

Curriculum Vitae

Kenneth James McKenzie

Last updated March 2022

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Education

Ph.D., Economics, Queen's University, Kingston, Ontario 1990
M.A., Economics, University of Calgary, Calgary, Alberta 1985
B.Comm. (High Honours, Distinction) University of Saskatchewan, Saskatoon, Saskatchewan 1982

Employment

Department of Economics, University of Calgary

Department Head: 2007-2010, 2014-2015.

Professor, July 1999-Current.

Associate Professor, July 1995-1999.

Assistant Professor, January 1992-1995.

Research Director, The School of Public Policy, University of Calgary, August 2020-September 2021

Director, Tax and Economic Growth Program, The School of Public Policy, University of Calgary, July 2011-2014.

Director, Institute for Advanced Policy Research (IAPR), University of Calgary, July 2004-July 2006.

Department of Economics, University of Toronto, Assistant Professor, July 1990-December 1991.

Department of Finance Canada, Tax Policy Officer, Business Tax Policy, May 1984-September 1986.

Selected Honours and Appointments

- Distinguished Fellow, The School of Public Policy, University of Calgary, 2014-
- Fellow in Residence, C.D. Howe Institute, July 2018-
- Board of Directors, Environmental Research Network, Environment Canada, 2013-2015.
- Douglas Purvis Memorial Prize, Canadian Economics Association award for a highly significant written contribution to Canadian public policy, with N. Sershun, 2011.
- Finance Canada, Participant in Minister's Summer Retreat, August, 2009.
- Industry Canada, Senior Managers Distinguished Scholar, Ottawa, December, 2008.
- Appointed by the Alberta Minister of Finance to the Alberta Royalty Review Panel, 2007.
- Industry Canada, Distinguished Lecturer, 2007.
- EnCana Scholar, C.D. Howe Institute, 2004-2007.
- Editor, Canadian Public Policy, 2002-2005.
- Appointed to the Panel of Experts, International Monetary Fund, World Bank, 2002.
- C.D. Howe Institute Benefactor's Lecturer, 2001.
- Appointed by the Premier of Alberta to the Alberta Business Tax Review Committee, 2000.
- University of Calgary, Faculty of Social Sciences, Distinguished Research Award, 2000.
- Research Fellow, C.D. Howe Institute, 2000-2008.
- Douglas Purvis Memorial Prize, Canadian Economics Association award for a highly significant written contribution to Canadian public policy, with Ron Kneebone, 1999.
- Appointed by the Premier of Alberta to the Alberta Economic Development Authority, Tax and Finance Committee, 1999-2002.
- Province of Alberta: Technical Advisor, Alberta Financial Management Commission, 2002.
- Province of Alberta: Member, Savings Review Panel, Alberta Revenue, 2002.

- Visiting Fellow, Australian Taxation Studies Program (ATAX), University of New South Wales, Sydney, Australia, Spring 2000.
- Visiting Scholar, Zentrum für Europäische Integrationsforschung (Centre for European Integration Studies), Rheinische Friedrich-Wilhelms-Universität Bonn (University of Bonn), Summer 1998.
- Harry Johnson Prize, Best article in the Canadian Journal of Economics (with Herb Emery), 1996.
- Lewis C. Gray Prize, Most Distinguished Undergraduate in Economics, University of Saskatchewan, 1982.

Research

Fields of Specialization: Public Economics, Taxation, Resource Taxation.

Journal Articles

1. McKenzie, K.J. (2021), “The Taxation of Capital Income in Canada: Analysis and Directions for Reform”, *National Tax Journal* Vol. 74, No. 2.
2. McKenzie, K.J. (2019), “Taxing Wages in Canada, 2001-2018”, *Canadian Tax Journal*, Vol. 67(4), 1-15.
3. McKenzie, K.J. and M. Smart (2019), “Business Tax Reform in the U.S. and Canada”, *Canadian Tax Journal* Vol. 67(1), 57-66.
4. Crisan, Daria and K.J. McKenzie (2017), “Tax Subsidies for R&D in Canada, 1981-2016”, *Canadian Tax Journal* Vol. 65(4), 951-81.
5. McKenzie, K.J. (2016), “Inside the Black Box: Marginal Effective Tax Rates on Capital in Canada – A Primer”, *Canadian Tax Journal* Vol. 64(4), 795-81.
6. Carbone, J. and K.J. McKenzie (2016), “Going Dutch? The Impact of Falling Oil Prices on the Canadian Economy”, *Canadian Public Policy* Vol. 42(2), 168-180.
7. McKenzie, K.J. (2015), “The Corporate Income Tax in Canada: Past, Present, and Future”, *Canadian Tax Journal* Vol. 63(4), 1011-26.
8. McKenzie, K.J. and N. Sershun (2010), “Taxation and R&D: An Investigation of Push and Pull Effects”, *Canadian Public Policy* Vol. 36(3), 307-324. Winner of the 2011 Canadian Economics Association Douglas Purvis Memorial Prize.
9. McKenzie, K.J. (2008), “Measuring Tax Incentives for R&D”, *International Tax and Public Finance* Vol.15, 563-581.

