

KEVIN MILLIGAN

Vancouver School of Economics, University of British Columbia

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POSITIONS:

Professor, University of British Columbia: Vancouver School of Economics.

July 2015– .

Special Advisor (Economic Recovery) to the Clerk of the Privy Council, Government of Canada. June 2020-May 2021.

Tax Policy Advisor, Government of Canada, Department of Finance.

September 2016–December 2016.

Visiting Professor of Economics, Simon Fraser University, Department of Economics.

July 2015–June 2016.

Associate Professor, University of British Columbia, Department of Economics.

July 2008– June 2015.

Visiting Associate Professor, Simon Fraser University, Department of Economics.

July 2008-June 2009.

Aging Program Visiting Fellow, National Bureau of Economic Research.

July 2003–June 2004.

Assistant Professor, University of British Columbia, Department of Economics.

July 2001–June 2008.

OTHER AFFILIATIONS:

C.D. Howe Institute: Research Fellow, 2003–2014. Fellow-in Residence,

2014–2020; 2021–

National Bureau of Economic Research: Faculty Research Fellow,

2002–2009. Research Associate, 2009-2020; 2021–

EDUCATION:

University of Toronto: Ph.D., Economics, 2001.

Dissertation Title: “Empirical Essays on Behavioural Responses to Taxation.”

Committee: Dwayne Benjamin, Jack M. Mintz (chair), Michael Smart

University of Toronto: M.A., Economics, 1996.

Queen’s University: B.Com., 1995.

RESEARCH:

Refereed Journal Articles:

Kessler, Anke S. and Kevin Milligan (2021), "Acculturation, Education, and Gender Roles: Evidence from Canada," *Oxford Economic Papers*, Vol. 73, No.2, pp. 509-533. [\[DOI\]](#) [\[details\]](#)

Milligan, Kevin and Tammy Schirle (2021), "The Evolution of Longevity: Evidence from Canada," *Canadian Journal of Economics*, Vol. 54, No. 1, pp. 164-192. [\[DOI\]](#) [\[details\]](#)

Lemieux, Thomas, Kevin Milligan, Tammy Schirle, and Mikal Skuterud (2020), "Initial Impacts of the COVID-19 Pandemic on the Canadian Labour Market," *Canadian Public Policy*, Vol. 46, No. S1, pp. S55-S65. [\[DOI\]](#) [\[details\]](#)

Baker, Michael, Jonathan Gruber, and Kevin Milligan (2019), "Non-Cognitive Deficits and Young Adult Outcomes: The Long-Run Impacts of a Universal Child Care Program," *American Economic Journal: Economic Policy*, Vol. 11, No. 3, pp. 1-26. [\[DOI\]](#) [\[details\]](#)

Milligan, Kevin and Tammy Schirle (2019), "Push and Pull: Disability Insurance, Regional Labor Markets, and Benefit Generosity in Canada and the United States," *Journal of Labor Economics*, Vol. 37, No. S2, pp. S289-S323. [\[DOI\]](#) [\[details\]](#)

Jones, Lauren, Kevin Milligan, and Mark Stabile (2019), "Child Cash Benefits and Family Expenditures: Evidence from the National Child Benefit" *Canadian Journal of Economics*, Vol. 52, No. 4, pp. 1433-1463. [\[DOI\]](#) [\[details\]](#) (Winner, 2019 [Harry Johnson Prize](#).)

Milligan, Kevin and Michael Smart (2019) "An Estimable Model of Income Redistribution in a Federation: Musgrave meets Oates," *American Economic Journal: Economic Policy*, Vol. 11, No. 1, pp. 406-34. [\[DOI\]](#) [\[details\]](#)

Milligan, Kevin and Tammy Schirle (2018), "Health and Capacity to Work of Older Canadians: Gender and Regional Dimensions," *Canadian Public Policy*, Vol. 4, No. 2, pp. 159-172. [\[DOI\]](#) [\[details\]](#)

Dahlby, Bev and Kevin Milligan (2017), "From Theory to Practice: Canadian Economists' Contributions to Public Finance," *Canadian Journal of Economics*, Vol. 50, No. 5, pp. 1324-1347. [\[link\]](#)

Baker, Michael and Kevin Milligan (2016), "Boy-Girl Differences in Parental Time Investments: Evidence from Three Countries," *Journal of Human Capital*, Vol. 10, No. 4, pp. 1-44. [\[link\]](#)

