

# CURRICULUM VITAE

ROBIN W. BOADWAY

September, 2016

## Personal Information

- ADDRESS: Department of Economics Home:  
Queen's University 203 College Street  
Kingston, Ontario K7L 3N6 Kingston, Ontario K7L 4L9  
Tel: +1 (613) 533-2266 +1 (613) 546-3306
- E-MAIL: boadwayr@econ.queensu.ca
- EDUCATION: B.Eng. (Chemical), Royal Military College of Canada  
B.A. (Philosophy, Politics & Economics), University of Oxford  
B.Phil. (Economics), University of Oxford  
Ph.D. (Economics), Queen's University
- POSITIONS: Lecturer in Economics, Royal Military College, 1969-1972  
Assistant Professor, Queen's University, 1973-1976  
Associate Professor, Queen's University, 1976-1980  
Instructor, University of Chicago, 1976-1977  
Chair of Graduate Studies, Queen's Economics Department, 1977-1979  
Professor, Queen's University, 1980-1991  
Head, Department of Economics, Queen's, 1981-1986, 1993  
Sir Edward Peacock Professor of Economic Theory, Queen's, 1991-2008  
David Chadwick Smith Chair in Economics, Queen's, 2008-13  
Professor Emeritus, Queen's, 2013-
- AWARDS: Rhodes Scholarship, 1964  
Queen Elizabeth II Ontario Scholarship, 1970  
Canada Council Doctoral Fellowship, 1972  
Post-Doctoral Fellowship, University of Chicago, 1976-77  
Harry Johnson Memorial Prizes for best article in the  
*Canadian Journal of Economics*, 1978 and 2002  
Fellow, Royal Society of Canada, 1986  
Queen's University Prize for Excellence in Research, 1991  
Queen's Economics Department Research Prizes, 2005, 2012  
Officer of the Order of Canada, 2008  
Distinguished CES Fellow, University of Munich, 2009  
Queen Elizabeth II Diamond Jubilee Medal, 2012  
Fellow of the Canadian Economics Association, 2014  
Honorary Doctorate, Uppsala University, 2016

## Professional Positions

Minister's Advisory Board, Canadian Military Colleges, 1990–4  
Executive Committee, International Seminar in Public Economics, 1993–  
President, Canadian Economics Association, 1996–7  
Board of Management, International Institute of Public Finance, 1998–2004  
Associate Member, Centre Interuniversitaire sur le Risque, les Politiques Économiques et l'Emploi (CIRPÉE)  
Member, CESifo Research Network  
Fellow, Institute of Intergovernmental Relations, School of Policy Studies, Queen's University, 2002–12  
Honorary Life Member, Atlantic Canada Economics Association, October, 2004–  
Academic Panel, Fiscal Affairs Department, International Monetary Fund, 2005–07  
Executive Vice President, International Institute of Public Finance, 2006–09  
Scientific Advisory Council, IFO Institute, Munich, 2008–16; Chair, 2013–16  
President, International Institute of Public Finance, 2009–12  
Honorary President, International Institute of Public Finance, 2012–  
Scientific Advisory Board, Max Planck Institute for Tax Law and Public Finance, 2009–15; Chair, 2012-15

## Publications

### Books and Monographs

- The Impact of the Mining Industries on the Canadian Economy*, with J.M. Treddenick, (Kingston: Centre for Resource Studies, 1977), 117 pp.
- Public Sector Economics* (Cambridge, Mass.: Winthrop Publishers, 1979) 467 pp.
- Canadian Tax Policy*, with H.M. Kitchen, (Toronto: Canadian Tax Foundation, 1980), 305 pp.
- Intergovernmental Transfers in Canada* (Toronto: Canadian Tax Foundation, 1980), 93 pp.
- Equalization in a Federal State: An Economic Analysis*, with F.R. Flatters, (Ottawa: Economic Council of Canada 1982), 68 pp.
- Public Sector Economics*, Revised Edition, with D.E. Wildasin, (Boston: Little-Brown, 1984), 571 pp; translated into Spanish as *Economia del Sector Publico* (Madrid, 1986), 766 pp.; Korean by Hyung Seol Publishing Company, 1988, 596 pp. and Chinese by Liangjing Publishing Studio, 2000. 425 pp.
- Welfare Economics*, with N. Bruce, (Oxford: Basil Blackwell, 1984), 344 pp.
- Canadian Tax Policy*, Revised Edition, with H.M. Kitchen, (Toronto: Canadian Tax Foundation, 1984), 390 pp.
- Taxes on Capital Income in Canada: Analysis and Policy*, with N. Bruce and J.M. Mintz, (Toronto: Canadian Tax Foundation, 1987), 176 pp.
- Taxes and Savings in Canada*, with C.M. Beach and N. Bruce, (Ottawa: Economic Council of Canada 1988), 144 pp.
- Federal and Provincial Taxation of the Mining Industries: Impact and Implications for Reform*, with Kenneth J. McKenzie and Jack M. Mintz, (Kingston: Centre for Resource Studies, 1989), 197 pp.
- The Constitutional Division of Powers: An Economic Perspective*, a study prepared for the Economic Council of Canada (Ottawa: Minister of Supply and Services Canada, 1992), 71 pp.
- Intergovernmental Fiscal Relations in Canada*, with Paul A.R. Hobson (Toronto: Canadian Tax Foundation, 1993), 168 pp.
- Economics and the Canadian Economy*, with Joseph E. Stiglitz
- Principles of Micro-Economics and the Canadian Economy*, Second Edition, with Joseph E. Stiglitz (New York: W.W. Norton, 1997), 468 pp.
- Principles of Macro-Economics and the Canadian Economy*, Second Edition, with Joseph E. Stiglitz (New York: W.W. Norton, 1997), 510 pp.(New York: W.W. Norton, 1994), 1176 pp.
- Canadian Tax Policy*, Third Edition, with H.M. Kitchen, (Toronto: Canadian Tax Foundation, 1999), 504 pp.
- Fiscal Federalism: Principles and Practice of Multiorder Governance*, with Anwar Shah (Cambridge: Cambridge University Press, 2009), 620 pp.
- From Optimal Tax Theory to Tax Policy: Retrospective and Prospective Views*, The Munich Lectures, 2009 (Cambridge, MA: MIT Press, 2012), 290 pp.

## Edited Volumes

- Canadian Banking and Monetary Policy*, edited with J. Cairns and H. Binhammer, (Toronto: McGraw-Hill, 1972), 403 pp.
- Policy Forum on the Business Transfer Tax*, edited with Jack M. Mintz, (Kingston: John Deutsch Institute for the Study of Economic Policy, 1987).
- Economics Dimensions of Constitutional Change*, edited with Thomas Courchene and Douglas Purvis, (Kingston: John Deutsch Institute, 1991).
- Economic Aspects of the Federal Government's Constitutional Proposals*, edited with and Douglas Purvis, (Kingston: John Deutsch Institute, 1991).
- Reform of Retirement Income Policy*, edited with Keith G. Banting (Kingston: School of Policy Studies, 1997), 339 pp.
- Malaysia's Public Sector in the Twenty-First Century*, edited with S. Mahbob, F. Flatters, S. Wilson and E. Yee Siew Lin (Kuala Lumpur: Malaysian Institute for Economic Research, 1997), 227 pp.
- Equalization: Its Contribution to Canada's Economic and Fiscal Progress*, edited with Paul A.R. Hobson (Kingston: John Deutsch Institute for the Study of Economic Policy, 1998), 255 pp.
- Advances in Public Economics*, edited with Baldev Raj (New York: Physica-Verlag Heidelberg, 2000), 171 pp.
- Higher Education in Canada*, edited with Charles Beach and Marvin McInnis (Kingston: John Deutsch Institute for the Study of Economic Policy, 2005), 594 pp.
- Intergovernmental Fiscal Transfers*, edited with Anwar Shah (Washington, D.C.: The World Bank, 2007), 572 pp.
- Retirement Policy Issues in Canada*, edited with Michael G. Abbott, Charles M. Beach and James G. MacKinnon (Kingston: John Deutsch Institute for the Study of Economic Policy, 2009), 473 pp.

## Articles in Journals

- "Optimal Taxes, Optimal Tariffs, and Public Goods," with M. Prachowny and S. Maital, *Journal of Public Economics* **2** (November 1973), 391–403.
- "Similarities and Differences between Public Goods and Public Factors," *Public Finance* **28** (1973), 245–58.
- "The Welfare Foundations of Cost-Benefit Analysis," *Economic Journal* **84**, (December 1974), 926–39; reprinted in *Expressways and Automobiles* (January 1976); in W.J. Baumol and C.A. Wilson (eds), *Welfare Economics I*, The International Library of Critical Writings in Economics 126 (Cheltenham, UK: Edward Elgar, 2001), 137–50; in Richard O. Zerbe, Jr. (ed.), *Benefit-Cost Analysis, Volume I*, The International Library of Critical Writings in Economics 229 (Cheltenham, UK: Edward Elgar, 2008), 123–36; and in Daniel W. Brommley (ed.), *Institutions and the Environment* (Cheltenham, UK: Edward Elgar, 2013), Ch. 19.
- "Reply to Professor Foster" *Economic Journal* **86** (June 1976), 359–61.
- "Cost-Benefit Rules in General Equilibrium," *Review of Economic Studies* **42** (July 1975), 361–73.

- "Optimal Taxation with Untaxed Goods and Factors," *Public Finance Quarterly* **3** (July 1975), 275–90.
- "Benefit-Cost Shadow Pricing in Open Economies: An Alternate Approach," *Journal of Political Economy* **83** (April 1975), 419–30.
- "The Effect of Corporate Tax Changes by Industry on Employment in Canada: A Short Run Analysis," with J.M. Treddenick, *Public Finance* **30** (1975), 46–60.
- "Integrating Equity and Efficiency in Applied Welfare Economic," *Quarterly Journal of Economics* **90** (Nov. 1976), 541–56; reprinted in and in Daniel W. Brommley (ed.), *Institutions and the Environment* (Cheltenham, UK: Edward Elgar, 2013), Ch. 20.
- "The General Equilibrium Effects of Commodity Taxes in an Economy with Interindustry Flows," with J.M. Treddenick, *Public Finance Quarterly* **5** (July 1977), 303–28.
- "Public Investment Decision Rules in a Neo-Classical Growing Economy," *International Economic Review* **19** (June 1978), 265–87.
- "A General Equilibrium Computation of the Effects of the Canadian Tariff Structure," with J.M. Treddenick, *Canadian Journal of Economics* **11** (August 1978), 424–46.
- "A Characterization of Piecemeal Second Best Policy," with R.G. Harris, *Journal of Public Economics* **8** (Oct. 1977), 169–90.
- "A Note on the Treatment of Foreign Exchange in Cost-Benefit Analysis," *Economica* **45** (1978), 391–99.
- "Investment Incentives, Corporate Taxation, and Efficiency in the Allocation of Capital," *Economic Journal* **88** (Sept. 1978), 470–81.
- "Depreciation and Interest Deductions and the Effect of the Corporation Income Tax on Investment," with N. Bruce, *Journal of Public Economics* **11** (Feb. 1979), 93–105.
- "Long-Run Tax Incidence: A Comparative Dynamic Approach," *Review of Economic Studies* **46** (July 1979), 505–11.
- "Corporate Taxation and Investment: A Synthesis of the Neo-Classical Model," *Canadian Journal of Economics* **13** (May 1980), 250–67.
- "A Note on the Market Provision of Club Goods," *Journal of Public Economics* **13** (Feb. 1980), 131–37.
- "Constitutional Reform Canadian-Style: An Economic Perspective," with K. Norrie, *Canadian Public Policy* **VI** (Summer 1980), 492–505.
- "The Efficiency Basis for Regional Employment Policy," with F.R. Flatters, *Canadian Journal of Economics* **14** (Feb. 1981), 58–77; reprinted in Harberger, Arnold C. and Glenn P. Jenkins, *Cost-Benefit Analysis* (Cheltenham: Edward Elgar, 2002), Ch. 12.
- "Corporate Taxation and the Cost of Holding Inventories," with N. Bruce and J.M. Mintz, *Canadian Journal of Economics* **15** (May 1982), 278–93.
- "On the Method of Taxation and the Provision of Local Public Goods: Comment," *American Economic Review* **72** (Sept. 1982), 846–51.