10. McKenzie, K.J. (2006), "Income Taxes, Integration and Income Trusts", *Canadian Tax Journal* Vol. 54, No. 3, 1-23.
11. McKenzie, K.J. (2005), "Tax Subsidies for R&D in Canadian Provinces", *Canadian Public Policy* Vol. 31(1), 29-44.
12. Kneebone, R.D. and K.J. McKenzie (2001), "Electoral and Partisan Cycles in Fiscal Policy: An Examination of Canadian Provinces", *International Tax and Public Finance* Vol. 8, 753-74.
13. McKenzie, K.J. (2000), "Provincial Tax Priorities in a Global, and National Economy: What's Good for the Goose is Good for the Gander", *Canadian Tax Journal* Vol. 48(2), 356-73.
14. McKenzie, K.J. (2000), "Inflation Indexing of Capital Gains Taxes: An Examination of the Economic Implications", *Tax Forum*, Spring, 4-11.
15. Kneebone, R.D. and K.J. McKenzie (1999), "The Characteristics of Fiscal Policy in Canada", *Canadian Public Policy* Vol. 25(4), 483-502.
16. McKenzie, K.J., N.M. Mintz and K.A. Scharf (1997), "Measuring Effective Tax Rates in the Presence of Multiple Inputs", *International Tax and Public Finance* Vol. 4(3), 332-359.
17. Jog, V.M., G.J. Lenjosek, and K.J. McKenzie (1996), "Flowthrough Shares: Premium-Sharing and Cost Effectiveness", *Canadian Tax Journal* Vol. 44(4), 1016-1051.
18. Emery, J.C.H. and K.J. McKenzie (1996), "Damned if You Do, Damned if You Don't: An Option Value Approach to Evaluating the Government Subsidy of the CPR Mainline", *Canadian Journal of Economics* Vol. 29(2), 255-270. Winner of the 1996 Harry Johnson Prize for the best article in the Canadian Journal of Economics.
19. McKenzie, K.J. and A. Thompson (1995), "The Implications of the Capital Gains Exemption for Capital Markets", *Canadian Public Policy* Vol. 21 (November), S100-S115.
20. McKenzie, K.J. and A. Thompson (1995), "Dividend Taxation and Equity Value: The Canadian Tax Changes of 1986", *Canadian Journal of Economics* Vol. 28(2), 463-472.
21. McKenzie, K.J. (1994), "Refundability and the Incentive Effects of Flowthrough Shares", *Canadian Tax Journal* Vol. 42(4), 1100-14.
22. McKenzie, K.J. (1994), "The Implications of Risk and Irreversibility for the Measurement of Marginal Effective Tax Rates on Capital", *Canadian Journal of Economics* Vol. 27(3), 604-619.
23. McKenzie, K.J. (1993), "Neutral Ex Ante Income Taxation in the Presence of Adjustment Costs and Risk", *Public Finance* Vol. 48(2), 111-128.

24. Boadway, R.W., N. Bruce, K.J. McKenzie and J.M. Mintz (1987), “Marginal Effective Tax Rates for Capital in the Canadian Mining Industry”, *Canadian Journal of Economics* Vol. 20(1), 1-16.

Book Chapters

1. McKenzie, K.J. (2022), “Let the Parade Begin”, in *Balancing Act: Fiscal Challenges Facing Albertans*, Robert Ascah ed., Athabasca University Press, forthcoming.
2. Mansell, R. and K.J. McKenzie (2021), “Introduction and Overview”, in *Alberta’s Economic and Fiscal Future*, R. Mansell and K. McKenzie eds., School of Public Policy, The University of Calgary.
3. Crisan, D. and K.J. McKenzie (2021), “Revenue Options to Close the Fiscal Gap: Pick Your Poison”, in *Alberta’s Economic and Fiscal Future*, R. Mansell and K. McKenzie eds., School of Public Policy, The University of Calgary.
4. Firth, M. and K.J. McKenzie (2014), “The GST and Financial Services: Pausing for Perspective”, in J. Mintz and S. Richardson, eds., *After Twenty Years: The Future of the Goods and Services Tax*, Canadian Tax Foundation.
5. McKenzie, K.J. and C. Taylor (2012), “Business Taxation in Canada”, in *Canadian Tax Policy*, Kerr, H., K.J. McKenzie, J. Mintz eds., Canadian Tax Foundation.
6. Kerr, H. and K.J. McKenzie (2012), “Tax Policy in the 21st Century”, in *Canadian Tax Policy*, Kerr, H., K.J. McKenzie, J. Mintz eds., Canadian Tax Foundation.
7. McKenzie, K.J. and Ergete Ferede (2018), “Who Pays the Corporate Tax? Insights from the Literature and Evidence from Canadian Province”, in *Reforming the Corporate Tax in a Changing World*, B. Dahlby ed., Canadian Tax Foundation.
8. McKenzie, K.J. and J.M. Mintz (2009), “When the Elephant Sneezes: Implications of U.S. Fiscal Policy for Canada’s Competitiveness”, in *From Correct to Inspired: A Blueprint for Canada-U.S. Engagement*, Derek Burney, Fen Hampson, Colin Robertson eds., Canada-U.S. Project, Norman Paterson School of International Affairs, Carleton University.
9. McKenzie, K.J. (2006), “Fiscal Federalism and the Taxation of Non-renewable Resources” in *Perspectives on Fiscal Federalism*, R. Bird and F. Vaillancourt eds., WBI Learning Resources Series, World Bank Institute.
10. McKenzie, K.J. (2005), “A Race to the Bottom in Provincial Business Taxation in Canada?” in *Racing to the Bottom? Provincial Interdependence in the Canadian Federation*, Kathryn Harrison ed., UBC Press.