- Milligan, Kevin and Michael Smart (2015), "Taxation and Top Incomes in Canada," *Canadian Journal of Economics*, Vol. 48, No. 2, pp. 655-681. [\[link\]](#)
- Milligan, Kevin and David A. Wise (2015), "Health and Work at Older Ages: Using Mortality to Assess the Capacity to Work across Countries," *Journal of Population Ageing*, Vol. 8, No. 1-2. [\[link\]](#)
- Baker, Michael and Kevin Milligan (2015), "Maternity leave and children's cognitive and behavioral development." *Journal of Population Economics*, Vol. 28, No. 2, pp. 373-391 [\[link\]](#)
- Milligan, Kevin (2015), "Incomes and Hardship Among Non-Working Older Canadians," *Canadian Journal on Aging*, Vol. 34, No. 1, pp. 1-13. [\[link\]](#)
- Milligan, Kevin (2014), "How is hardship avoided for those retiring before Social Security entitlement ages?" *Journal of Pension Economics and Finance*, Vol. 13, No. 4, pp. 420-438. [\[link\]](#)
- Milligan, Kevin (2014), "The Road to Egalitaria: Sex Differences in Employment for Parents of Young Children," *CESifo Economic Studies*, Vol. 60, No. 2, pp. 257-279. [\[link\]](#)
- Almond, Douglas, Lena Edlund, and Kevin Milligan (2013), "Son Preference and the Persistence of Culture: Evidence from South and East Asian Immigrants to Canada," *Population and Development Review*, Vol. 39, No. 1, pp. 75-95. March. [\[link\]](#)
- Fortin, Nicole M., David A. Green, Thomas Lemieux, Kevin Milligan, and W. Craig Riddell (2012), "Canadian Inequality: Recent Developments and Policy Options," *Canadian Public Policy*, Vol. 38, No. 2, pp. 121-145. [\[link\]](#)
- Milligan, Kevin and Mark Stabile (2011), "Do Child Tax Benefits Affect the Wellbeing of Children? Evidence from Canadian Child Benefit Expansions," *American Economic Journal—Economic Policy*, Vol. 3, No. 3, pp. 175-205. [\[link\]](#)
- Baker, Michael and Kevin Milligan (2010), "Evidence from maternity leave expansions of the impact of maternal care on early child development," *Journal of Human Resources*, Vol. 45, No. 1, pp. 1-32. [\[link\]](#)
- Frenette, Marc, David Green, and Kevin Milligan (2009), "Taxes, Transfers, and Canadian Income Inequality," *Canadian Public Policy*, Vol. 35, No. 4, pp. 389-411. [\[link\]](#)
- Baker, Michael and Kevin Milligan (2009), "The report of the Expert Panel on Older Workers: How should public pensions be improved?" *Canadian Public Policy*, Vol. 35, No. 4, pp. 493-498. [\[link\]](#)

- Coile, Courtney and Kevin Milligan (2009), “How Household Portfolios Evolve After Retirement: The Effect of Aging and Health Shocks,” *Review of Income and Wealth*, Vol. 55, No. 2, pp. 226-248. [[link](#)] (Winner, Kendrick Prize for best article in RIW in 2008-09.)
- Milligan, Kevin (2008), “The Evolution of Elderly Poverty in Canada,” *Canadian Public Policy*, Vol. 34, No. 4, pp. s79-s94. [[link](#)]
- Milligan, Kevin and Marie Rekkas (2008), “Campaign Spending Limits, Incumbent Spending, and Election Outcomes,” *Canadian Journal of Economics*, Vol. 41, No. 4, pp. 1351-1374. [[link](#)] (Winner, 2008 [Harry Johnson Prize](#).)
- Baker, Michael and Kevin Milligan (2008), “How does job protected maternity leave affect mothers’ employment?” *Journal of Labor Economics*, Vol. 26, No. 4, pp. 655-692. [[link](#)]
- Milligan, Kevin and Tammy Schirle (2008), “Improving the Labour Market Incentives of Canada’s Public Pensions,” *Canadian Public Policy*, Vol. 34, No. 3, pp. 281-303 [[link](#)]
- Baker Michael, Jonathan Gruber, and Kevin Milligan (2008), “Universal Childcare, Maternal Labor Supply, and Family Wellbeing,” *Journal of Political Economy*, Vol. 116, No. 4, pp. 709-745. [[link](#)] (Winner, 2008 Purvis Prize.)
- Baker, Michael and Kevin Milligan (2008), “Maternal Employment, Breastfeeding, and Health: Evidence from maternity leave mandates,” *Journal of Health Economics*, Vol. 27, No. 4, pp. 871-887. [[link](#)]
- Lemieux, Thomas and Kevin Milligan (2008), “Incentive effects of social assistance: A regression discontinuity approach,” *Journal of Econometrics*, Vol. 142, No. 2, pp. 807-828. [[link](#)]
- Frenette, Marc, David Green, and Kevin Milligan (2007), “The tale of the tails: Canadian income inequality in the 80s and 90s,” *Canadian Journal of Economics*, Vol. 40, No. 3, pp. 734-764. [[link](#)]
- Milligan, Kevin and Mark Stabile (2007) “The integration of child tax credits and welfare: Evidence from the Canadian National Child Benefit program,” *Journal of Public Economics*, Vol. 91, No. 1-2, pp. 305-326. [[link](#)]
- Milligan, Kevin (2005), “Lifecycle Asset Allocation and Accumulation in Canada,” *Canadian Journal of Economics*, Vol. 38, No. 3, pp. 1057-1106. [[Link](#)]
- Milligan, Kevin (2005), “Subsidizing the Stork: New Evidence on Tax Incentives and Fertility,” *Review of Economics and Statistics*, Vol. 87, No. 3, pp. 539-555. [[link](#)]