- "Issues in Public Finance: Reflections on a Conference Held at Queen's University," with Jack Mintz, *Canadian Tax Journal* **30** (July-August 1982), 37-61.
- "Unemployment Insurance and Redistributive Taxation," with Andrew J. Oswald, *Journal of Public Economics* **20** (March 1983), 193-210.
- "Efficiency and Equalization Payments in a Federal System of Government: A Synthesis and Extension of Recent Results," with F.R. Flatters, *Canadian Journal of Economics* **15** (November 1982), 613-33.
- "Financing Confederation: Rejoinder," with F.R. Flatters, *Canadian Public Policy* **8** (Autumn 1982), 621-3.
- "On the Neutrality of Flow-of-Funds Corporate Taxation," with N. Bruce and J.M. Mintz, *Economica* **50** (February 1983), 49-61.
- "Revenue Sharing and the Equalization of Natural Resource Revenues," with F.R. Flatters and A. LeBlanc, *Canadian Public Policy* **IX** (June 1983), 174-80.
- "Social Security and Aggregate Capital Accumulation Revisited: Dynamic Simultaneous Estimates in a Wealth-Generation Model," with C.M. Beach and J.O. Gibbons, *Economic Inquiry* **22** (January 1984), 68-79.
- "Taxation, Inflation and the Effective Marginal Tax Rate on Capital in Canada," with N. Bruce and J.M. Mintz, *Canadian Journal of Economics* **17** (February 1984), 62-79.
- "A General Proposition on the Design of a Neutral Business Tax," with N. Bruce, *Journal of Public Economics* **24** (July 1984), 231-39.
- "The Role and Design of the Corporate Income Tax," with N. Bruce and J.M. Mintz, *Scandinavian Journal of Economics* **86** (No. 2, 1984), 286-99; reprinted in F.R. Forsund and S. Honkapohja (eds.), *Limits and Problems of Taxation* (London: MacMillan, 1985), 188-201.
- "Issues in the Measurement of Marginal Effective Tax Rates," *Hacienda Publica Espanola* **100** (1986), 19-39.
- "Marginal Effective Tax Rates for Capital in the Canadian Mining Industry," with N. Bruce, K.J. McKenzie and J.M. Mintz, *Canadian Journal of Economics* **Vol. XX** (February 1987), 1-16.
- "Social Security and the Failure of Annuity Markets," with P. Townley, *Journal of Public Economics* **35** (1988), 75-96.
- "Measuring Marginal Effective Tax Rates: Theory and Application to Canada," *Annales d'Economie et de Statistique*, Special Issue "Tax Systems," **11** (July-September 1988), 73-92.
- "A Median Voter Model of Social Security," with D.E. Wildasin, *International Economic Review* **30** (May 1989), 307-328.
- "Non-Cooperative Behavior and Efficient Provision of Public Goods," with Pierre Pestieau and David Wildasin, *Public Finance* **44** (No.1, 1989), 1-7.
- "Tax-Transfer Policies and the Optimal Provision of Public Goods," with Pierre Pestieau and David Wildasin, *Journal of Public Economics* **39** (1989), 157-76.
- "Optimal Tax-Subsidy Policies for Industrial Adjustment to Uncertain Shocks," with D.E. Wildasin, *Oxford Economic Papers* **42**, Special issue on Public Economics, (January, 1990), 105-34; reprinted in P.J.N. Sinclair and M.D.E. Slater

- (eds.), *Taxation, Private Information and Capital* (Oxford: Clarendon Press, 1991), 105–34.
- “Optimal Linear Income Taxation in Models with Occupational Choice,” with M. Marchand and P. Pestieau, *Journal of Public Economics* **46** (November, 1991), 133–62.
- “Pay-as-You-Go Social Security in a Changing Environment,” with M. Marchand and P. Pestieau, *Journal of Population Economics* (1991), 257–80.
- “Public Debt: Good or Bad?” *Canadian Investment Review* **V** (Spring 1992), 9–15.
- “Problems with Integrating Corporate and Personal Taxes in an Open Economy,” with Neil Bruce, *Journal of Public Economics* **48** (1992), 39–66.
- “Public Goods, Self-Selection and Optimal Income Taxation,” with Michael Keen, *International Economic Review* **34** (August, 1993), 463–78.
- “Renewing Fiscal Federalism,” *Policy Options* **14** (December, 1993), 4–8.
- “Minimum Wage Legislation and Unemployment Insurance as Instruments for Redistribution,” with Nicolas Marceau, *Scandinavian Journal of Economics* **96** (March, 1994), 67–81.
- “Taxation and Savings: A Survey,” with David Wildasin, *Fiscal Studies* **15** (August, 1994), 19–63.
- “Towards a Theory of the Direct-Indirect Tax Mix,” with Maurice Marchand and Pierre Pestieau, *Journal of Public Economics* **55** (September, 1994), 71–88.
- “Time Inconsistency as a Rationale for Public Unemployment Insurance,” with Nicolas Marceau, *International Tax and Public Finance* **1** (October, 1994), 107–26.
- “The Use of Public Expenditures for Redistributive Purposes,” with Maurice Marchand, *Oxford Economic Papers* **47** (1995), 45–59.
- “The Constraints of Global Forces are Exaggerated,” *Policy Options* **16**, (July–August, 1995), 11–16.
- “Education and the Poverty Trap,” with Vicky Barham, Maurice Marchand and Pierre Pestieau, *European Economic Review* **39**, (1995), 1257–75.
- “Fiscal Federalism and Social Policy Reform,” *Canadian Journal of Regional Science* **XVIII** (Summer, 1995), 199–220.
- “Time-Consistent Subsidies to Unlucky Firms,” with Nicolas Marceau and Maurice Marchand, *European Journal of Political Economy* **11** (1995), 619–34.
- “Investment in Education and the Time Inconsistency of Redistributive Tax Policy,” with Nicolas Marceau and Maurice Marchand, *Economica* **63** (May, 1996), 171–89.
- “Efficiency and the Optimal Direction of Federal-State Transfers,” with Michael Keen, *International Tax and Public Finance* **3** (May, 1996), 137–55.
- “Issues in Decentralizing the Provision of Education,” with Nicolas Marceau and Maurice Marchand, *International Tax and Public Finance* **3** (July, 1996), 311–27.
- “Mirrlees, Vickrey, and Public Policy,” *CABE News* (Canadian Association of Business Economists), December, 1996, 3–10.

- “The Folly of Decentralizing the Canadian Federation,” *Dalhousie Review* **75** (3, 1996), 313–49.
- “Are Tax Incentives Biased Against Small Firms in Thailand?,” with Frank Flatters and Jean-Francois Wen, *The Journal of Developing Areas* **31** (1997), 75–90.
- “Economic Theory Dictates a Rethinking of Policy,” *Policy Options* **18** (7, 1997), 12–16.
- “Volunteer Work and Club Size: Nash Equilibrium and Optimality,” with Vicky Barham, Maurice Marchand and Pierre Pestieau, *Journal of Public Economics* **65** (1, 1997), 9–22.
- “Evasion and Time Consistency in the Taxation of Capital Income,” with Michael Keen, *International Economic Review* **39** (May, 1998), 461–76.
- “Public Economics and the Theory of Public Policy,” *Canadian Journal of Economics* **30** (November, 1997), 753–72.
- “The Mirrlees Approach to the Theory of Economic Policy,” *International Tax and Public Finance* **5** (February, 1998), 67–81.
- “Time-Consistent Criminal Sanctions,” with Nicolas Marceau and Maurice Marchand, *Public Finance* **51** (No. 2, 1996), 149–65.
- “The Consequences of Overlapping Tax Bases for Redistribution and Public Spending in a Federation,” with Maurice Marchand and Marianne Vigneault, *Journal of Public Economics* **68** (June, 1998), 453–78.
- “Entrepreneurship, Asymmetric Information, and Unemployment,” with Maurice Marchand, Nicolas Marceau and Marianne Vigneault, *International Tax and Public Finance* **5** (July, 1998), 307–27.
- “Redistributing Smarter: Self-Selection, Targeting and Non-Conventional Policy Instruments,” *Canadian Public Policy* **XXIV** (September, 1998), 363–9.
- “Delivering the Social Union: Some Thoughts on the Federal Role,” *Policy Options* **19** (November, 1998), 37–40.
- “Subsidies Versus Public Provision of Private Goods as Instruments for Redistribution,” with Maurice Marchand and Motohiro Sato, *Scandinavian Journal of Economics* **100** (September, 1998), 545–64.
- “Agency and the Design of Welfare Systems,” with Nicolas Marceau and Motohiro Sato, *Journal of Public Economics*, **73** (July, 1999), 1–30.
- “Information Acquisition and Government Intervention in Credit Markets,” with Motohiro Sato, *Journal of Public Economic Theory* **1** (July, 1999), 283–308.
- “Monitoring Job Search as an Instrument for Targeting Transfers,” with Katherine Cuff, *International Tax and Public Finance* **6** (August, 1999), 317–37.
- “The Provision of Public Services by Government Funded Decentralized Agencies,” with Isao Horiba and Raghendra Jha, *Public Choice* **100** (September, 1999), 157–84.
- “Personal Income Tax Reform in a Broader Context,” with Harry Kitchen *Canadian Tax Journal* **47** (3, 1999), 566–602.
- “Le rôle de la théorie de l’optimum du second rang en économie publique,” *L’Actualité Économique* **75** (1-3, 1999), 29–65; reprinted in *Économie Publique*, edited by Nicolas Marceau, Pierre Pestieau, and Francois Vaillancourt (Paris:



