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Business address:

Department of Economics
University of Toronto
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Education

Ph.D., Economics, Stanford University Title: <i>Three Essays in Public Economics</i> Advisers: J. Stiglitz (chair), P. Hammond, K. Judd	1990-95
M.A., Economics, University of British Columbia	1987-88
B.A. (Honours), Economics, McGill University	1983-86

Employment

Professor, Department of Economics University of Toronto	2006–present
Associate Professor, Department of Economics University of Toronto	2001–2006
Assistant Professor, Department of Economics University of Toronto	1995–2001
<i>Visiting positions:</i>	
Center for Economic Studies, University of Munich	autumn 2005
STICERD, London School of Economics	2001–2002
Department of Finance, Canada	2008–2009

Honours, fellowships, and professional service

Co-Editor, <i>Canadian Journal of Economics</i>	2007-10
Associate Editor, <i>Journal of Public Economics</i>	2005-09
Associate Editor, <i>International Tax and Public Finance</i>	2004-
Executive Council Member, Canadian Economics Association	2004–2007
Co-Editor-in-Chief, <i>International Tax and Public Finance</i>	2002–2004
Advisory Board member, John Deutsch Institute, Queen's University	2006-09
International Research Fellow, Oxford Centre for Business Taxation	

Research Fellow, C. D. Howe Institute	
Fellow, CESifo Network	
John C. Polanyi Prize in Economics	1999
SSHRC, Standard research grant	1996-99
Alfred P. Sloan Foundation, Dissertation fellowship	1995
SSHRC, Dissertation fellowship	1990-94
Stanford University, University fellowship (<i>declined</i>)	1990

Research

Journal articles (Refereed)

- “Do fiscal transfers alleviate business tax competition? Evidence from Germany,” with Peter Egger and Marko Koethenbueger, *Journal of Public Economics*, forthcoming.
- “In praise of tax havens: International tax planning and foreign direct investment,” with Qing Hong, *European Economic Review*, forthcoming.
- “The impact on investment of replacing a retail sales tax by a value-added tax: Evidence from Canadian experience,” with Richard Bird, *National Tax Journal*, forthcoming.
- “The economic incidence of replacing a sales tax with a value-added tax: Evidence from the Canadian experience,” with Richard Bird, *Canadian Public Policy*, forthcoming.
- “Raising taxes through Equalization,” *Canadian Journal of Economics* 40 (4), November 2007, 1188–1212.
- “Fiscal restraint and voter welfare” with Tim Besley, *Journal of Public Economics* 91 (3-4), April 2007, pp. 755–773.
- “Tax support for the disabled in Canada: Economic principles and options for reform,” with Mark Stabile, *Canadian Tax Journal*, 2006.
- “Efficiency consequences of local revenue equalization: Tax competition and tax distortions,” with Sam Bucovetsky, *Journal of Public Economic Theory* 8, 2006, 119–144.
- “Tax credits, insurance, and the use of medical care,” with Mark Stabile, *Canadian Journal of Economics* 38, 2005, 345–365; also National Bureau of Economic Research Working Paper No. 9855.
- “Equalization and stabilization,” *Canadian Public Policy*, June 2004.
- “Income shifting, investment, and tax competition: Theory and evidence from provincial taxation in Canada,” with Jack Mintz, *Journal of Public Economics* 88(6), June 2004, pp. 1149–1168.
- “Transferencias intergubernamentales y finanzas municipales en Colombia,” (Intergovernmental transfers and municipal finance in Colombia, in Spanish), with J. Chaparro and J. G. Zapata, *Coyuntura Económica* 34 (March, 2004), 105–127.
- “Corporate lobbying and commitment failure in capital taxation,” with Nicolas Marceau, *American Economic Review* 93 (1) (March, 2003), pp. 241–251.
- “Is targeted tax competition less harmful than its remedies?” with Eckhard Janeba, *International Tax and Public Finance* 10(3) (May, 2003), pp. 259–280.
- “Intergovernmental fiscal transfers: International lessons for developing countries,”

with Richard Bird, *World Development* 30 (June, 2002), 899–912.

“Reforming the direct–indirect tax mix,” *International Tax and Public Finance* 9 (March, 2002), 141–153.

“Tax-exempt investors and the asset-allocation puzzle,” with Jack Mintz, *Journal of Public Economics* 83 (February, 2002), pp. 195–215.

“Competitive insurance markets with two unobservables,” *International Economic Review* 41 (February, 2000), pp. 153–169.

“An empirical study of matching grants: The ‘cap on CAP’,” with Michael Baker and Abigail Payne, *Journal of Public Economics* 72 (May, 1999), pp. 269–289.

“A simple proof of the efficiency of the poll tax,” *Journal of Public Economics* 71 (February, 1999), pp. 459–465.

“Taxation and deadweight loss in a system of intergovernmental transfers,” *Canadian Journal of Economics* 31 (February, 1998), pp. 189–206.

“Majority voting with single-crossing preferences,” with Joshua Gans, *Journal of Public Economics* 59 (February, 1996), pp. 219–238.

“An Environmental CGE model of Canada and the United States,” with Louis Beauséjour and Gordon Lenjosek, *The World Economy* 18 (May, 1995), pp. 457–488.

Refereed chapters in books

“Incentives for public investment under fiscal rules”, with Jack Mintz, in G. Perry, L. Serven and R. Suescun, eds., *Fiscal policy, stabilization and growth: Prudence or abstinence?*, The World Bank, 2007.