11. McKenzie, K.J. (2004), "If It Ain't Broke, You Ain't Trying Hard Enough" in *Who Decides? Government in the New Millennium*, R. Bird ed., C.D. Howe Institute, Toronto.
12. Kneebone, R. and K.J. McKenzie (2003), "Removing the Shackles: Some Modest, and Immodest, Proposals to Pay for Cities in Alberta", in *Paying for Cities*, P. Boothe ed., Institute for Public Economics, University of Alberta.
13. McKenzie, K.J. (2002), "A Tale of Two Provinces: Tax Policy in Alberta and Ontario" in *Tax Reform in Canada: Our Path to Greater Prosperity*, H. Grubel ed., The Fraser Institute.
14. McKenzie, K.J. (2002), "O'Brien's Last Stand: An Examination of Alberta's Single Rate Tax", in *Alberta's Fiscal Frontiers: The O'Brien Years and Beyond*, B. Dahlby ed., Western Studies in Economic Policy No. 7, Institute for Public Economics, University of Alberta, 47-74.
15. Emery, J.C.H and K.J. McKenzie (2000), "Checking Out of the Hotel California: The Desirability of an Alberta Pension Plan", in *Assessing an Independent Alberta Pension Plan*, P. Boothe, ed., Institute For Public Economics, University of Alberta Press.
16. Kneebone, R.D. and K.J. McKenzie (2000), "A Case of Institutional Endogeneity? A Study of the Budgetary Reforms of the Government of Alberta, Canada", in *Institutions, Politics and Fiscal Policy*, R. Strach and J. von Hagen eds., Kluwer Academic Publishers, New York.
17. Kneebone, R.D. and K.J. McKenzie (1998), "The Stabilizing Features of Fiscal Policy in Canada", in *Fiscal Targets and Economic Growth*, T. Courchene and T. Wilson eds., the John Deutsch Institute for the Study of Economic Policy and the Institute for Policy Analysis, Roundtable Series 12, 191-235.
18. McKenzie, K.J. (1998), "The Big Picture: Reflections of an Economic Practitioner", *Corporate Management Tax Conference Papers and Proceedings*, Canadian Tax Foundation, Toronto, Ontario.
19. Chen, D. and K.J. McKenzie (1997), "The Impact of Taxation on Capital Markets: An International Comparison of Effective Tax Rates on Capital", in *Financing Growth in Canada*, P. Halpern ed., University of Calgary Press, 135-158.
20. McKenzie, K.J. (1997), "Some Reflections on the Tax Assignment of ACCESS", in *The Nation State in a Global/Information Era: Policy Challenges*, The Bell Canada Papers on Economic and Public Policy, John Deutsch Institute for the Study of Economic Policy, Kingston, Ontario, 185-197.

21. McKenzie, K.J. (1997), "Institutional Design and Public Policy: A Microeconomic Perspective", in *A Government Reinvented? A Study of the Alberta Deficit Elimination Program*, C.J. Bruce, R.D. Kneebone, and K.J. McKenzie eds., Oxford University Press, 77-123. Translated into Spanish and re-printed in *Revista de Economia Institucional* 1(1), 17-59, 1999.
22. Kneebone, R.D. and K.J. McKenzie (1997), "Alberta Government Responses to Fiscal Shocks: An Empirical Investigation", in *A Government Reinvented? A Study of the Alberta Deficit Elimination Program*, C.J. Bruce, R.D. Kneebone, and K.J. McKenzie eds., Oxford University Press, 231-249.
23. Kneebone, R.D. and K.J. McKenzie (1997), "The Process Behind the Institutional Reforms in Alberta", in *A Government Reinvented? A Study of the Alberta Deficit Elimination Program*, C.J. Bruce, R.D. Kneebone, and K.J. McKenzie eds., Oxford University Press, 176-210.
24. Bruce, C.J., R.D. Kneebone and K.J. McKenzie (1997), "A Government Reinvented?", in *A Government Reinvented? A Study of the Alberta Deficit Elimination Program*, C.J. Bruce, R.D. Kneebone, and K.J. McKenzie eds., Oxford University Press, 490-489.
25. McKenzie, K.J. (1996), "An Approach for Measuring Industrial Tax/Subsidy Rates (With a View to Assessing Their Environmental Implications)", in *Subsidies and the Environment: Exploring the Linkages*, T. Jones ed., OECD, 99-116.
26. McKenzie, K.J. (1994), "Comment on Easton and Chant: Is There a Corporate Debt Crisis in Canada?", in *Deficits and Debt in the Canadian Economy*, R. Harris ed., John Deutsch Institute for the Study of Economic Policy, Policy Forum Series, Kingston, Ontario, 177-184.
27. McKenzie, K.J. and J.M. Mintz (1992), "Tax Effects on the Cost of Capital: A Canada-United States Comparison", in *Canada-U.S. Tax Comparisons*, J. Whalley and J. Shoven eds, NBER Research Volume, University of Chicago Press, 189-216.
28. McKenzie, K.J., J.M. Mintz, and M. Zimmiki (1992), "Lemons, Mangos and Kiwis: Financial Markets and Taxation", in *Tax Effects on the Financing of Small and Medium Sized Businesses*, R. Hogg and J. Mintz eds, John Deutsch Institute for the Study of Economic Policy, Policy Forum Series, Kingston, Ontario, 29-51.
29. Boadway, R.W. and K.J. McKenzie (1989), "The Economic Impact of Tax Reform on the Resource Sector", in *The Economic Impacts of Tax Reform*, J. Mintz and J. Whalley eds, Canadian Tax Paper No. 84, Canadian Tax Foundation, Toronto, Ontario, 286-325.