- Éditions Economica), 29–65.
- “Country Size and the Voluntary Provision of International Public Goods,” with Masayoshi Hayashi, *European Journal of Political Economy*, **15** (November, 1999), 619–38.
- “Retain Targeting, but Make Credits Refundable,” *Policy Options* **20** (December, 1999), 18–19.
- “Contemporary Issues in Empirical Public Finance,” with Baldev Raj, *Empirical Economics* **24** (November, 1999), 563–69.
- “Redistribution with Unobservable Bequests: A Case for Taxing Capital Income,” with Maurice Marchand and Pierre Pestieau, *Scandinavian Journal of Economics* **102**(2) (2000), 253–67.
- “Optimal Income Taxation with Quasi-Linear Preferences Revisited,” with Katherine Cuff and Maurice Marchand, *Journal of Public Economic Theory* **2** (October, 2000), 435–60.
- “The Optimality of Punishing Only the Innocent: The Case of Tax Evasion,” with Motohiro Sato, *International Tax and Public Finance* **7** (December, 2000), 641–64.
- “A Minimum Wage Can Be Welfare-Improving and Employment-Enhancing,” with Katherine Cuff, *European Economic Review* **45** (2001), 553–76.
- “Fiscal Equalization in Japan: Assessment and Recommendations,” with Paul Hobson and Nobuki Mochida, *The Journal of Economics* **66**, No. 4 (January, 2001), 24–57.
- “An Empirical Analysis of Intergovernmental Tax Interaction: The Case of Business Income Taxes in Canada,” with Masayoshi Hayashi, *Canadian Journal of Economics* **34**, No. 2 (May, 2001), 481–503.
- “The Imperative of Fiscal Sharing Transfers,” *International Social Science Journal* **53**, No. 167 (March, 2001), 103–10.
- “Inter-Governmental Fiscal Relations, The Facilitator of Fiscal Decentralization,” *Constitutional Political Economy* **12**, No. 2 (June, 2001), 93–121.
- “Inter-Jurisdictional Competition for Firms,” with Katherine Cuff and Nicolas Marceau, *International Economic Review* **43**, No. 3 (August 2002), 761–82.
- “Joint Tax Evasion,” with Nicolas Marceau and Steeve Mongrain, *Canadian Journal of Economics* **35**, No. 3 (August 2002), 417–35.
- “Optimal Redistribution with Heterogeneous Preferences for Leisure,” with Maurice Marchand, Pierre Pestieau and Maria del Mar Racionero *Journal of Public Economic Theory* **4** (October, 2002), 475–98.
- “Equalization and the Decentralization of Revenue-Raising in a Federation,” with Katherine Cuff and Maurice Marchand, *Journal of Public Economic Theory* **5** (April, 2003), 201–28.
- “Simultaneous Public and Private Provision of Services, Asymmetric Information and Innovation,” with Maurice Marchand and Jean-François Tremblay, *International Tax and Public Finance* **10** (2003), 317–39.
- “Redistribution and Employment Policies with Endogenous Unemployment,” with Katherine Cuff and Nicolas Marceau, *Journal of Public Economics* **87** (2003),

2407–30.

- “An Optimal Contract Approach to Hospital Financing,” with Maurice Marchand and Motohiro Sato, *Journal of Health Economics* **23** (January, 2004), 85–110.
- “The Theory and Practice of Equalization,” *CESifo Economic Studies* **50** (1, 2004), 211–54.
- “An Evaluation of the Stabilization Properties of Equalization in Canada,” with Masayoshi Hayashi, *Canadian Public Policy* **XXX** (March, 2004), 91–109.
- “Agglomeration Effects and the Competition for Firms,” with Katherine Cuff and Nicolas Marceau, *International Tax and Public Finance* **11** (5, 2004), 623–45.
- “Comments on Talbot Page, William Jaeger, and Richard Howarth,” *American Journal of Agricultural Economics* **86** (August, 2004), 826–8.
- “The Dual Income Tax System — An Overview,” *CESifo DICE REPORT, Journal for Institutional Comparisons* **2** (Autumn, 2004), 3–8.
- “Trading off Tax Distortion and Tax Evasion,” with Wolfram F. Richter, *Journal of Public Economic Theory* **7** (3, 2005), 361–81.
- “Income Tax Reform for a Globalized World: The Case for a Dual Income Tax,” *Journal of Asian Economics* **16** (6, 2005), 910–27.
- “Principles of Cost-Benefit Analysis,” *Public Policy Review* **2** (1, 2006), 1–43.
- “A Theory of Fiscal Imbalance,” with Jean-François Tremblay, *FinanzArchiv* **62** (1, 2006), 1–27.
- “Two Panels on Two Balances,” *Policy Options* **27** (September, 2006), 40–45.
- “Social Insurance and Redistribution with Moral Hazard and Adverse Selection,” with Manuel Leite-Monteiro, Maurice Marchand and Pierre Pestieau, *Scandinavian Journal of Economics* **108** (2, 2006), 279–98.
- “Optimal Taxation with Consumption Time as a Leisure or Labor Substitute,” with Firouz Gahvari, *Journal of Public Economics* **90** (November, 2006), 1851–78.
- “The Principles and Practice of Federalism: Lessons for the EU?,” *Swedish Economic Policy Review* **13** (1, 2006), 9–62.
- “Financing and Taxing New Firms under Asymmetric Information,” with Michael Keen, *FinanzArchiv* **62** (4, 2006), 471–502.
- “The Annual Tax Expenditures Accounts: A Critique,” *Canadian Tax Journal* **55** (1, 2007), 106–29.
- “Tagging and Redistributive Taxation,” with Pierre Pestieau, *Annales d’Économie et de Statistique* **83-84** (Juillet/Décembre, 2006), 123–47.
- “Commitment and Matching Contributions to Public Goods,” with Zhen Song and Jean-François Tremblay, *Journal of Public Economics* **91**(9, 2007), 1664–83.
- “Redistributive Taxation under Ethical Behaviour,” with Nicolas Marceau and Steeve Mongrain, *Scandinavian Journal of Economics* **109** (3, 2007), 505–29.
- “Bureaucratic Advice and Political Governance,” with Motohiro Sato, *Journal of Public Economic Theory* **10** (4, 2008), 503–27.
- “Optimal Marginal and Average Income Taxation under Maximin,” with Laurence Jacquet, *Journal of Economic Theory* **143**, (1, 2008), 425–41.
- “Pigouvian Taxation in a Ramsey World,” with Jean-François Tremblay, *Asia-Pacific Journal of Accounting and Economics* **15**, (3, 2008), 183–204.

- “Optimal Tax Design and Enforcement with an Informal Sector,” with Motohiro Sato, *American Economic Journal: Economic Policy* **1** (1, 2009), 1–27.
- “Discussion of ‘Planning to Cheat: Fiscal Policy in the EU in Real Time’,” *Economic Policy* **24**, (Oct., 2009), 795–7.
- “Efficiency and Redistribution: An Evaluative Review of Louis Kaplow’s *The Theory of Taxation and Public Economics*,” *Journal of Economic Literature* **48**, (4, 2010), 964–79.
- “Mobility and Fiscal Imbalance,” with Jean-François Tremblay, *National Tax Journal* **63**, (Dec., 2010), 1023–54.
- “Entrepreneurship and Asymmetric Information in Input Markets,” with Motohiro Sato, *International Tax and Public Finance* **18**, (2, 2011), 166–92.
- “The Efficiency of Voluntary Pollution Abatement when Countries can Commit,” with Zhen Song and Jean-François Tremblay, *European Journal of Political Economy* **27**, (2, 2011), 352–68.
- “Viewpoint: Innovations in the Theory and Practice of Redistribution Policy,” *Canadian Journal of Economics* **44**, (4, 2011), 1138–83.
- “International Lessons in Fiscal Federalism Design,” *eJournal of Tax Research* **10**, (1, 2012), 21–48.
- “Recent Advances in Optimal Income Taxation,” *Hacienda Pública Española/Revista de Economía Pública*, Special 200<sup>th</sup> Issue, (1, 2012) 15–39.
- “Reassessment of the Tiebout Model,” with Jean-François Tremblay, *Journal of Public Economics* **96**, (11–12, 2012), 1063–78.
- “Optimal Income Taxation and the Labour Market: An Overview,” with Jean-François Tremblay, *CESifo Economic Studies* **59**, (1, 2013) 93–148.
- “Canadian Policy Prescriptions for Dutch Disease,” with Serge Coulombe and Jean-François Tremblay, *IRPP Insight* **3**, (October, 2013) 1–26.
- “Non-cooperative Pollution Control in an Inter-jurisdictional Setting,” with Zhen Song and Jean-François Tremblay, *Regional Science and Urban Economics* **43**, (September, 2013), 783–96.
- “Monitoring and Optimal Income Taxation with Involuntary Unemployment,” with Katherine Cuff, *Annals of Economics and Statistics* **113/114**, (June, 2014), 121–57.
- “Optimal Income Taxation and Risk: The Extensive-Margin Case,” with Motohiro Sato, *Annals of Economics and Statistics* **113/114**, (June, 2014), 159–83.
- “Optimal Linear Commodity Taxation under Optimal Non-Linear Income Taxation,” with Bas Jacobs, *Journal of Public Economics* **117**, (September, 2014), 201–10.
- “Piecemeal Tax Reform Ideas for Canada: Lessons from Principles and Practice,” *Canadian Tax Journal* **62**, (4, 2014), 1029–59.
- “Tax Treatment of Bequests when Donor Benefits are Discounted,” with Katherine Cuff, *International Tax and Public Finance* **2015**, **22**, (4, 2015), 604–34.
- “Tax Policy for a Rent-Rich Economy,” *Canadian Public Policy* **41**, (December, 2015), 253–64.

- “Optimal Income Taxation with Risky Earnings: A Synthesis,” with Motohiro Sato, *Journal of Public Economic Theory* **17**, (6, 2015), 773801.
- “Indirect Taxes for Redistribution: Should Necessity Goods be Favored?,” with Zhen Song, *Research in Economics* **70**, (1, 2016), 64–88.
- “Optimal Redistribution with Endogenous Social Norms,” with Nicolas-Guillaume Martineau, *Scandinavian Journal of Economics* **118**, (3, 2016), 524–56.
- “Optimal Income Taxation and Job Choice,” with Zhen Song and Jean-François Tremblay, *Scandinavian Journal of Economics*, forthcoming.