Milligan, Kevin, Enrico Moretti, and Philip Oreopoulos (2004), “Does Education Improve Citizenship? Evidence from the U.S. and the U.K.” *Journal of Public Economics*, Vol. 88, No. 9-10 pp. 1667-1695. [\[link\]](#) Reprinted in *Modern Classics in the Economics of Education*, Clive R. Belfield (ed.). Edward Elgar (2006). [\[link\]](#)

Baker, Michael, Jonathan Gruber, and Kevin Milligan (2003), “The Retirement Incentive Effects of Canada’s Income Security Programs,” *Canadian Journal of Economics*, Vol. 36, No. 2, pp. 261-290. [\[link\]](#)

Milligan, Kevin (2003), “How Do Contribution Limits Affect Contributions to Tax-Preferred Savings Accounts?” *Journal of Public Economics*, Vol. 87, No. 2, pp. 253-281. [\[link\]](#)

Milligan, Kevin (2002), “Tax-Preferred Savings Accounts and Marginal Tax Rates: Empirical Evidence on RRSP Participation,” *Canadian Journal of Economics* Vol. 35, No. 3, pp. 436-456. [\[link\]](#)

Non-Refereed Journal Articles:

Macnaughton, Alan and Kevin Milligan (2020), “Editor's Introduction— Election Platform Costing by the Parliamentary Budget Officer,” *Canadian Tax Journal*, Vol. 68, No. 2. [\[link\]](#)

Milligan, Kevin (2020), “Editor's Introduction—Taxes and Spending in Canada’s 43rd Parliament,” *Canadian Tax Journal*, Vol. 68, No. 1, pp. 33. [\[link\]](#)

Milligan, Kevin (2019), “Editor's Introduction—Provincial Finances,” *Canadian Tax Journal*, Vol. 67, No. 4, pp. 981-982. [\[link\]](#)

Milligan, Kevin (2019), “The Future of the Progressive Personal Income Tax: How High Can It Go?” *Canadian Tax Journal*, Vol. 67, No. 3, pp. 693-710. [\[link\]](#)

Milligan, Kevin (2019), “Editor's Introduction—Reform of Corporate Taxation,” *Canadian Tax Journal*, Vol. 67, No. 1, pp. 23-25. [\[link\]](#)

Milligan, Kevin (2018), “Policy Forum: Editor's Introduction--New Approaches to Property Taxation,” *Canadian Tax Journal*, Vol. 66, No. 3, pp. 549-551. [\[link\]](#)

Macnaughton, Alan and Kevin Milligan (2018), “Policy Forum: Editors' Introduction--Should Canada Have a Tax Commission?” *Canadian Tax Journal*, Vol. 66, No. 2, pp. 349-350. [\[link\]](#)

Milligan, Kevin (2017), “Finances of the Nation: Data on Government Revenue in Canada: Sources and Trends,” *Canadian Tax Journal*, Vol. 65, No. 3, pp. 693-709. [\[link\]](#)