Books

1. Mansell, R. and K.J. McKenzie, eds. (2021), *Alberta's Fiscal and Economic Future*, School of Public Policy, The University of Calgary.
2. Mankiw, N. Gregory, R.D. Kneebone, and K.J. McKenzie (2019), *Principles of Economics, 8th Canadian edition*, Nelson-Thompson Publishing.
3. Kerr, H., K.J. McKenzie, and J.M. Mintz eds. (2012), *Canadian Tax Policy*, Canadian Tax Foundation.
4. Kneebone, R.D. and K.J. McKenzie (1999), *Past (In)Discretions: Canadian Federal and Provincial Fiscal Policy*, University of Toronto Monograph Series on Public Policy, University of Toronto Press, 120 pgs. Winner of the 1999 Canadian Economics Association Douglas Purvis Memorial Prize.
5. Bruce, C.J., R.D. Kneebone, and K.J. McKenzie, eds. (1997), *A Government Reinvented? A Study of the Alberta Deficit Elimination Program*, Oxford University Press, 518 pgs.
6. Boadway, R.W., K.J. McKenzie and J.M. Mintz (1990), *Federal and Provincial Taxation of the Canadian Mining Industry: Impact and Implication for Reform*, Queen's Centre for Resource Studies, Kingston, Ontario, 154 pgs.

Published Research Papers

1. McKenzie, K.J. (2020), "The Taxation of Capital Income Parts I, II, III: Taxes on Dividends and Capital Gains, The Corporate Income Tax, Bringing it All Together", *Finances of the Nation Commentaries* (financesofthenation.ca).
2. McKenzie, K.J. (2019), "Altering the Tax Mix in Alberta", *SPP Research Paper* Vol. 12, Issue 25, The School of Public Policy, University of Calgary.
3. McKenzie, K.J. and M. Smart (2019), "Tax Policy Next to an Elephant: Business Tax Reform in the Wake of the U.S. Tax Cut and Jobs Act", C.D. Howe Institute Research Paper 557.
4. McKenzie, K.J. and E. Ferede (2017), "Who Pays the Corporate Tax? Insights from the Literature and Evidence for Canadian Provinces", *SPP Research Paper* Vol. 10, Issue 6, The School of Public Policy, University of Calgary.
5. McKenzie, K.J. (2016), "Make the Alberta Carbon Levy Revenue Neutral", *SPP Briefing Paper* Vol. 9, Issue 15, The School of Public Policy, University of Calgary.