### Papers in Festschrifts

- “Optimal Public Sector Employment Policy with Endogenous Involuntary Unemployment,” with M. Marchand and P. Pestieau, in J.J. Gabszewicz, J.F. Richard and L.A. Wolsey (eds.), *Economic Decision-Making: Games, Econometrics and Optimization, Contributions in Honour of Jacques Drèze* (Amsterdam: North-Holland, 1990), 89–114.
- “The Role of Second-Best Theory in Public Economics,” in B.C. Eaton and R.G. Harris (eds.), *Trade, Technology and Economics: Essays in Honour of Richard G. Lipsey* (Cheltenham, U.K.: Edward Elgar, 1997), 3–25.
- “Financing Confederation Revisited: The Economic State of the Federation,” in Patrick Grady and Andrew Sharpe (eds.), *The State of Economics in Canada, Festschrift in Honour of David Slater* (Kingston: John Deutsch Institute for the Study of Economic Policy, 2001), 37–56.
- “Social Insurance and Redistribution,” with Manuel Leite-Monteiro, Maurice Marchand and Pierre Pestieau, in Sijbren Cnossen and Hans-Werner Sinn (eds.), *Public Finance and Public Policy in the New Century* in celebration of Richard A. Musgrave’s 90th birthday and the tenth anniversary of CES (Cambridge, MA: MIT Press, 2003), 333–58.
- “Optimal Redistribution and Needs,” with Pierre Pestieau, in Michael Ahlheim, Heinz-Dieter Wenzel and Wolfgang Wiegard (eds.), *Steuerpolitik — Von der Theorie zur Praxis, Festschrift für Manfred Rose* (Berlin: Springer-Verlag, 2003), 1–14.
- “Indirect Taxation and Redistribution: The Scope of the Atkinson-Stiglitz Theorem,” with Pierre Pestieau, in Richard Arnott, Bruce Greenwald, Ravi Kanbur and Barry Nalebuff (eds.), *Economics for an Imperfect World: Essays in Honor of Joseph E. Stiglitz* (Cambridge, Mass: MIT Press, 2003), 387–403.
- “Fiscal Priorities for Canada: Building on the Legacy of David Dodge,” in *A Festschrift in Honour of David Dodge’s Contributions to Canadian Public Policy*, Proceedings of a conference held by the Bank of Canada (Ottawa: Bank of Canada, 2009), 109–30.
- “Rethinking Tax-Transfer Policy for 21st Century Canada,” in Fred Gorbet and Andrew Sharpe (eds.), *New Directions for Intelligent Government in Canada, Papers in Honour of Ian Stewart* (Ottawa: Centre for the Study of Living Standards, 2011), 163–203.
- “Mind the Gap: Reflections on Fiscal Balance in Decentralized Federations,” in Thomas J. Courchene, John R. Allan, Christian Leuprecht and Nadia Verrelli

(eds.), *The Federal Idea: Essays in Honour of Ronald L. Watts* (Montreal & Kingston: McGill-Queen's Press and Institute of Intergovernmental Relations, 2011), 363–77.

"The Dutch Disease and the Canadian Economy: Challenges for Policy-Makers," with Serge Coulombe and Jean-François Tremblay, in Keith J. Banting, Richard P. Chaykowski, and Stephen Lehrer, eds., *Thinking Outside the Box: Innovation in Policy Ideas*, Essays in Honour of Thomas J. Courchene (Montreal & Kingston: Queen's Policy Studies Series, McGill-Queen's Press, 2015), 31–65.

## Survey, Overview and Policy Papers

"Theoretical Issues in Tax Reform," with N. Bruce, in David Laidler (ed.), *Approaches to Economic Well-Being*, Royal Commission on the Economic Union and Development Prospects for Canada, Research Studies Vol. 26, (Toronto: University of Toronto Press, 1986), 137–93.

"Federal-Provincial Transfers in Canada," in M. Krasnick (ed.), *Fiscal Federalism*, Royal Commission on the Economic Union and Development Prospects for Canada, Research Studies Vol. 65, (Toronto: University of Toronto Press, 1986), 1–47.

"The Theory and Measurement of Effective Tax Rates," in Jack M. Mintz and Douglas D. Purvis (eds.), *The Impact of Taxation on Business Activity* (Kingston: John Deutsch Institute for the Study of Economic Policy, 1987), 61–98; reprinted in James Alm (ed.), *The Economics of Taxation* (Cheltenham: Edward Elgar, forthcoming)

"Constitutional Design in a Federation: An Economist's Perspective," in R.L. Watts and D.M. Brown (eds.), *Options for a New Canada* (Toronto: University of Toronto Press), 1991, Ch. 13, 237–57.

"Economic Dimensions of Constitutional Change: A Survey of the Issues," with D. Purvis and J.-F. Wen, in R. Boadway, T. Courchene and D. Purvis (eds.), *Economics Dimensions of Constitutional Change* (Kingston: John Deutsch Institute, 1991), 11–44.

"Long-Term Debt Strategy: A Survey," with D. Wildasin, in H.A.A. Verbon and F. Van Winden (eds.), *The Political Economy of Government Debt* (Amsterdam: North-Holland, 1993), 37–68.

"Perspectives on the Role of Investment Incentives in Developing Countries," with Anwar Shah, in Anwar Shah (ed.), *Fiscal Incentives for Investment and Innovation* (Oxford: Oxford University Press, 1995), 31–136.

"Taxation and Savings," with David Wildasin, in Michael P. Devereux (ed.), *The Economics of Tax Policy* (Oxford: Oxford University Press, 1996), 55–106.

"Reforming Retirement Income Policy: The Issues," with K.G. Banting, in Keith G. Banting and Robin Boadway (eds.), *Reform of Retirement Income Policy* (Kingston: School of Policy Studies, 1997), 1–26.

"Public Economics as Second-Best Analysis," in Holger C. Wolf (ed.), *Contemporary Economic Issues, Volume 5: Macroeconomics and Finance* (New York: St. Martin's Press, 1998), 118–37.

- “The Economics of Equalization: An Overview,” in Robin W. Boadway and Paul A.R. Hobson (eds.), *Equalization: Its Contribution to Canada’s Economic and Fiscal Progress* (Kingston: John Deutsch Institute for the Study of Economic Policy, 1998), 27–82.
- “Redistribution,” with Michael Keen, in Anthony B. Atkinson and Francois Bourguignon (eds.), *Handbook of Income Distribution Volume 1* (Amsterdam: North-Holland, 2000), 677–789.
- “Recent Developments in the Economics of Federalism,” in Harvey Lazar (ed.), *Canada: The State of the Federation 1999-2000: Toward a New Mission Statement for Canadian Fiscal Federalism* (Kingston: Institute of Intergovernmental Relations, 2000), 41–78.
- “The Role of Public Choice Considerations in Normative Public Economics,” in Stanley L. Winer and Hirofumi Shibata (eds.), *The Role of Political Economy in the Theory and Practice of Public Finance* (Cheltenham, UK: Edward Elgar, 2002), 47–68.
- “What do we Get for Public Indebtedness?,” in Christopher Ragan and William Watson (eds.), *Is the Debt War Over? Dispatches from Canada’s Fiscal Frontline* (Montreal: Institute for Research on Public Policy, 2004), 133–60.
- “Public Economics and Start-up Entrepreneurs,” with Jean-François Tremblay, in Vesa Kanninen and Christian Keuschnigg (eds.), *Venture Capital, Entrepreneurship, and Public Policy* (Cambridge, MA: The MIT Press, 2005), 181–219.
- “Evaluating Public Pensions,” with Katherine Cuff, in Anwar Shah (Ed.), *Public Expenditure Analysis* (Washington: The World Bank, 2005), 69–133.
- “Intergovernmental Redistributive Transfers: Efficiency and Equity,” in Ehtisham Ahmad and Giorgio Brosio (eds.), *Handbook of Fiscal Federalism* (Cheltenham, UK: Edward Elgar, 2006), 355–80; reprinted in Vito Tanzi and Howell H. Zee (eds.), *Recent Developments in Public Finance* (Cheltenham, UK: Edward Elgar, 2011), Ch. 28.
- “Grants in a Federal Economy: A Conceptual Perspective,” in Robin Boadway and Anwar Shah (eds.), *Intergovernmental Fiscal Transfers: Principles and Practice* (Washington: The World Bank, 2007), 55–74.
- “Fiscal Equalization: The Canadian Experience,” in Núria Bosch and José María Durán (eds.), *Fiscal Federalism and Political Decentralization: Lessons from Spain, Germany and Canada* (Cheltenham, UK: Edward Elgar, 2008), 109–36.
- “Taxation of Wealth and Wealth Transfers,” with Emma Chamberlain and Carl Emmerson in *Dimensions of Tax Design: The Mirrlees Review* (Oxford: Oxford University Press, 2010), 737–814.
- “Theoretical Perspectives on Resource Tax Design,” with Michael Keen, in Philip Daniel, Michael Keen and Charles McPherson (eds.), *The Taxation of Petroleum and Minerals: Principles, Problems and Practice* (London: Routledge, 2010), 13–74.
- “The Design of a VAT for Multi-Government Jurisdictions: Lessons from Canada,” in Ehtisham Ahmad and Abdulrazak Al Faris (eds.), *Fiscal Reforms in the*

- Middle East: The VAT in the Gulf Cooperative Council* (Cheltenham, UK and Northampton, MA, USA: Edward Elgar Publishing Ltd, 2010), 76–99; reproduced in *Effective Federalism and Local Finance*, Volume II - Federal and Decentralized Policy, Governance, Issues and Challenges, Ehtisham Ahmad and Giorgio Brosio (eds.), *The International Library of Critical Writings in Economics*, Mark Blaug (Series Editor) (Cheltenham, UK and Northampton, USA: Edward Elgar Publishing Ltd, 2011), Ch. 8.
- “Individual Income Taxation: Income, Consumption, or Dual?,” in Emilio Albi and Jorge Martinez-Vazquez (eds.), *The Elgar Guide to Tax Systems* (Cheltenham: Edward Elgar, 2011), 93–129; reprinted in Spanish as “Imposición Sobre la Renta Personal: ¿Renta, Consumo o Dual?,” *Papeles de Economía Española* **125–6**, (2010), 116–39.
- “Fiscal Federalism in Canada: Principles, Practices, Problems,” in Nicholas Aroney, Gabrielle Appleby and Thomas John (eds.), *The Future of Australian Federalism: Comparative and Inter-Disciplinary Perspectives* (Cambridge, UK: Cambridge University Press, 2012), 303–19.
- “Corporate Tax Reform: Issues and Prospects for Canada,” with Jean-François Tremblay (Toronto: Mowat Centre, April 2014).
- “Rent Taxes and Royalties in Designing Fiscal Regimes for Nonrenewable Resources,” with Michael Keen, in Robert Halvorsen and David F. Layton (eds.), *Handbook on the Economics of Natural Resources* (Cheltenham, UK: Edward Elgar, 2015), 97–139.
- “Intergovernmental Transfers: Rationale and Policy,” in Ehtisham Ahmad and Giorgio Brosio (eds.), *Handbook of Multilateral Finance* (Cheltenham, UK and Northampton, MA, USA: Edward Elgar Publishing Ltd, 2015), 410–36.
- “Drilling Down on Royalties: How Canadian Provinces Can Improve Non-Renewable Resource Taxes,” with Benjamin Dachis, Commentary No. 435 (Toronto: C.D. Howe Institute, September 2015).
- “Canadian Immigration Policy and Resource Booms and Busts,” with Michel Beine and Serge Coulombe, Commentary No. 446 (Toronto: C.D. Howe Institute, March 2016).
- “Cost-Benefit Analysis,” in Matthew D. Adler and Marc Fleurbaey (eds.), *Handbook of Well-Being and Public Policy* (Oxford: Oxford University Press, forthcoming).
- “Modernizing Business Taxation,” with Jean-François Tremblay, Commentary No. 452 (Toronto: C.D. Howe Institute, June 2016).

