CURRICULUM VITAE

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Personal Information

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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
David Chadwick Smith Chair in Economics Emeritus, Queen's, 2013–

HONOURS:
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 of the 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
Doctor Honoris Causa, Uppsala University, 2016
Doctor Honoris Causa, University of Barcelona, 2022

Professional Positions

Member, CESifo Research Network
Affiliated Member, Norwegian Centre for Taxation
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)
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
Scientific Council, School of Public Policy, University of Calgary, 2018–20
Advisory Board, Intergovernmental Fiscal Relations Commission, 2020–
Advisory Board, Fiscal Federalism Policy Network, 2021–
Honorary Member of the Ibero-American Association for Local Financing, 2021–
Honorary President of the Advisory Council of the Fiscal Federalism Observatory, Barcelona Institute of Economics, University of Barcelona, 2024–

Publications

Books and Monographs

The Impact of the Mining Industries on the Canadian Economy, with John M. Treddenick, (Kingston: Centre for Resource Studies, 1977), 117 pp.

Public Sector Economics (Cambridge, Mass.: Winthrop Publishers, 1979) 467 pp.

Canadian Tax Policy, with Harry 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 Frank R. Flatters, (Ottawa: Economic Council of Canada 1982), 68 pp.

Public Sector Economics, Revised Edition, with David 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 Neil Bruce, (Oxford: Basil Blackwell, 1984), 344 pp.

Canadian Tax Policy, Revised Edition, with Harry M. Kitchen, (Toronto: Canadian Tax Foundation, 1984), 390 pp.

Taxes on Capital Income in Canada: Analysis and Policy, with Neil Bruce and Jack M. Mintz, (Toronto: Canadian Tax Foundation, 1987), 176 pp.

Taxes and Savings in Canada, with Charles M. Beach and Neil 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 (New York: W.W. Norton, 1994), 1176 pp.

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.

Canadian Tax Policy, Third Edition, with Harry 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.

Tax Policy: Principles and Lessons, with Katherine Cuff, Cambridge Elements in Public Economics (Cambridge, UK: Cambridge University Press, 2022), 83 pp.

Edited Volumes

Canadian Banking and Monetary Policy, edited with James Cairns and Helmut 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 Martin Prachowny and Shlomo 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. Bromnley (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.

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“The Effect of Corporate Tax Changes by Industry on Employment in Canada: A Short Run Analysis,” with John 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. Bromnley (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 John M. Treddenick, *Public Finance Quarterly* **5** (July 1977), 303–28.

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“A General Equilibrium Computation of the Effects of the Canadian Tariff Structure,” with John M. Treddenick, *Canadian Journal of Economics* **11** (August 1978), 424–46.

“A Characterization of Piecemeal Second Best Policy,” with Richard G. Harris, *Journal of Public Economics* **8** (Oct. 1977), 169–90.

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“Long-Run Tax Incidence: A Comparative Dynamic Approach,” *Review of Economic Studies* **46** (July 1979), 505–11.

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"Unemployment Insurance and Redistributive Taxation," with Andrew J. Oswald, *Journal of Public Economics* **20** (March 1983), 193–210.

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"Issues in the Measurement of Marginal Effective Tax Rates," *Hacienda Pública Española/Revista de Economía Pública* **100** (1986), 19–39.

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"Social Security and the Failure of Annuity Markets," with Peter 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.

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"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 David 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.

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"Public Goods, Self-Selection and Optimal Income Taxation," with Michael Keen, *International Economic Review* **34** (August, 1993), 463–78.

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"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.

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"Education and the Poverty Trap," with Victoria Barham, Maurice Marchand and Pierre Pestieau, *European Economic Review* **39**, (1995), 1257–75.

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"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.

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"Are Tax Incentives Biased Against Small Firms in Thailand?," with Frank Flatters and Jean-François 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 Victoria 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 Raghbendra 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 Economique* **75** (1-3, 1999), 29–65; reprinted in *Économie Publique*, edited by Nicolas Marceau, Pierre Pestieau, and François Vaillancourt (Paris:

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"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.

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"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.

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"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.

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"Tagging and Redistributive Taxation," with Pierre Pestieau, *Annales d'Économie et de Statistique* **83-84** (Juillet/Decembre, 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.

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"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$^{\text{th}}$ Issue, (1, 2012) 15–39.