6. McKenzie, K.J. (2016), "Environmental Tax Shift: Arguments for Using Revenue from a Carbon Tax to Reduce Existing Taxes", in *Revenue Recycling: Six Position Papers on the Options for Recycling Carbon Pricing Revenue*, Canada's EcoFiscal Commission.
7. Crisan, D., K.J. McKenzie and J.M. Mintz (2015), "The Distribution of Taxes/Transfers in Canada: A Cohort Analysis", *SPP Research Paper* Vol. 8, Issue 5, The School of Public Policy, University of Calgary.
8. Crisan, D. and K.J. McKenzie (2013), "Government Owned Enterprises in Canada", *SPP Research Paper* Vol. 6, Issue 8, The School of Public Policy, University of Calgary.
9. McKenzie, K.J. (2012), "The Big and Small of R&D Tax Subsidies in Canada", *SPP Research Paper* Vol. 5, Issue 22, The School of Public Policy, University of Calgary.
10. Firth, M. and K.J. McKenzie (2012), "The GST and Financial Services: Pausing for Perspective", *SPP Research Paper* Vol. 5, Issue 29, The School of Public Policy, University of Calgary.
11. McKenzie, K.J., J.M. Mintz (2011), "The Myths and Facts of Fossil Fuel Subsidies: A Critique of Existing Studies", *SPP Research Paper* Vol. 4, Issue 14, The School of Public Policy, University of Calgary.
12. McKenzie, K.J. (2011), "Plucking the Golden Goose: Higher Royalty Rates on Oil Sands Generate Significant Increases in Government Revenue", *SPP Communique* Vol. 3, Issue 3, The School of Public Policy, University of Calgary.
13. McKenzie, K.J. (2009), "Business Taxation in Western Canada: Settling for Personal Best?", in *Going for Gold: The Western Canadian Economy in the International Arena*, Canada West Foundation.
14. McKenzie, K.J. (2008), "An Analysis of the Economic Effects of Withholding Taxes on Cross-Border Income Flows for Canada", *Working Paper for the Advisory Panel on Canada's System of International Taxation*, Department of Finance, Ottawa.
15. McKenzie, K.J. (2006), "Giving with One Hand, Taking Away with the Other: Canada's Tax System and Research and Development", *C.D. Howe Institute Commentary*, No. 240, October.
16. McKenzie, K.J. (2005), "Reflections on the Political Economy of Fiscal Federalism in Canada", *C.D. Howe Institute Working Paper*, September 2005.
17. Kneebone, R.D, K.J. McKenzie and M.S. Taylor (2004), "Living on Borrowed Time: Alberta at the Cross Roads", *IAPR Policy Brief* 041101, University of Calgary.

18. Beaulieu, E., K.J. McKenzie, J.S. Vu and J-F Wen (2004), "Effective Tax Rates in Canadian Provinces", *Fraser Institute Working Paper*.
19. McKenzie, K.J. (2001), "A Tragedy of the House of Commons: Political Institutions and Fiscal Policy Outcomes from a Canadian Perspective", *C.D. Howe Institute Benefactor's Lecture*.
20. Bird, R. and K.J. McKenzie (2001), "Taxing Business: A Provincial Affair?", *C.D. Howe Institute Commentary*.
21. McKenzie, K.J. (2000), "Replacing the Alberta Income Tax with a Sales Tax: Not Heresy but Good Economic Sense", *Canada West Foundation Research Paper*, Calgary, Alberta.
22. McKenzie, K.J. (2000), "Taxing Banks", *ATAX Discussion Paper No. 1*, Australian Taxation Studies Program, Faculty of Law, University of New South Wales, Sydney, Australia.
23. McKenzie, K.J., M. Mansour and A. Brulé (1998), "The Calculation of Marginal Effective Tax Rates", *Technical Committee on Business Taxation Working Paper 97-15*, Department of Finance, Ottawa, Ontario.
24. Dahlby, B. and K.J. McKenzie (1997), "Issues Related to Fiscal Incidence in Thailand", *International Development Studies Working Paper*, John Deutsch Institute for the Study of Economic Policy, Queen's University, Kingston, Ontario.
25. McKenzie, K.J. and A.J. Thompson (1997), "Taxes, the Cost of Capital and Investment: A Comparison of Canada and the United States", *Technical Committee on Business Taxation Working Paper 97-3*, Department of Finance, Ottawa, Ontario.
26. McKenzie, K.J. and A.J. Thompson (1997), "The Economic Effects of Dividend Taxation", *Technical Committee on Business Taxation Working Paper 96-7*, Department of Finance, Ottawa, Ontario.
27. McKenzie, K.J., J.M. Mintz and K. Scharf (1992), "Differential Taxation of Canadian and American Passenger Transportation", *Royal Commission on National Passenger Transportation*, Volume IV, 1645-98.

Op-Eds etc.

- McKenzie, K.J. (2020), "To What Extent Do CITs Come Out of Worker's Pockets?", *Perspectives on Tax Law & Policy* Vol. 1(2), 3-5.
- McKenzie, K.J. and M. Smart (2018), "Canada Still Has More Work To Do To Restore Tax Competitiveness", *The Globe and Mail*, November 22.
- McKenzie, K.J., R.D. Kneebone and J.C.H. Emery (2016), "Alberta's Spring Budget Should Shutdown Fiscal Rollercoaster", *Edmonton Journal*, March 22.

- McKenzie, K.J. (2011), “Corporate Tax Debate: Jobs and Investment”, *Financial Post*, April 20.
- McKenzie, K.J. (2007), “Alberta energy ‘take’ lagging world”, *Calgary Herald, Edmonton Journal*, September 21.
- McKenzie, K.J. (2006), “Is it time to plug the income trust leak?”, *Globe and Mail*, October 24.
- McKenzie, K.J. (2004), “It Can Be Done”, *National Post*, February 23.
- McKenzie, K.J. (2000), “Target Should be Cutting Tax on Capital Income”, *National Post*, February 28.
- McKenzie, K.J. (1998), “Tax Cutting in a Global Economy”, *Policy Options* 19(4).
- Kneebone, R.D. and K.J. McKenzie (1998), “The Implications of Fiscal Targets for Automatic Stabilization”, *Policy Options* 19(1).
- Kneebone, R.D. and K.J. McKenzie (1996), “Alberta’s Deficit Elimination Program: Lessons for Others”, *Policy Options* 17(10).
- Kneebone, R.D. and K.J. McKenzie (1996), “The logic - and the law - of the Klein debt decision”, *Vancouver Sun*, May 23.
- Bruce, C., R. Kneebone, and K.J. McKenzie (1995), “Seven Lessons Mike Harris Could Learn From Ralph Klein”, *The Globe and Mail*, June 27.