### **Papers in Edited and Other Volumes**

- “The Effects of Various Tax Changes on Employment in Ontario,” with J.M. Treddenick, in J. Bossons (ed.) *Input-Output Analyses of Fiscal Policy in Ontario* (Toronto: Ontario Economic Council), 1978, 37–54 and 83–122.
- “Comment” on “The Economic Costs and Benefits of the Canadian Federal Customs Union,” by T. Hazledine in *The Political Economy of Confederation*, (Ottawa: Economic Council of Canada Kingston: Queen’s University Institute for Intergovernmental Relations, 1978).

- “Comment” on “Can Canada be Insulated from Developments Abroad?” by J. Hellwell in *Developments Abroad and the Domestic Economy*, (Toronto: Ontario Economic Council, 1980), 106–112.
- “The Economic Implications of Migration to Newfoundland,” with A.G. Green, Discussion Paper No. 189, (Ottawa: Economic Council of Canada, 1981).
- “Corporate Taxation in Canada: Toward an Efficient System,” with N. Bruce and J.M. Mintz in W.R. Thirsk and J. Whalley, (eds.), *Tax Policy Options in the 1980s* (Toronto: Canadian Tax Foundation, 1982), 171–211.
- “Efficiency, Equity, and the Allocation of Resource Rents,” with F.R. Flatters, in C.E. McLure, Jr. and P. Mieszkowski (eds.), *Fiscal Federalism and the Taxation of Natural Resources* (Lexington: Lexington Press) 1982, 99–123.
- “The Role of Equalization Payments in the Canadian Federation,” in William J. Milne (ed.), *The Regional Economy of Canada: Environment, Economic Adjustment and Barriers to Interprovincial Trade* (Toronto: Institute for Policy Analysis, 1983), 92–128.
- “The Corporate Tax: Should it be Reformed or Abolished?,” with N. Bruce and J.M. Mintz, in *Report of the Proceedings of the Thirty-Fourth Tax Conference* (Toronto: Canadian Tax Foundation, 1983), 25–36.
- “The Effect of the Personal Income Tax on Savings and Investment,” with N. Bruce, in D.W. Conklin (ed.), *A Separate Income Tax for Ontario: Background Studies* (Toronto: Ontario Economic Council, 1984), 1–86.
- “The Indexed Security Investment Plan,” in N. Bruce (ed.), *Report of the John Deutsch Policy Forum on the 1983 Budget* (Kingston: John Deutsch Institute for the Study of Economic Policy 1984).
- “The Composition of the Government Budget and Capital Formation,” with W.S. Clark, in J.D. Sargent (ed.), *Fiscal and Monetary Policy*, Royal Commission on the Economic Union and Development Prospects for Canada, Research Studies Vol. 21 (Toronto: University of Toronto Press, 1985), 257–294.
- “Public Finance,” in *The Canadian Encyclopedia* (Edmonton: Hurtig Publishers, 1985), 1506–7 and in Second Edition, 1988; revised versions in *The 1998 Canadian and World Encyclopedia* (Toronto: McClelland and Stewart, 1997) and *The 2000 Canadian and World Encyclopedia* (Toronto: McClelland and Stewart, 1999).
- “Personal Tax Measures in the May 1985 Budget,” in D.D. Purvis (ed.), *Report of the Policy Forum on the May 1985 Federal Budget* (Kingston: John Deutsch Institute for the Study of Economic Policy, 1985).
- “Pensions and Expenditure Taxation,” in J.M. Mintz (ed.), *Report of the Policy Forum on Tax Reform and the Consumption Tax* (Kingston: John Deutsch Institute for the Study of Economic Policy, 1985).
- “The Economic Implications of Revenue-Sharing Alternatives,” in J.O. Saunders (ed.), *Managing Natural Resources in a Federal State* (Toronto: Carswell Ltd., 1986); Shorter version in *Resources*, Newsletter of the Canadian Institute of Resources Law, No. 11, May 1985, University of Calgary.
- “Marginal Effective Tax Rates in the Canadian Mining Industry,” with J.M. Mintz



- in M.J. Wojciechowski (ed.), *Canadian Mining Taxation, Proceedings of the Fourteenth CRS Policy Discussion Seminar* (Kingston: Centre for Resource Studies, September 1985), 76–90.
- “Planning and Evaluation for Development Research,” (Rapporteur’s report), *Conference Proceedings, Research for Third World Development* Waterloo: University of Waterloo and Ottawa: International Development Research Centre, 1985), 54–58.
- “Reforming the Corporate Tax System,” in *Proceedings of the Thirty-Seventh Tax Conference* (Toronto: Canadian Tax Foundation, 1986), 4:1–4:15.
- “Phasing in Tax Reforms,” in M.F.J. Prachowny (ed.), *Report on the Policy Forum on the 1986 Federal Budget* (Kingston: John Deutsch Institute for the Study of Economic Policy, 1986), 19–29.
- “Seminar at the Institute of Economics,” in “Report of the Visit to China by Canadian Economists, April 22–May 3, 1986,” *Canadian Journal of Economics* 19 (November 1986), 833–4.
- “Comments on The Corporate Tax System: A Direction for Change,” in J.M. Mintz and D.D. Purvis (eds.), *Report of the Policy Forum on Reform of the Corporate Income Tax System* (Kingston: John Deutsch Institute for the Study of Economic Policy, 1987).
- “The Business Transfer Tax: An Overview of the Issues,” with J.M. Mintz and “Sales Tax Reform Options and the BTT,” in R.W. Boadway and J.M. Mintz (eds.), *Policy Forum on the Business Transfer Tax* (Kingston: John Deutsch Institute for the Study of Economic Policy, 1987).
- “The Economic Policy Implications of the Meech Lake Accord,” with D.D. Purvis and J.M. Mintz in K.E. Swinton and C.J. Rogerson (eds.), *Competing Constitutional Visions: The Meech Lake Accord* (Toronto: Carswell, 1988), 225–35.
- “Tax Expenditures and Alternatives for Evaluating Government Activities Conducted Via the Tax System,” with F. Flatters, in N. Bruce (ed.), *Tax Expenditures and Government Policy* (Kingston: John Deutsch Institute for the Study of Economic Policy, 1988), 67–104.
- “Voting Models of Social Security Determination,” with D.E. Wildasin, in B.A. Gustafson and N.A. Klevmarken (eds.), *The Political Economy of Social Security* (Amsterdam: North-Holland, 1989), 29–50.
- “The Treatment of Resource Industries in the 1987 Federal Tax Reform,” with K.J. McKenzie, in Jack Mintz and John Whalley (eds.), *The Economic Impacts of Tax Reform* (Toronto: Canadian Tax Foundation, 1989), 286–325.
- “Corporate Tax Harmonisation: Lessons from Canada,” in Malcolm Gammie and Bill Robinson (eds.), *Beyond 1992: A European Tax System* (London: Institute for Fiscal Studies, 1989), 52–57.
- “Information, Incentives and General Equilibrium: Comment,” in Bernard Cornet and Henry Tulkens (eds.), *Contributions to Operations Research and Econometrics: The Twentieth Anniversary of CORE* (Cambridge: The MIT Press, 1989), 45–50.
- “The Role of Government in a Market Economy,” in Warren J Samuels (ed.), *Funda-*

- mentals of the Economic Role of Government* (Westport, Connecticut: Greenwood Press, 1989), 25–32.
- “Federal-Provincial Fiscal Relations in the Wake of Deficit Reduction,” in Ronald L. Watts and Douglas M. Brown (eds.), *Canada: The State of the Federation 1989* (Kingston: Institute of Intergovernmental Relations: 1989), 107–35.
- “Optimal Path for Social Security in a Changing Environment,” with M. Marchand and P. Pesticau, in G. Krause-Junk (ed.) *Public Finance and Steady State Economic Growth*, Proceedings of the 45th Congress of the Institutional Institute of Public Finance (Buenos Aires, 1989), 96–108.
- “The Short Run and Long Run Welfare Effects of Implementing a Practical System of Consumption Taxation,” in M. Rose (ed.), *Heidelberg Congress on Taxing Consumption* (Berlin: Springer-Verlag, 1990), 45–84.
- “The Budget and the Evolution of Federal-Provincial Fiscal Relations,” in M.F.J. Prachowny (ed.), *Policy Forum on the February 1990 Federal Budget* (Kingston: John Deutsch Institute for the Study of Economic Policy, 1990), 1–11.
- “Interest Deductibility and Takeovers,” in J.M. Mintz (ed.), *Policy Forum on Takeovers and Tax Policy* (Kingston: John Deutsch Institute for the Study of Economic Policy, 1990), 75–81.
- “Federal-Provincial Fiscal Relations Revisited: Some Consequences of Recent Constitutional and Policy Developments,” with Frank Flatters, in M. McMillan (ed.), *Provincial Public Finances: Plaudits, Problems, Prospects* (Toronto: Canadian Tax Foundation, 1991), 87–121.
- “The Constitution and the Social Contract,” with K. Norrie and L. Osberg, in R.W. Boadway, T.J. Courchene and D.D. Purvis (eds.), *Economics Dimensions of Constitutional Change* (Kingston: John Deutsch Institute, 1991), 225–53.
- “Shaping Canada’s Future Together: One Economist’s Reflections,” in R.W. Boadway and D.D. Purvis (eds.), *Economic Aspects of the Federal Government’s Constitutional Proposals* (Kingston: John Deutsch Institute, 1991), 80–95.
- “Pay-as-You-Go Social Security in a Changing Environment,” with M. Marchand and P. Pesticau, in D. Bös and S. Cnossen (eds.), *Fiscal Implications of an Aging Population* (Berlin: Springer-Verlag, 1991), 67–90.
- “Pressures for the Harmonization of Income Taxation between Canada and the United States,” with N. Bruce, in J.B. Shoven and J. Whalley (eds.), *Canada-U.S. Tax Comparisons* (Chicago: The University of Chicago Press, 1992), 25–74.
- “Taxation and Social Insurance: Comment,” in Richard M. Bird and Jack M. Mintz (eds.), *Taxation to 2000 and Beyond* (Toronto: Canadian Tax Foundation, 1992), 160–5.
- “The Role of Equity Considerations in the Provision and Pricing of Passenger Transport Services,” in *The Final Report of the Royal Commission on National Passenger Transportation*, Volume 3, (Ottawa, 1992), 313–63.
- “Comments on ‘The Cost of Capital and Competitive Advantage’,” in Thomas J. Courchene and Douglas D. Purvis (eds.), *Productivity, Growth and Canada’s International Competitiveness* (Kingston: John Deutsch Institute for the Study of Economic Policy, 1993), 119–28.