“Equalization and resource taxation,” in Paul Boothe and François Vaillancourt, eds., *A Fine Canadian Compromise: Perspectives of the report of the Expert Panel on Equalization and Territorial Formula Finance*, Edmonton: Institute for Public Economics, 2007.

“The incentive effects of grants,” in *Theory and Practice of Intergovernmental Transfers*, ed. R. Boadway and A. Shah, MIT Press, 2007.

“Political agency and public finance,” with Tim Besley, in *Principled Agents? The Political Economy of Good Government* by Tim Besley, Oxford University Press, 2006.

“Intergovernmental transfers and municipal finance in Colombia,” with J. Chaparro and J. G. Zapata, Richard Bird, James Poterba and Joel Slemrod, eds., *Fiscal Reform in Colombia: Problems and Prospects*, MIT Press, 2006.

“The taxation of tobacco,” with Sijbren Cnossen, in *The Economics of Excise Taxation*, ed. S. Cnossen, Oxford University Press, 2004.

“Tax policy and tax research in Canada,” with Richard Bird, *The State of Economics in Canada: Festschrift in Honour of David Slater*, (Kingston, John Deutsch Institute), 2001, pp. 59–76.

Other publications (Not refereed)

“The Evolution of Federal Transfers since the O’Brien Report,” in C. Beach and B. Dahlby, eds., *The 2009 Federal Budget: Challenge, Response and Retrospect*, Kingston: John Deutsch Institute.

“Lessons in Harmony: What Experience in the Atlantic Provinces Shows About the Benefits of a Harmonized Sales Tax,” *C. D. Howe Commentary* 257, July 2007.

- “Incentives for public investment under fiscal rules,” with Jack Mintz, World Bank Policy Research Working Paper, no. 3860, 2006.
- “The GST cut and fiscal imbalance,” with Richard Bird, in *The 2006 Federal Budget: Focussing on Priorities*, ed. by Charles Beach, Michael Smart, and Thomas Wilson, Kingston: John Deutsch Institute.
- “Federal Transfers: Principles, Practice, and Prospects,” C. D. Howe Working Paper, September 2005.
- “Some notes on Equalization reform,” Technical Brief, Expert Panel on Equalization and Territorial Formula Finance, July 2005.
- “Brooking no favourites: A new approach to regional development policy for the Atlantic provinces,” with Jack Mintz, *Commentary*, C.D. Howe Institute, 2003.
- “Intergovernmental fiscal transfers: Some lessons from international experience,” with Richard Bird, in *International Symposium on Intergovernmental Transfers in Asian Countries: Issues and Practices* (Tokyo: Asian Public Policy Program, Graduate School of International Corporate Strategy, Hitotsubashi University, 2002), pp. 7–39.
- “Redistribution, risk, and incentives in Equalization: A Comparison of RTS and macro approaches,” Institute for Intergovernmental Relations, Queen’s University, 2002, 17 pp.
- “How do recent tax reform initiatives affect household behaviour?” *The 2000 Federal Budget: Retrospect and Prospect*, (Kingston, McGill–Queen’s University Press), 2001, pp. 102–112.
- “Personal finances of Urology residents in Canada,” with Joel Teichman and two others, *Canadian Journal of Urology* 7 (December, 2000), 1149–1155.
- “What’s the cost of the foreign property limit in Canada’s pension rules?” with Kevin Milligan, *Policy Options* 21 (March, 2000), pp. 36–40.
- “Recent developments in tax coordination: A panel discussion,” *Canadian Tax Journal* 48 (June, 2000), pp. 389–443, rapportage and introduction, with Jack Mintz.
- “Public debt” and “Public expenditure,” with Richard Bird, *The Canadian Encyclopedia*, (Toronto, McLelland and Stewart), 1999.
- “The impact of federal fiscal arrangements: Evidence from the ‘cap on CAP’,” with Michael Baker and Abigail Payne, *Policy Options* 19 (November, 1998), pp. 56–59.
- “Professional corporations,” with Frank Mathewson, *New Palgrave Dictionary of Economics and the Law*, ed. by Peter Newman, (London, Macmillan), 1998.
- “Fiscal arrangements in Canada: An analysis of incentives,” with Richard Bird, *Proceedings of the National Tax Association Annual Conference on Taxation*, Boston, 1996.

Popular articles

- “Off-key opposition to sales tax harmony,” *Toronto Star*, May 8, 2009.
- “The lab results are in on tax reform,” with Finn Poschmann, *National Post* (Toronto), July 28, 2007.
- “Transfer real taxing power to the provinces,” with Richard Bird, *National Post* (Toronto), June 27, 2006.

“Priming the pump: The politics of federal spending in Canada,” with Kevin Milligan, CBC.ca web site, May 2004.

“A better way to prime the East Coast pump,” with Jack Mintz, *National Post* (Toronto), December 10, 2003.

“Why Quebec’s tax-point transfers are a good idea,” with Jack Mintz, *National Post* (Toronto), March 25, 2002.

Working papers

“The evolution of federal transfers since the O’Brien report,” May 2009.

“Disproportionate influence? Special-interest politics under proportional and majoritarian electoral systems,” with Peter Egger and Marko Koethenbueger, November 2007.

“Term limits and electoral accountability,” with Daniel Sturm, revised version, May 2007.

“Regional grants as pork barrel politics,” with Kevin Milligan, April 2006.

“Limited liability and the development of capital markets,” with Ed Nosal, revised version, April 2006.