Teaching, Lectures, etc.

Undergraduate and Graduate Courses

- Economics for Public Policy (Policy School)
- Microeconomic Theory (Graduate, Undergraduate – principles, intermediate, honours)
- Public Economics – Taxation, Public Expenditures, Public Choice/Political Economy (Graduate, Undergraduate)

Lectures, Panels, Presentations, Conferences (not including departmental seminars)

- “Tax Policy Next to the Elephant”, National Tax Association Conference, Tampa, Florida, November 2019.
- “Canada’s Response to U.S. Tax Reform”, Panel discussion, The School of Public Policy, University of Calgary, November 2018.
- “Implications and Responses to U.S. Corporate Tax Reform”, Panel presentation to International Fiscal Association, Calgary, May 2018.

- “Tax Expenditures”, Panel discussion, Canadian Tax Foundation 68th Annual Conference, Tax Policy Forum, November 29, 2016.
- “The Incidence of the Corporate Income Tax on Wages: Insights from the Literature and Evidence from Canadian Provinces”, The School of Public Policy Conference, *Reforming the Corporate Tax in a Changing World: A Conference on the 20th Anniversary of the Report of the Technical Committee on Business Taxation*, Toronto, June 15 2016.
- “The Impact of Falling Oil Prices on the Canadian Economy”, Bank of Canada/International Energy Forum Conference, *Commodity Cycles and their Implications*, Ottawa, April 25 2016.
- “Tax Avoidance: The Future of the Corporate Income Tax”, PWC Roundtable, *Tax Avoidance and Reputation*, The School of Public Policy, University of Calgary, April 2014.
- “Tax Incidence and Distribution in Canada: A Cohort Approach”, The Third Symposium on Tax and Economic Growth, *Inequality in Canada*, The School of Public Policy, University of Calgary, November 2013.
- “Economic Prospects for Canada and Alberta: 2013”, Board of Directors, Calgary United Way, June 2013.
- “R&D Tax Support in Canada”, Ernst & Young Annual Tax Roundtable, Toronto, June 2012.
- “The GST and Financial Services: Pausing for Perspective”, The Second Symposium on Tax and Economic Growth, *The GST at 20: The Future of Consumption Taxes in Canada*, The School of Public Policy, University of Calgary, November 3 2011.
- “An Inventory and Data Base of Crown Corporations in Canada”, The Government and Public Enterprises Privatization Roundtable, The School of Public Policy, University of Calgary, October 5 2011
- “Tax Credits for R&D: The 10 Principles in Action”, Workshop in Undergraduate Teaching, Nelson-Thompson, Toronto, February 2011.
- “A Field Experiment in R&D Subsidies”, Roundtable, Industry Canada, Ottawa, January 2009.
- “When the Elephant Sneezes: Implications of U.S. Fiscal Policy for Canada’s Competitiveness”, *Blueprint for Canada-U.S. Engagement Under a New Administration*, Canada-U.S. Project, Norman Paterson School of International Affairs, Ottawa, December 2008.
- “R&D Policy in Canada”, Industry Canada, Senior Managers Distinguished Scholar Dinner, Ottawa, December 2008.

- “International Taxation from a Canadian Perspective”, Workshop, The School of Public Policy, University of Calgary; Advisory Panel on Canada’s System of International Taxation, Calgary 2008.
- “The Canadian Productivity Gap”, Western Economic Diversification, Senior Managers Retreat, Fort Saskatchewan, Alberta, June 2008.
- “Reflections on the Alberta Royalty Review”, Economics Society of Calgary, Calgary, Alberta, May 2008.
- “Reflections on the Alberta Royalty Review”, Tax Executive Institute, Calgary, Alberta, February 2008.
- “Taxation and R&D”, Distinguished Lecturer Series, Industry Canada, Ottawa, Ontario, March 2007.
- “The Measurement of Marginal Effective Tax Rates on Capital: A Primer”, Department of Finance, Ministry of Trade and Industry, Bank of Namibia, Windhoek, Namibia, October 2006; Department of Finance, Ministry of Revenue, Dar Es Salam, Tanzania, February, 2006; Ministry of Finance, South African Revenue Service, Pretoria, South Africa, September 2005.
- “Tax Incentives for Research and Development: Theory and Evidence”, Pacific Institute for Mathematical Sciences (PIMS)/Shell Lecture Series, Calgary, Alberta, April 18 2006,
- “Tax Policy Options for Canada”, Federal Department of Finance Senior Managers Retreat, Cornwall, Ontario, July 2004.
- “Revenue Raising Principles”, Alberta MLA Subcommittee on Financing Health Care, one day seminar, Calgary, Alberta, April 2002.
- “The Future of Tax Policy in Canada”, the Fraser Institute Student Seminars on Public Policy Issues, one day seminar, Calgary, Alberta, January 29 2000.
- “International Taxation with Implications for China”, Pearl River Delta Executive Development Program, three day seminar, Guanzoh China 1995.