- “Wrap-Up,” in Jack. M. Mintz and Ross S. Preston (eds.), *Capital Budgeting in the Public Sector* (Kingston: John Deutsch Institute for the Study of Economic Policy, 1993), 115–23.
- “Fiscal Federalism: Is the System in Crisis?,” with Frank Flatters, in Keith G. Banting, Douglas M. Brown and Thomas J. Courchene (eds.), *The Future of Fiscal Federalism* (Kingston: School of Policy Studies, 1994), 25–74.
- “Fiscal Federalism in Developing/Transition Economies: Some Lessons from Industrialized Countries,” with Anwar Shah, in *Proceedings of the Eighty-Sixth Annual Conference on Taxation* (Columbus, Ohio: National Tax Association, 1994), 64–71.
- “The Government Provision of “Private Goods” in a Second-Best Economy,” with N. Bruce in *Defining the Role of Government: Economic Perspectives on the State*, Government and Competitiveness Research Project (Kingston, Ontario: School of Policy Studies, 1994), 99–180.
- “Fiscal Federalism in Developing/Transitional Economies,” with Anwar Shah in R.C.D. Franzsen (ed.), *Regional and Local Taxation in a Future South Africa* (Pretoria: Centre for Human Rights, 1994), 23–37.
- “Fundamentos económicos de los Acuerdos Fiscales Intergubernamentales,” with Anwar Shah, in Joaquin Romano Velasco (ed.), *La Financiación de las Comunidades Autónomas: Análisis y Orientación desde el Federalismo Fiscal* (Valladolid: Universidad de Valladolid, 1995), 95–129.
- “La Reforma de los Sistemas Fiscales en las Economías en Desarrollo y los Mercados Emergentes: Una Perspectiva Federalista,” with Anwar Shah and Sandra Roberts, in *Cronica Legislativa*, Camara de Diputados, Mexico, Numero Especial-1, Octubre de 1995, 11–114.
- “The Implications of the Budget for Fiscal Federalism,” in T.J. Courchene and T.A. Wilson (eds.), *The 1995 Budget: Retrospect and Prospect* (Kingston: John Deutsch Institute for the Study of Economic Policy, 1995), 95–105.
- “Investment Incentives and the Corporate Tax System in Malaysia” and “Indirect Taxes and Investment Incentives in Malaysia,” with Dale Chua and Frank Flatters, in Anwar Shah (ed.), *Fiscal Incentives for Investment and Innovation* (Oxford: Oxford University Press, 1995), 341–73 and 375–97.
- “Comment on ‘Interprovincial Barriers to Trade and Endogenous growth Considerations’,” in Peter Howitt (ed.), *The Implications of Knowledge-Based Growth for Micro-Economic Policies* (Calgary: The University of Calgary Press, 1996), 178–85.
- “The Changing Face of Canadian Federalism: Implications for Atlantic Canada,” in Jon Davies (ed.), *Atlantic Canada Economics Association Papers*, Proceedings of the 24th Annual Conference, University of New Brunswick, 1996, 1–11.
- “Tax Assignment in the Canadian Federal System,” in Neil A. Warren (ed.), *Reshaping Fiscal Federalism in Australia* (Sydney, Australia: Australian Tax Research Foundation, 1997), 61–90.
- “Preparing the Public Sector for 2020: Lessons from Industrialised Countries,” in S. Mahbob, F. Flatters, R. Boadway, S. Wilson, and E. Yee Siew Lin

- (eds.), *Malaysia's Public Sector in the Twenty-First Century*, (Kuala Lumpur: Malaysian Institute for Economic Research, 1997), 7–29.
- “Efficiency and the Optimal Direction of Federal-State Transfers,” with Michael Keen, in David E. Wildasin (ed), *Fiscal Aspects of Evolving Federations* (Cambridge, U.K.: Cambridge University Press, 1997), 41–62.
- “Reforming Social Policy: Can the Federal Government Deliver?,” in Peter N. Nemetz (ed.), *The Vancouver Institute: An Experiment in Public Education* (Vancouver: JBA Press, University of British Columbia, 1998), 620–49. (Reprinted in *Journal of Business Administration*, Vols. 24–26, 1996–98.)
- “The Economic Rationale for Integration,” in *Business Tax Reform*, Corporate Management Tax Conference 1998 (Toronto: Canadian Tax Foundation, 1998), 21:1–21:26.
- “National Tax Policy for an International Economy: Comments,” in Thomas J. Courchene (ed.), *Room to Manoeuvre? Global and Policy Convergence* (Kingston: John Deutsch Institute for the Study of Economic Policy, 1999), 383–89.
- “State Taxes and Federal Revenue Sharing: The Canadian Experience and Lessons for Australia,” in Neil A. Warren (ed.), *State Taxation: Repeal, Reform or Resignation* (Sydney: Australian Tax Research Foundation, 1999), 195–232.
- “Fiscal Federalism Dimensions of Tax Reform in Developing Countries,” with Sandra Roberts and Anwar Shah, in Guillermo Perry, John Whalley and Gary McMahon (eds.), *Fiscal Reform and Structural Change in Developing Countries* (London: Macmillan, 2000), 171–200.
- “Tax Changes in the 2000 Federal Budget,” in Paul A.R. Hobson and Thomas A. Wilson (eds.), *The 2000 Federal Budget: Retrospect and Prospect* (Kingston: John Deutsch Institute for the Study of Economic Policy, 2001), 113–20.
- “National Tax Policy in an International Economy,” in Mohamed Ariff and Frank Flatters (eds.), *Globalization and the Knowledge Economy: Perspectives for Malaysia* (Kuala Lumpur: Malaysian Institute for Economic Research, 2001), 213–35.
- “Anthony Downs, *An Economic Theory of Democracy*, and James Buchanan and Gordon Tullock *The Calculus of Consent*,” in *Policy Options* issue on “Great Policy Books,” Jan-Feb (2002) **23**, 24–5.
- Federal-Provincial Relations and Health Care: Restructuring the Partnership*, with Keith Banting, David Cameron, Harvey Lazar and France St-Hilaire (Commission on the Future of Health Care in Canada, Nov. 2002), 31 pp.
- “Theoretical Perspectives on the Taxation of Capital Income and Financial Services,” with Michael Keen, in Patrick Honohan (ed.), *Taxation of Financial Intermediation: Theory and Practice for Emerging Economies* (New York: World Bank and Oxford University Press, 2003), 31–80.
- “Options for Fiscal Federalism,” in *Collected Research Papers of the Royal Commission on Renewing and Strengthening our Place in Canada*, Vol. 2 (St. John’s, Newfoundland and Labrador: Office of the Queen’s Printer, 2003), 265–310.
- “Division of Powers,” with Eva Mörk, in Per Molander (ed.), *Fiscal Federalism in*

- Unitary States* (Dordrecht: Kluwer Academic Publishers, 2004), 9–45.
- “Defining the Sharing Community: The Federal Role in Health Care,” with Keith Banting, in Harvey Lazar and France St-Hilaire (eds.), *Money, Politics and Health Care* (Montreal: Institute for Research on Public Policy, 2004), 1–77.
- “Federal-Provincial Relations and Health Care:Reconstructing the Partnership,” with Harvey Lazar, Keith Banting, David Cameron and France St-Hilaire, in Harvey Lazar and France St-Hilaire (eds.), *Money, Politics and Health Care* (Montreal: Institute for Research on Public Policy, 2004), 251–87.
- “National Taxation, Fiscal Federalism and Global Taxation,” in A.B. Atkinson (ed.), *New Sources of Development Finance* (Oxford: Oxford University Press, 2004), 210–37.
- “Introduction,” with Charles Beach and Marvin McInnis in Charles Beach, Robin Boadway and Marvin McInnis (eds.) *Higher Education in Canada*, (Kingston: John Deutsch Institute for the Study of Economic Policy, 2005), 1–26.
- “The Vertical Fiscal Gap: Conceptions and Misconceptions,” in Harvey Lazar (ed.), *Canadian Fiscal Arrangements: What Works, What Might Work Better* (Montreal and Kingston: McGill-Queen’s Press, 2005), 51–80.
- “The Rae Report and the Public Finance of Postsecondary Education,” in Charles M. Beach (ed.), *A Challenge for Higher Education in Ontario* (Kingston: John Deutsch Institute for the Study of Economic Policy, 2005), 73–95.
- “Canada: Emerging Issues in a Decentralized Federation,” in Raoul Blindenbacher and Abigail Ostein Karos (eds.), *Dialogues on the Practice of Fiscal Federalism: Comparative Perspectives* (Ottawa: Forum of Federations, 2006), 9–11.
- “A Search Model of Venture Capital, Entrepreneurship, and Unemployment,” with Oana Secrieru and Marianne Vigneault in Greg N. Gregoriou, Maher Kooli and R. Kraüssl (eds.), *Venture Capital in Europe* (Amsterdam: Elsevier, 2006), 171–84.
- “The Budget and Tax Reform: A Lost Opportunity?,” in Charles M. Beach, Michael Smart and Thomas A. Wilson (eds.), *The 2006 Federal Budget: Rethinking Fiscal Priorities* (Kingston: John Deutsch Institute for the Study of Economic Policy, 2007), 55–71.
- “Canada,” in Anwar Shah (ed.), *The Practice of Fiscal Federalism: Comparative Perspectives* (Montreal: McGill-Queen’s University Press, 2007), 98–124.
- “Design of Assistance Programs to Address Real Income Volatility,” with Katherine Cuff and Nicolas Marceau in Dean Jolliffe and James P. Ziliak (eds.), *Income Volatility and Food Assistance in the United States* (Kalamazoo, Michigan: W.E. Upjohn Institute for Employment Research, 2008), 217–58.
- “Natural Resource Shocks and the Federal System: Boon or Curse?,” in John R. Allan, Thomas J. Courchene and Christian Leuprecht (eds.), *Canada: The State of the Federation 2006/07, Transitions: Fiscal and Political Federalism in an Era of Change* (Montreal & Kingston: McGill-Queen’s University Press, 2009), 107–30.
- “Redistribution versus Risk-Sharing in a Federation: More than Semantics?,” comment on Jacques H. Drèze, ‘On the Interaction between Subsidiarity and Inter-

- personal Solidarity,” in André Decoster (ed.), *Rethinking Belgium’s Institutions in the European Context*, Re-Bel e-book 1, April 2009, 19–20.  
<http://www.rethinkingbelgium.eu/rebel-initiative-ebooks>.
- “Introduction,” with Michael G. Abbott, Charles M. Beach and James G. MacKinnon, in Michael G. Abbott, Charles M. Beach, Robin W. Boadway and James G. MacKinnon (eds.), *Retirement Policy Issues in Canada* (Kingston: John Deutsch Institute for the Study of Economic Policy, 2009), 1–22.
- “Budget Priorities for Canada: Time for Some Big Ideas?,” in Charles M. Beach, Bev Dahlby and Paul A.R. Hobson (eds.), *The 2009 Federal Budget: Challenge, Response and Retrospect* (Kingston: John Deutsch Institute for the Study of Economic Policy, 2010), 313–27.
- “The Design of Employment Insurance in a Federation,” with Jean-Denis Garon, in Keith Banting and Jon Medow (eds.), *Making EI Work: Research from the Mowat Centre Employment Insurance Task Force* (Montreal & Kingston: McGill-Queens University Press, 2012), 119–55.
- “The Recent Evolution of Tax-Transfer Policies,” with Katherine Cuff, in Keith Banting and John Myles (eds.), *Inequality and the Fading of Redistributive Politics* (Vancouver: UBC Press, 2013), Ch. 14, 335–58.
- “Taxes and Transfers in Canada: The Federal Dimension,” in Alex Himelfarb and Jordan Himelfarb (eds.), *Tax Is Not a Four Letter Word: A Different Take on Taxes in Canada* (Waterloo: Wilfrid Laurier University Press, 2013), Chapter 2.
- “The Role of Coercion in Public Economic Theory,” in Jorge Martinez-Vazquez and Stanley L. Winer (eds.), *Coercion and Social Welfare in Public Finance* (New York: Cambridge University Press, 2014), 195–200.
- “Taxation of Wealth Transfers,” in Caterina Astarita (ed.), *Taxing Wealth: Past, Present, Future* European Economy Economic Paper 003 (Brussels: European Commission, 2015), 59–68.

