

CURRICULUM VITAE

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EDUCATION: B.Eng. (Chem.), Royal Military College of Canada
B.A. (P.P.E.), B.Phil. (Econ.), University of Oxford
Ph.D. (Econ.), Queen's University

EMPLOYMENT: 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

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
SSHRCC Leave Fellowship, 1980-81; 1986-87
Fellow, Royal Society of Canada, 1986
Queen's University Prize for Excellence in Research, 1991
Queen's Economics Department Research Prize, 2005
Officer of the Order of Canada, 2008
Distinguished CES Fellow, 2009
Excellence in Refereeing Award 2011: *American Economic Review*

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–
Editorial Board, *American Economic Journal: Economic Policy*, 2010–

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
Member of the Board of Management, International Institute of Public Finance,
1998–2004
Faculty Associate, Institute of Intergovernmental Relations, Queen's University,
2002–
Associate Member, Centre Interuniversitaire sur le Risque, les Politiques Économ-
iques et l'Emploi (CIRPÉE)
Member of the CESifo Research Network
Fellow, Institute of Intergovernmental Relations, School of Policy Studies, Queen's
University, 2002–
Canadian Studies Visiting Scholar, Mount Allison University, February, 2003
Honorary Life Member, Atlantic Canada Economics Association, October, 2004–
Member of Academic Panel, Fiscal Affairs Department, International Monetary
Fund, 2005–07
Executive Vice President, International Institute of Public Finance, 2006–09
Member of Scientific Advisory Council, IFO Institute, Munich, 2008–12
Member of Scientific Advisory Board, Max Planck Institute for Intellectual Prop-
erty, Competition and Tax Law, 2009–15
President, International Institute of Public Finance, 2009–12

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; and 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.
- "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.
- “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/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.
- “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.
- “Reassessment of the Tiebout Model”, with Jean-François Tremblay, *Journal of Public Economics*, forthcoming.
- “International Lessons in Fiscal Federalism Design”, *eJournal of Tax Research* **10**, (1, 2012), 21–48.
- “Optimal Income Taxation and the Labour Market: An Overview”, with Jean-François Tremblay, *CESifo Economic Studies*, forthcoming.
- “Recent Advances in Optimal Income Taxation”, *Hacienda Pública Española/Revista de Economía Pública*, Special 200th Issue, 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.
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- “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 Corpora-

- tion, 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.
- “The Design of Employment Insurance in a Federation”, with Jean-Denis Garon, prepared for the Mowat Centre Task Force on Employment Insurance, August, 2011, 33 pp.

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 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*, forthcoming.

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 Journées 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’/’conomie 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”).

Other Activities

- Invited to deliver two-week course for University teachers by Yrho Jahnsen 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
- 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

Invited to deliver lectures on Public Economics to PhD students at the University of Tokyo, Tokyo, Japan, December, 2011