Graduate Supervision (Primary supervisor unless otherwise noted)

1. Daria Crisan, Ph.D., ABD, 2009.
2. Kuot Manyang, Ph.D, in progress (Committee member)
3. Mustafah Zaman, Ph.D., 2020. (Committee member)
4. Akio Yamakazi, Ph.D., 2019. (Committee member)
5. Blake Schaffer, Ph.D., 2018. (Committee member)

6. Younes Ahmadi, Ph.D., 2017. (Committee member)
7. Fatih Yilmaz, Ph.D., 2014.
8. Ian Holmes, M.A., 2014.
9. Matt Krzepkowski, Ph.D., 2013. (Committee member)
10. Ceclia Garcia, Ph.D., 2013. (Committee member)
11. Fouad Akbar, M.A., 2010.
12. Jennifer Winter, Ph.D., 2009. (Committee member)
13. David Krause, Ph.D., 2009. (Committee member)
14. Almos Tassonyi, Ph.D., 2009. (Committee member)
15. Maria Cameron, M.A., 2009.
16. Richard Cho, M.A., 2009
17. Natalia Sershun, M.A., 2005.
18. Walter Shea, M.A., 2005.
19. Yolanda Han, M.Ec., 2004.
20. Arthur Olson, M.A., 2003.
21. Jimmy Vu, M.A., 2002.
22. Ken Coulter, M.A., 2000.
23. Ariella Weiss, M.A., 1998.
24. Elizabeth Wallace, M.Ec., 1998.
25. Allan Laws, M.Ec., 1998.
26. Charles Lenko, M.Ec., 1997.
27. Mohamed Abdi, M.Ec., 1996.
28. Andrew Bradford, M.A., 1996.
29. James Townsend, M.A., 1995.
30. James Brown, M.A., 1995.
31. Francis Low, M.A., 1995.

University Administrative Duties

Departmental

- Department Head: 2007-2010, 2014-2015.
- Undergraduate Program Director: 2016/17.
- Departmental Advisory Committee (elected): 1992-95, 1998, 2001-2005, 2011-2014, 2016/17.
- Departmental Outreach Committee: 2000, 2002.
- Dean's Academic Appointment Advisory Committee: 2003/04, 2009/10.
- Hiring Committee: 1994/95, 1995/96, 1996/97, 1997/98, 1998/99, 2003/04, 2009/10, 2012/13, 2014/15, 2016/17.
- Policy and Planning Committee: 1998/99 (chair), 1999/00 (chair), 2005/06, 2015/16, 2017/18, 2018/19, 2019/20-2021/22 (chair).
- Graduate Curriculum Committee: 1992/93, 1993/94 (chair), 1995/96, 1996/97 (fall), 2000/01, 2001/02.
- Graduate Studies Committee: 1994/95, 1997/98, 2018/19, 2019/20.
- Undergraduate Curriculum Committee: 1992/93 (chair), 2015/16, 2016/17 (chair), 2017/18.
- Research Activities Committee: 1991/92, 1993/94.

Faculty and Policy School

- Research Director, The School of Public Policy, University of Calgary, August 2020-September 2021
- Calendar and Academic Review Committee (CARC): 2016/17.
- Dean's Advisory Committee (DAC): 2007-2010, 2014/2015.
- SPP Research Committee: 2012-2014.
- Student Appeals Committee: 2008/09.
- Executive Council: 1995/96, 2007-2010.
- Economics Headship Selection Committee (elected): 1995, 2001.
- Staff Affairs Sub-committee to Assess the Faculty Teaching Evaluation Instrument: 1995/96.
- Social Sciences Research Ethics Committee: 1991/92.

University

- Associate Deans Research Committee: 2020-2021.
- Search Committee for VP Research: 2011.
- Director, Institute for Advanced Policy Research: July 2004-July 2006.
- General Faculties Council (elected): 1997-1999, 2009.
- Internal Canada Foundation for Innovation Committee: 2004/05.
- Internal Canada Research Chair Committee: 2005.
- Position Reallocation Committee (PREAC): 2003-2005.
- University Planning Committee (UPC): 2002-2005.
- The University Budget Committee (TUBC): 2002-2005.
- Ad Hoc Budget Action Group (BAG): 2002.
- Student Appeals Committee, Faculty of General Studies: 1998/99.
- Research Development and Policy Committee: 1998-2000.
- Academic Appointment Committee, Faculty of Management, Finance Area: 1996/97, 1999/00.
- Joint Faculties Research Ethics Committee: 1997/98-1999/00.