"Reassessment of the Tiebout Model," with Jean-François Tremblay, *Journal of Public Economics* **96**, (11–12, 2012), 1063–78.

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"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.

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"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.

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"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 Interpersonal 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.

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"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.

"The Tenuous Case for an Annual Wealth Tax," with Pierre Pestieau in *IEB Report*

4, 2017 (Barcelona: Institut d'Economia de Barcelona, 2017), 7–9.

"A Fiscal Federalism Framework for Financing Infrastructure," with Harry Kitchen, in John R. Allan, David L.A. Gordon, Kyle Hanniman, André Juneau and Robert A. Young (eds.), *Canada: The State of the Federation 2015, Canadian Federalism and Infrastructure* (Montreal and Kingston: McGill-Queen's University Press, 2018), 75–113.

"Decentralisation in a Globalised World: Consequences and Opportunities," with Sean Dougherty, in Junghun Kim and Sean Dougherty (eds.), *Fiscal Decentralisation and Inclusive Growth in Asia*, OECD Fiscal Federalism Studies (Paris: OECD Publishing, 2019), 17–26.

"The Canada Health Transfer: Past, Present and Future," in André Lecours, Daniel Béland, Trevor Tombe and Eric Champagne (eds.), *Fiscal Federalism in Canada: Analysis, Evaluation, Prescription* (Toronto: University of Toronto Press, 2023), Chapter 5, 91–111.

"Renewing the Social Contract and Fostering Innovation to Build a Stronger Post-Covid Economy," with Vic Adamowicz, Dan Breznitz, Christopher Cotton, Stewart Elgie, Evelyn Forget, Richard Gold, Esyllt Jones, Fabian Lange, Nathalie de Marcellis-Warin, Christopher McCabe, Stuart Peacock and Lindsay Tedds, in Christopher Cotton (ed.) *The State of the Federation: Lasting Disruption: COVID-19's Impact on Canadas Health, Economy, and Society* (Kingston: McGill-Queen's University Press) Chapter 14, forthcoming.

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 fur Nationalokonomie*, 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 fur Nationalokonomie*, 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 fur Nationalokonomie*, 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.

Commissioned Reports

"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 Neil 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, Washington, D.C., 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.

"Equalization Transfers: Their Rationale and Design," prepared for the International Monetary Fund, Washington, 2018, 22 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, Antogonish, 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 Economia 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 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").

Invited Lecture at Norwegian Center of Taxation and NHH Fall Conference, Bergen, Norway, October 2, 2017 ("Cash Flow Corporate Taxation in a Second-best Setting").

Invited Lecture at the Joint Workshop on Fiscal Federalism, Universidade Católica de Brasilia, Brazil, May 10, 2018 ("Fiscal Federalism Issues in Resource-Rich Federations").

Eric J. Hanson Lecture, Institute for Public Economics, University of Alberta, October 11, 2018 ("An Agenda for Tax Reform in Canada").

Invited Lecture at the Collaborative Applied Research in Economics, Memorial

University, November 14, 2018 ("Implementing a Basic Income Guarantee in Canada: Prospects and Problems").

Invited Lecture at the Annual Conference of the Japan Institute for Public Finance, Yokohama National University, October 20, 2019 ("A Critical Appraisal of Optimal Tax Methodology").

Finance Canada Tax Policy Research Seminar, September 26, 2024, ("Proposals for Fundamental Tax Reform").

Other Activities

Invited to deliver two-week course for University teachers by Yrho Jahnssen 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, *Elements of Public Economics Series*, Cambridge University Press, 2016–23
Contributing Editor, Current Tax Readings, *Canadian Tax Journal*, 2015–21
Editor, *Journal of Public Economics*, 2003–08
Co-Editor, *Journal of Public Economics*, 1999–2002
Co-Editor, *German Economic Journal*, 1999–2002
Managing Editor, *Canadian Journal of Economics*, 1987–93
Editorial Board, *American Economic Review*, 1991–94
Editorial Board, *International Taxation and Public Finance*, 1992–2002
Associate Editor, *Journal of Public Economic Theory*, 1998–2000
Editorial Advisory Board, *National Tax Journal*, 1998–2017
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, 2014–18
Editorial Board, *Research in Economics*, 2017–19
Advisory Editor, *Journal of Public Economic Theory*, 2021–