taxation, funded by the European Commission (JRC)
2015 – 2016	Assessment of tax evasion and tax non-compliance with the EUROMOD model in Estonia, funded by the European Commission (JRC); <i>Principle Investigator</i>
2014 – 2017	Inequalities, Insurance, Incentives and Immigration: Challenges and Solutions for the Welfare State (4Is), funded by NORFACE
2013 – 2016	Social Situation Monitor, funded by the European Commission (DG-EMPL)
2012 – 2016	Poverty Reduction in Europe: Social policy and innovation (ImPROvE), funded by the European Commission (FP7)
2012 – 2015	EUROMODupdate2, funded by the European Commission (DG-EMPL)
2011 – 2015	Employment 2025: How will multiple transitions affect the European labour market (NEUJOBS), funded by the European Commission (FP7)
2009 – 2012	EUROMODupdate, funded by the European Commission (DG-EMPL)
2008 – 2011	Analysis of Life Chances in Europe (ALiCE), funded by the Economic and Social Research Council (ESRC)
2006 – 2009	Accurate Income Measurement for the Assessment of Public Policies (AIM-AP), funded by the European Commission (FP6)
2006 – 2008	European Observatory on the Social Situation and Demography (SSO), funded by the European Commission (DG-EMPL)
2006 – 2008	Improving the Capacity and Usability of EUROMOD (I-CUE), funded by the European Commission (FP6)
2006 – 2007	The effect of cash benefits targeted on families in alleviating poverty in Estonia, funded by the Estonian Ministry of Social Affairs
2005 – 2006	Tax/benefit Policies and Growth Potential of the EU (TAXBEN), funded by the European Commission (FP6)
2005 – 2006	The impact of the Estonian tax-benefit system on labour supply, funded by the Estonian Ministry of Social Affairs
2004 – 2005	General education school network, funded by the Estonian Ministry of Education and Research
2004	Funding principles of municipal schools, funded by the Estonian Ministry of Education and Research

Presentations at scientific conferences and workshops

- 2017 BICEPS conference "Corruption, tax evasion and institutions", Riga | 6th World Congress of International Microsimulation Association (IMA), Turin
- 2015 TARC 3rd Annual Workshop, University of Exeter | Shadow2015, University of Exeter | 71st Annual Congress of the International Institute of Public Finance (IIPF), Dublin
- 2014 HMRC/ESRC International Tax Analysis Conference, London | 4th SEEK Conference, ZEW, Mannheim
- 2013 IZA Workshop on the Future of Labor, Bonn | Conference on "Recent Advances in the Economics of Income Distribution", Paris School of Economics | 69th Annual Congress of the International Institute of Public Finance (IIPF), Taormina
- 2012 European Meeting of International Microsimulation Association (IMA), Dublin | 2nd Microsimulation Research Workshop, Bucharest
- 2011 3rd International Microsimulation Association (IMA) Conference, Stockholm | The Shadow Economy, Tax Evasion and Money Laundering (Shadow2011), Muenster | EUROMOD Research Workshop, Riga
- 2010 ESRC seminar "Nordic and Baltic Economies: Problems and Prospects", University College London | 31st International Association for Research in Income and Wealth (IARIW) Conference, St Gallen
- 2009 2nd International Microsimulation Association (IMA) Conference, Ottawa
- 2008 International Conference on Tax-Benefit Microsimulation in the Enlarged Europe, Vienna | International Conference on Policy Modeling (EcoMod 2008), Berlin
- 2007 1st International Microsimulation Association (IMA) Conference, Vienna | 2nd meeting of the Society for the Study of Economic Inequality (ECINEQ), Berlin
- 2004 5th Annual Conference of Estonian Social Sciences, Tartu

External seminar and non-academic presentations

- 2017 User conference on European statistics "Small Estonia, big Europe – what do statistics show?", Tallinn
- 2016 Institute for Economic Research, Ljubljana | European Commission (DG-EMPL) | Bank of Estonia
- 2015 World Bank | DG EMPL conference "European Micro-simulation Modelling for Policymaking", Brussels | University of Antwerp | Bank of Estonia
- 2013 Polish Ministry of Labor and Social Policy | Tallinn University of Technology | Bank of Estonia
- 2012 European Commission (DG-EMPL)
- 2011 University of Antwerp | University of Tartu
- 2010 European Commission (DG-EMPL) | University of Tartu
- 2009 Statistics Estonia
- 2008 Eurostat
- 2007 Estonian Ministry of Social Affairs
- 2005 Estonian Ministry of Education and Research | University of Tartu | Estonian Ministry of Finance
- 2004 Estonian Ministry of Education and Research

Refereeing

Baltic Journal of Economics, Eastern Economic Journal, Economic Journal, Economic Modelling, Empirica, Fiscal Studies, Habitat International, Hacienda Pública Española/ Review of Public Economics, International Journal of Microsimulation, International Review of Administrative Sciences, Journal of Economic Inequality, Journal of Policy Analysis and Management, Journal of Tax Administration, Review of Income and Wealth, Social Science Computer Review.

Software

ALAN, an Estonian tax-benefit microsimulation model (Stata), jointly with A. Võrk.
EUROMOD, a tax-benefit microsimulation model for the EU countries (C++/EM): general development and country-modules (Estonia, Greece, Ireland, Lithuania, Slovenia etc).

Additional training (short courses)

Non parametric and semi parametric methods (by L. Keele), 45th Essex Summer School, Aug 6-17, 2012, University of Essex, UK.
Policy evaluation methods (by B. Sianesi), Centre for Microdata Methods and Practice (CEMMAP), May 3-6, 2011, London, UK.
Analysis of Limited Dependent Data (by G. Glasgow), 43rd Essex Summer School, Aug 9-20, 2010, University of Essex, UK.
Multi-Country Tax-Benefit Microsimulation using EUROMOD, 39th Essex Summer School, Aug 14-18, 2006, University of Essex, UK.
New perspectives on the study of inequality, poverty and redistribution, 1st ECINEQ Summer School, July 17-21, 2006, Palma de Mallorca, Spain.
International Education Policy Studies (by G. Steiner-Khamsi, A. Valerio & A. Crisan), Fall 2004, Teachers College, Columbia University, New York City, USA.
Uses of Overlapping Generations Models in Macroeconomics (by J. Bhattacharya), Aug 11-13, 2004, University of Aarhus, Denmark.

Awards and scholarships

2017	Bank of Estonia, Visiting Researcher
2004	EuroFaculty Fellowship Program, University of Tartu
2004	Videomat Casino Group Scholarship
2003	The Best BA Thesis in Economic Modelling, FEBA, University of Tartu
2002	Rotalia Foundation Scholarship
1999	Viljandi County Gymnasium Alumni Award

Membership

American Economic Association (AEA), International Association for Research in Income and Wealth (IARIW), International Microsimulation Association (IMA), International Institute of Public Finance (IIPF)