Professional Activities

Editorial

- Co-Director and Editorial Board, *Finances of the Nation*, The Canadian Tax Foundation, 2018-2022.
- Editor, *Canadian Public Policy*, 2002-2005.
- Associate Editor, *Canadian Public Policy*, 1999-2002.
- Canadian Economics Association:
 - Local Organizer, 2002 CEA Conference, Calgary, Alberta.
 - Executive Council, 1998-2005.
 - Nominating Committee, 2000-2002.
- Advisory Board, John Deutsch Institute, Queen's University, 2002-2006.
- Editorial Board, *Canadian Tax Journal*, 1999-2005.
- Scientific Committee, Canadian Public Economics Group (CPEG), 2000, 2002.
- Editorial Advisor, *Canadian Journal of Economics* 1996-1999.

Outside Professional Activities

- Toronto Financial Services Alliance: Tax Policy Options for Promoting Economic Growth and Job Creation by Leveraging a Strong Financial Services Sector (with Ernst-Young), 2016.
- Auditor General, Canada: Review of Document on Tax Expenditures for Oil and Gas, 2012.
- Industry Canada: The Offsetting Effects of Offsets: An Analysis of the Government of Canada's Industrial Regional Benefit (IRB) Program, 2010.
- Withholding Tax Coalition: Analysis of the economic effects of eliminating the dividend withholding tax on U.S. multinationals (with Jack Mintz), 2010.
- Bell Canada: Analysis of the economic effects of a tax on internet services, 2009.
- Advisory Panel on Canada's System of International Taxation, Department of Finance, Ottawa: Analysis of the economic effects of withholding taxes on multinational investment, 2008.
- Financial Investment Advisory Service (FIAS), World Bank: Analysis of tax reform options in Namibia, 2006.
- Financial Investment Advisory Service (FIAS), World Bank: Analysis of tax reform options in Tanzania, 2006.
- Province of Alberta: Review of literature on taxation and innovative activity, 2005.
- Financial Investment Advisory Service (FIAS), World Bank: Analysis of tax reform options in South Africa, 2005.
- Saskatchewan Business Tax Review Committee: Discussion of business tax reform options for Saskatchewan, 2005.
- Transport Canada and IBI Consulting: Analysis of taxation of Canadian railways, 2005.
- Financial Investment Advisory Service (FIAS), World Bank: Analysis of tax reform options in Suriname, 2004.
- International Monetary Fund (IMF): Analysis of tax reform options in Georgia, 2004.
- Province of Alberta, Alberta Revenue: Analysis of provincial effective tax rates, 2004.
- Province of Alberta, Alberta Finance, Alberta Revenue, and Alberta Economic Development: *Ad Hoc* Panel on Technology and Innovation, 2004.

- City of Calgary: Analysis of options for municipal taxes (with Ron Kneebone), 2003.
- Financial Investment Advisory Service (FIAS), World Bank: Analysis of tax reform options in Jamaica, 2003.
- Railway Association of Canada: Presentation to Tax Committee on tax issues facing the railway industry, 2002.
- Province of Ontario: Assessment of value for money of social services programs and recommendations for reform, in conjunction with Sidicus Consulting Ltd., 2001/02.
- World Bank Institute: Preparation of material on fiscal federalism in Russia, with an emphasis on the resource sector, 2001/02.
- Canadian National Railway: Study of the tax implications of divesting the Cudworth branch line, 1999.
- Province of Alberta, Alberta Treasury: Study of an independent Alberta pension plan (with Herb Emery), 1998/99.
- Province of Alberta, Alberta Science and Research Authority: Study of tax incentives for scientific research and development in Alberta, 1997.
- Department of Finance Canada, Task Force on the Future of the Canadian Financial Services Sector: Study of the taxation of financial institutions, 1997.
- Thailand Research Development Institute and Canadian International Development Agency: Study of fiscal incidence in Thailand, 1997.
- The Air Transportation Association of Canada: Study of the impact of aviation fuel taxes in Canada, through the Van Horne Institute for Transportation and Regulatory Affairs, The University of Calgary, 1997.
- Department of Finance Canada, Technical Committee on Business Taxation: Supervision of research on investment tax incentives, 1996/97.
- Province of Alberta, Alberta Treasury: Analysis of proposals regarding the reform of the Canada Pension Plan, 1996.
- Trans-Canada Pipelines Ltd.: Presentation and illustration of real options approach to investment analysis, 1996.
- Department of Finance Canada, Tax Policy Branch: Economic evaluation of flow-through share financing in the resource sector (with Vijay Jog and Gord Lenjosik), 1994.

- Province of Alberta, Alberta Treasury: Preparation of a background document for pre-budget roundtable in Red Deer, Alberta, *Right on the Money* (with P. Garrity, P. T. Horbulyk, R. Kneebone, B. Samuels, and R. Wagner), 1993.
- Royal Commission on Passenger Transportation: Analysis of the tax competitiveness of Canadian passenger transportation carriers (with Jack Mintz and Kim Scharf, 1992).
- Province of Ontario, Fair Tax Commission: Analysis of issues relating to the taxation of natural resources, 1991.
- Province of Saskatchewan, Saskatchewan Economic Development Corporation (SEDCO): Analysis of the potential for provincial manufacturing in support of the mining sector in Saskatchewan, 1981/82.