## Book Reviews

- P. M. Ruys, *Public Goods and Decentralization*, for *Canadian Journal of Economics*, 1975.
- B. Sahni and T. Mathew, *The Incidence of the Corporation Tax*, for *Canadian Journal of Economics*, 1978.
- Y. K. Ng, *Welfare Economics*, for *Canadian Journal of Economics*, 1981.
- Martin S. Feldstein, *Capital Taxation*, for *Canadian Journal of Economics*, February 1985.
- Alan Auerbach, *The Taxation of Capital Income*, for *Canadian Journal of Economics*, February 1985.
- John Piggett and John Whalley, *U.K. Tax Policy and Applied General Equilibrium Analysis*, for *Journal of Economic Literature*, Vol. XXIV, December 1986.
- Dieter Bös and Christian Seidl (eds.), *Welfare Economics of the Second Best*, for *Journal of Economics/ Zeitschrift für Nationalökonomie*, Vol 49, No. 2, 1989
- David A. Starrett, *Foundations of Public Economics*, for *Journal of Economic Literature*, Vol. XXVIII, June 1990.

- Dan Usher, *The Uneasy Case for Equalization Payments*, for *National Tax Journal*, Vol XLIX, December 1996.
- Roger Guesnerie, *A Contribution to the Pure Theory of Taxation*, for *Journal of Economics/ Zeitschrift für Nationalökonomie*, Vol. 64, No. 2, 1996, 214–221.
- Dominique van de Walle and Kimberley Nead (eds.), *Public Spending and the Poor for Review of Income and Wealth*, Series 44, Number 2, June 1998, 285–93 (with Maurice Marchand).
- Louis Kaplow and Steven Shavell, *Fairness versus Welfare* for *Journal of Economic Literature*, Vol. XLI, June 2003, 583–85.
- Bernard Salanié, *The Economics of Taxation* for *Journal of Economics/ Zeitschrift für Nationalökonomie*, Vol. 83, Number 1, 2004.
- Marc Fleurbaey and François Maniquet, *A Theory of Fairness and Social Welfare* for *Journal of Economic Literature*, Vol. L, June 2012, 517–21.

## Reports for Government and Other Agencies

- “Financing an Ontario University Research Council,” report prepared for Ontario Ministry of Colleges and Universities, 1985, 14 pp.
- “The Economics of the System of Federal-Provincial Fiscal Arrangements,” paper prepared for the Department of Justice, Ottawa as expert testimony for *Winterhaven Stables Ltd. vs. The Crown* (a constitutional case involving the federal spending power), 1986, 42 pp.
- “The Economics of Federal-Provincial Transfers with Application to Health Care Grants,” paper prepared for Department of Justice, Ottawa as expert testimony for *Canada Medical Association vs. The Crown* (a constitutional case involving the federal spending power), 1986, 55 pp.
- “The Ontario Corporate Tax and the Tax Collection Agreement,” with Harry Kitchen and Ian Cromb, Report prepared for the Ontario Treasury, 1987, 99 pp.
- “The Treatment of Residential Housing under a Multi-Stage Sales Tax: Alternatives to the June 1987 White Paper Federal Sales Tax Reform Proposals,” with N. Bruce, Report prepared for Canada Mortgage and Housing Corporation, Ottawa, 1988, 110 pp.
- “Fiscal Policy in the 1990s: A Public Finance Perspective,” Report prepared for Department of Finance, Ottawa, 1988, 70 pp. (Published as Department of Finance Working Paper No. 89–2, 1989).
- “The Reform of Federal-State Grants in Mexico,” Report prepared for The World Bank, Washington, December, 1989.
- “Long Term Debt Strategy,” with David E. Wildasin, Report prepared for the Department of Finance, Ottawa, 1990, 87 pp.
- “Evaluating Investment Incentives in Developing Countries,” with Anwar Shah, Report prepared for The World Bank, Washington, September, 1990, 96 pp. (World Bank Policy Research Working Paper WPS 1011, No. 1992)
- “The Role of Equity Considerations in the Provision of Passenger Transport Services,” Report prepared for the Royal Commission on National Passenger Transportation Services, Ottawa, February, 1991, 45 pp.

- "The Constitutional Division of Powers: An Economic Perspective," Report prepared for the Economic Council of Canada, Ottawa, April, 1991, 115 pp.
- "Mechanisms for Financing Native Self-Government," Report prepared for the Executive Council, Government of Yukon, Whitehorse, August, 1991, 71 pp.
- "The Taxation of Natural Resources: Principles and Policy Issues," with Frank Flatters, Report prepared for The World Bank, Washington, October, 1991, 57 pp. (World Bank Policy Research Working Paper WPS 1210, No. 1993)
- "Required Returns on Investment by Small and Large Firms in Thailand: Cost of Capital Differentials and the Fiscal Environment," with Frank Flatters and Jean-François Wen, Report prepared for the Thailand Development Research Institute, 1992, 62 pp.
- "Fiscal Federalism Dimensions of Tax Reform," with Sandra Roberts and Anwar Shah, Report prepared for the International Development Research Corporation, 1994, 27 pp.
- "The Reform of Fiscal Systems in Developing Countries: A Federalism Perspective," with Sandra Roberts and Anwar Shah, Report prepared for the World Bank, 1994, 68 pp. (World Bank Policy Research Working Paper WPS 1259, Nov. 1994); reprinted in *Vigesimo Sextas Jornadas de Finanzas Publicas* (Córdoba, Mexico: Universidad Nacional de Córdoba), 1994, 15.3-56.
- "Fiscal Federalism Dimensions of Tax Reform in Developing Countries," with Sandra Roberts and Anwar Shah, World Bank Policy Research Working Paper WPS 1385, Nov. 1994, 29 pp.
- "Financing Aboriginal Self-Government," with Victoria Barham, Report prepared for the Royal Commission on Aboriginal Peoples, 1994, 83 pp.
- "Reforming the Fiscal Arrangements in Argentina: Lessons from Industrialized Countries," Report prepared for The World Bank, Washington, 1996, 70 pp.
- "The Interaction of Federal and Provincial Taxes on Businesses," with Marianne Vigneault, Technical Committee on Business Taxation, Working Paper 96-11, Department of Finance, Ottawa, Dec. 1996, 29 pp.
- "Tax Policy in Canada," Report prepared for the OECD, Paris, 1997, 25 pp.
- "Reforming Social Security in Thailand: Issues and Alternatives," with Frank Flatters and Katherine Cuff, Report prepared for the Thailand Development Research Institute, 1997, 31 pp.
- "The Economic Evaluation of Projects," Report prepared for The World Bank, 1998, 53 pp.
- "Evaluating Public Pensions," with Katherine Cuff, Report prepared for The World Bank, 1998, 73 pp.
- "Burden Sharing or Dividing the Spoils?," prepared for the Committee for the Forum of Federations, 1999, 13 pp.
- "Fiscal Federalism in Canada," with Ronald Watts, prepared for Institute of Intergovernmental Relations, Russia Project on Federalism, 2000, 60 pp.
- "Fiscal Federalism in Canada, the USA and Germany: Final Report," with Ronald Watts, prepared for Institute of Intergovernmental Relations, Russia Project on Federalism, 2001, 54 pp.



- “Dimensions of Choice: The Role of the Federal Government in Health Care,” with Keith Banting, Prepared for the Romanow Commission on the Future of Health Care in Canada, 2002, 58 pp.
- “Lessons from Decentralization Experience in South Asia,” Report prepared for the World Bank, 2002, 17 pp.
- “The Role of the Inter-Governmental Fiscal System in Funding Provincial Spending on Poverty Alleviation,” prepared for the Financial and Fiscal Commission, Republic of South Africa, 2002, 15 pp.
- “Options for Fiscal Federalism,” Report prepared for Royal Commission on Renewing and Strengthening Our Place in Canada, Newfoundland, 2003, 44 pp.
- “The Equalization of Property Tax Revenues,” prepared for Finance Canada, 2003, 37 pp.
- “Review of the Intergovernmental Fiscal System: Poverty Targeting,” prepared for the Financial and Fiscal Commission, Republic of South Africa, 2003, 22 pp.
- “How Well is the Equalization System Addressing Fiscal Disparities,” prepared for the Government of Prince Edward Island, 2004, 35 pp.
- “Iraq: Considerations on Intergovernmental Fiscal Relations for the Constituent Assembly,” with Ehtisham Ahmad, Giorgio Brosio, Bob Ebel and Bob Searle, prepared for the Fiscal Affairs Department of the IMF, International Monetary Fund Working Paper WP/05/69, 2005, 19 pp.
- “Evaluating the Equalization Program,” prepared for the Expert Panel on Equalization and Territorial Formula Financing, Ottawa, 2005, 40 pp.; and “Addendum to Evaluating the Equalization Program: The Choice of the Standard in the RTS,” 2 pp.
- “Review of Tax Expenditures and Evaluations,” prepared for the Department of Finance, Ottawa, October 2006, 32 pp.
- “The Design of a VAT for Multi-Government Jurisdictions: Lessons from Canada,” prepared for the Dubai Economic Council, August, 2008, 25 pp.
- “Review of IMF Research on Tax Policy,” with Christopher Heady and Henrik Kleven, Background Paper, Independent Evaluation Office, IMF, Washington, 2010, 20 pp.
- “VAT Administration and Revenue Sharing in Canada,” prepared for the Dubai Economic Council, August, 2011, 15 pp.

## Invited Public and Plenary Lectures

- Invited Lecture at Canadian Economics Association Annual Meetings, Halifax, 1981 (“Recent Developments in Regional Economic Policy”).
- Busteed Memorial Lecture at University College, Cork, April 21, 1987 (“The Composition of the Government Budget and Capital Formation”).
- National Science Council of Taiwan Invited Lecturer, Sun Yat-sen Institute, Academia Sinica, Taiwan, April, 1990.
- Public Lecture for Excellence in Research Prize, Queen’s University, September 19 1992, (“Recent Advances in the Theory of the Role of Government in the Economy”).
- E.S. Woodward Lecture at the University of British Columbia, February 23, 1995 (“The Changing Face of Canadian Federalism: The Fiscal Dimension”).
- The Vancouver Institute Lecture, February 25, 1995 (“Reforming Social Policy: Can the Federal Government Deliver”).
- John Graham Lecture at the Atlantic Canada Economics Association meetings, Fredericton, New Brunswick, October 20, 1995 (“The Changing Face of Canadian Federalism: Implications for the Atlantic Provinces”).
- John Graham Memorial Lecture at Dalhousie University, March 14, 1996 (“The Folly of Decentralizing the Federation”).
- Presidential Address to the Canadian Economics Association Annual Meetings, Memorial University, June 7, 1997 (“Public Economics and the Theory of Public Policy”).
- Invited Lecture to the Canadian Economics Association Annual Meetings, University of British Columbia, June 2, 2000 (“The Theory of Redistribution”).
- Invited Lecture at 57th Congress of the International Institute of Public Finance, University of Linz, Austria, August, 2001 (“The Role of Public Choice Considerations in Normative Public Economics”).
- Invited Lecture at CESifo Conference on Venture Capital, Entrepreneurship, and Public Policy, Munich, Germany, November 22, 2002 (“Information Problems in Start-Up Entrepreneurship: The Public Finance View”).
- Canadian Studies Invited Lecture, Mount Allison University, February 18, 2003 (“In Defence of Equalization”).
- Invited Lecture at Area Conference on Public Economics, CESifo, Munich, Germany, May 10, 2003 (“The Theory and Practice of Equalization”).
- Invited Lecture at Les Journees du CIRPEE (Centre Interuniversitaire sur le Risque, les Politiques Economiques et l’Emploi), Orford, Quebec, October 17, 2003 (“Financing New Investments under Asymmetric Information: A General Approach”).
- Faculty of Science Public Lecture, University of Windsor, November 18, 2003 (“Should the Canadian Federation be Rebalanced?: A Memo for Paul Martin”).
- Seminar at the IMF Institute Economics Training Program, Washington, D.C., September 10, 2004 (“The Role of Intergovernmental Grants in Federations”).

- Public Lecture at St. Francis Xavier University, Antigonish, Nova Scotia, January 25, 2005 (“Offshore Oil, Equalization, and Flags of Convenience”).
- Invited Lecture at the Workshop on Fiscal Federalism, University of Barcelona, June 6, 2005 (“The Theory of Vertical Fiscal Imbalance”).
- Invited Lecture at the Ministry of Internal Affairs and Communications, Tokyo, Japan, June 28, 2005 (“Fiscal Decentralization and the Role of Equalizing Transfers”).
- Invited Lecture at the Atlantic Canada Economics Association Annual Meetings, Dalhousie University, October 21, 2005 (“Equalization at the Crossroads: Can it Cope with the Emerging Imbalances?”).
- Invited Lecture at the XIth Spring Meeting of Young Economists, Universidad Pablo Olavide, Seville, Spain, May 27, 2006 (“Financing and Taxing New Firms under Asymmetric Information”).
- Invited Lecture at the Research Council of Norway Research Forum on Taxation — Skatteforum 2006 — Holmsbu, Norway, June 14, 2006 (“Taxation and Entrepreneurship”).
- Invited Lecture at the Second Summer School in Public Economics, Andrew Young School of Policy Studies, Georgia State University, Atlanta, Georgia, July 10, 2006 (“Theoretical Research in Public Economics: Issues and Challenges”).
- Invited Lecture at the Sixth Journ’ees d’/’economie publique Louis-André Gérard-Varet, Institut d’Économie Publique, Marseille, France, June 14, 2007 (“Commitment and Matching Contributions to Public Goods”).
- Invited Lecture at the Public Economics Theory Conference (PET07), Vanderbilt University, Nashville, Tennessee, July 6, 2007 (“Optimal Tax Design and Enforcement with an Informal Sector”).
- Invited Lecture at the 15th Spanish Public Economics Conference (XV Encuentro de Economía Publica), University of Salamanca, Spain, February 7, 2008 (“Entrepreneurship and Asymmetric Information in Input Markets”).
- Invited Lecture at the 2008 APJAE Symposium on Public Policies and Social Welfare, City University of Hong Kong, May 16, 2008 (“Pigouvian Taxation in a Ramsey World”).
- Inaugural Lecture for the David Chadwick Smith Chair in Economics, Queen’s University, October 23, 2008 (“Universities Policy Ten Years after the Smith Report”).
- McGee Public Policy Lecture, Vanderbilt University, December 1, 2008 (“The Case for Inheritance Tax”).
- The Harry Kitchen Lecture, Trent University, October 8, 2009 (“Canada’s Coming Fiscal Challenges”).
- The Munich Lectures, Centre for Economic Studies, University of Munich, November 17–19, 2009 (“From Optimal Tax Theory to Tax Policy: Retrospective and Prospective Views”).
- Seminar at the IMF Institute Economics Training Program, Washington, D.C., March 29, 2010 (“Fiscal Federalism”).

The Mundell-Huang Da Lecture, Renmin University, Beijing China, May 17, 2011 (“Reassessment of the Tiebout Model”).

Invited lecture at CESifo-IRES Conference on Taxation, Transfers and the Labour Market, Louvain la Neuve, Belgium, June 16, 2011 (“Optimal Income Taxation and the Labour Market: An Overview”).

Invited lecture at WZB Conference on Unraveling States? Mergers, Secessions and (De)centralisation, Berlin, Germany, November 9, 2011 (“The Evolution of Fiscal Federalism since Tiebout”).

Invited lecture at Vanderbilt Taxation Theory Conference Conference, Nashville, USA, May 18, 2012 (“Optimal Income Tax with Uncertain Earnings”).

Invited lecture at Max Planck Institute for Tax Law and Public Finance, Munich, Germany, July 10, 2012 (“Tax Policy for the 21st Century: The Evolution of Tax Reform Principles and Practices”).

Invited lecture at the International Institute of Public Finance 69th Annual Congress, Taormina, Italy, August 22, 2013 (“Principles and Practices of Fiscal Federalism: Lessons from OECD Federations”).

Special Lecture in Memory of Peter Townley, Atlantic Canada Economics Association 41st Annual Conference, Memorial University of Newfoundland, St. John’s, October 18, 2013 (“Dutch Disease in a Federal Context: Challenges for Canadian Policy-Makers”).

ITD Global Conference on Tax and Intergovernmental Relations, Marrakech, Morocco, December 3, 2013 (“Principles and Practices of Fiscal Federalism: Lessons from OECD Federations”).

Invited Lecture at the Tenth Summer School in Public Economics, Andrew Young School of Policy Studies, Georgia State University, Atlanta, Georgia, July 7, 2014 (“Optimal Income Taxation and Policy”).

Purvis Luncheon Address, Canadian Economics Association Annual Meetings, Ryerson University, Toronto, May 30, 2015 (“Tax Policy for a Rent-Rich Economy”).

Invited Lecture at the Public Economics Theory Conference (PET15), University of Luxembourg, Luxembourg, July 3, 2015 (“Cash-Flow Business Taxation Revisited: Bankruptcy, Risk Aversion and Asymmetric Information”).

Invited Lecture at CORE@50 Conference, Université catholique de Louvain, Belgium, May 23, 2016 (“A Critical Appraisal of Optimal Income Tax Methodology”).

## Other Activities

- Invited to deliver two-week course for University teachers by Yrjö Jahnsson Foundation, Helsinki Finland, August, 1988
- Invited to give a series of lectures on “Fiscal Aspects of Pensions and Social Security” to the Netherlands Graduate School of Economics, Tinbergen Institute, Rotterdam, December, 1993
- Invited to give a series of lectures on “The Public Provision of Private Goods” at Uppsala University, Sweden, May, 1995
- Invited to deliver one-week course on fiscal federalism to the Finnish Postgraduate Programme in Economics, University of Helsinki, Finland, June, 1999
- Invited to deliver a short course on “The Theory of Redistribution under Imperfect Information,” May, 2000, CES, University of Munich
- Canadian Studies Visiting Scholar, Mount Allison University, February, 2003
- Invited to deliver a two-week course on Public Economic Theory at the Institute for Advanced Studies, Wuhan University, China, April-May, 2004
- Participated in IMF High-Level Workshop on Fiscal Federalism for Iraqi Officials, Beirut, Lebanon, December, 2004
- Invited to deliver a course on Public Economics to PhD students at the University of Barcelona, Spain, June, 2005
- Invited to give a series of lectures on Research in Public Economics, National Taiwan University, June, 2007
- Invited to deliver a course on Public Economics to Swiss PhD students at the University of Fribourg, Switzerland, April, 2008
- Member of the Independent Expert Group of the Commission on Scottish Devolution, 2008–09
- Invited to deliver a course on Public Economics to Norwegian PhD students at the Norwegian School of Economics and Business Administration, Bergen, Norway, April, 2009
- Invited to deliver a course on Public Economics to Swiss and Italian PhD students at the University of Lugano, Switzerland, June, 2010
- Invited to deliver a course on Public Economics to Graduate students at the Central University of Finance and Economics, Beijing, China, May, 2011, 2012, 2013
- Invited to deliver lectures on Public Economics to PhD students at the University of Tokyo, Japan, December, 2011
- Invited to deliver lectures on Fiscal Federalism to PhD students at the ERSA 2012 Summer School, Umeå University, Sweden, July, 2012
- Invited to deliver a course on Public Economics to Graduate students at the Southwestern University of Finance and Economics, Chengdu, China, October, 2012
- Invited to deliver a course on Public Economics to Nordic PhD students at Oslo Fiscal Studies, the University of Oslo, Norway, March, 2014
- Invited to deliver a short course on Optimal Income Taxation and Policy to PhD students at the University of Luxembourg, May, 2014

## Editorial Responsibilities

Editor, *Journal of Public Economics*, 2003–2008  
Co-Editor, *Journal of Public Economics*, 1999–2002  
Co-Editor, *German Economic Journal*, 1999–2002  
Managing Editor, *Canadian Journal of Economics*, 1987–1993  
Editorial Board, *American Economic Review*, 1991–1994  
Editorial Board, *International Taxation and Public Finance*, 1992–  
Associate Editor, *Journal of Public Economic Theory*, 1998–2000  
Editorial Advisory Board, *National Tax Journal*, 1998–  
Editorial Board, *Canadian Tax Journal*, 1999–  
Editorial Board, *Public Finance and Management*, 1998–  
Editorial Board, *e-Journal of Tax Research*, 2003–  
Editorial Board, *Regional Science and Urban Economics*, 2004–10  
Panel member, *Economic Policy*, 2009–20  
Advisory Board, *FinanzArchiv*, 2009–13  
Editorial Board, *American Economic Journal: Economic Policy*, 2010–16  
Editorial Board, *Hacienda Pública Española/Review of Public Economics*, 2013–  
Editorial Board, Mowat Centre, 2014–  
Contributing Editor, Current Tax Reading, *Canadian Tax Journal*, 2015–