- Carr, Brian, Alan Macnaughton, and Kevin Milligan (2017), "Policy Forum: Editors' Introduction--Political Activity by Charities," *Canadian Tax Journal*, Vol. 65, No. 2, pp. 353-355. [\[link\]](#)
- Macnaughton, Alan and Kevin Milligan (2017), "Editors' Introduction—Canada and the Patent Box," *Canadian Tax Journal*, Vol. 65, No. 1, pp. 37-38. [\[link\]](#)
- Milligan, Kevin (2016), "Finances of the Nation: The Tax Recognition of Children in Canada: Exemptions, Credits, and Cash Transfers," *Canadian Tax Journal*, Vol. 64, No. 3, pp. 601-618. [\[link\]](#)
- Milligan, Kevin (2016), "Editor's Introduction—Taxation of the Financial Sector," *Canadian Tax Journal*, Vol. 64, No. 2, pp. 371-372. [\[link\]](#)
- Edgar, Tim and Kevin Milligan (2015), "Editors' Introduction—Targeted Tax Credits," *Canadian Tax Journal*, Vol. 63, No. 4, pp. 991-992. [\[link\]](#)
- Milligan, Kevin (2015), "Finances of the Nation: The Growth of Government in Canada: A 21st Century Perspective," *Canadian Tax Journal*, Vol. 63, No. 3, pp. 739-750. [\[link\]](#)
- Edgar, Tim and Kevin Milligan (2015), "Editors' Introduction—Taxation of Small Businesses," *Canadian Tax Journal*, Vol. 63, No. 3, pp. 689-690. [\[link\]](#)
- Milligan, Kevin (2015), "Editor's Introduction-Resource Taxation," *Canadian Tax Journal*, Vol. 63, No. 2, pp. 467-468. [\[link\]](#)
- Edgar, Tim and Kevin Milligan (2014), "Editors' Introduction-Addressing Base Erosion and Profit Shifting," *Canadian Tax Journal*, Vol. 62, No. 2, pp. 429-431. [\[link\]](#)
- Edgar, Tim and Kevin Milligan (2013), "Editors' Introduction-The First Time Donor's Tax Credit," *Canadian Tax Journal*, Vol. 61, No. 4, pp. 1087-1089. [\[link\]](#)
- Milligan, Kevin (2013), "Editor's Introduction-Income Splitting," *Canadian Tax Journal*, Vol. 61, No. 3, pp. 677-679. [\[link\]](#)
- Milligan, Kevin (2013), "Editor's Introduction-Recent Developments in US Tax Policy," *Canadian Tax Journal*, Vol. 61, No. 2, pp. 411-412. [\[link\]](#)
- Milligan, Kevin (2012), "Carbon Taxation and Related Policy Options," *Canadian Tax Journal*, Vol. 60, No. 4, pp. 867-868. [\[link\]](#)
- Milligan, Kevin (2012), "Editor's Introduction: Financing Higher Education," *Canadian Tax Journal*, Vol. 60, No. 3, pp. 609-610. [\[link\]](#)

Milligan, Kevin (2012), “The Tax Free Savings Account: Introduction to the Policy Forum and Simulations of Potential Revenue Costs,” *Canadian Tax Journal*, Vol. 60, No. 2, pp. 355-360. [\[link\]](#)

Milligan, Kevin (2012), “Policy Forum: Editor’s Introduction-Drawing Lessons for Tax Policy from British Columbia’s HST Referendum,” *Canadian Tax Journal*, Vol. 60, No. 1, pp. 101-102. [\[link\]](#)

Milligan, Kevin (2011), “The design of tax policy in Canada: thoughts prompted by Richard Blundell’s ‘Empirical evidence and tax policy design,’” *Canadian Journal of Economics*, Vol. 44, No. 4, pp. 1184-1194. [\[link\]](#)

Green, David and Kevin Milligan (2010), “The Importance of the Long Form Census to Canada,” *Canadian Public Policy*, Vol. 36, No. 3, pp. 383-388. [\[link\]](#)

Milligan, Kevin and Mark Stabile (2009), “Child benefits, maternal employment, and children’s health: Evidence from Canadian child benefit expansions,” with Mark Stabile. *American Economic Association Papers and Proceedings*, Vol. 99, No. 2, pp. 128-132. [\[Link\]](#)

Milligan, Kevin (2003), “Some Considerations for Empirical Research on Tax-Preferred Savings Accounts,” *National Tax Association Proceedings 2002*, pp. 278-282. [\[link\]](#)

Edited Book:

Courtney Coile, Kevin Milligan, and David A. Wise (2019) *Social Security Programs and Retirement Around the World: Working Longer*. Chicago: University of Chicago Press. [\[link\]](#)

Book Chapters:

Milligan, Kevin and Tammy Schirle (2020) “Retirement Incentives and Canada’s Social Security Programs,” in Axel Börsch-Supan and Courtney Coile (eds.) *Social Security Programs and Retirement Around the World: Reforms and Retirement Incentives*. Chicago: University of Chicago Press. [\[link\]](#)

Coile, Courtney, Kevin Milligan, and David A. Wise (2019) “Working Longer—Introduction” in Courtney Coile, Kevin Milligan, and David A. Wise (eds.) *Social Security Programs and Retirement Around the World: Working Longer*. Chicago: University of Chicago Press. [\[link\]](#)

Milligan, Kevin and Tammy Schirle (2019) “The Labor Force Participation of Older Men in Canada,” in Courtney Coile, Kevin Milligan, and David A. Wise (eds.) *Social Security Programs and Retirement Around the World: Working Longer*. Chicago: University of Chicago Press. [\[link\]](#)

- Milligan, Kevin (2019) "Canada's Radical Fiscal Federation: The Next 50 Years," in *Policy Transformation in Canada: Is the past prologue?* Carolyn Hughes Tuohy, Sophie Borwein, Peter John Loewen, and Andrew Potter. Toronto: University of Toronto Press. [\[link\]](#)
- Coile, Courtney, Kevin Milligan and David A. Wise (2017), "Introduction and Summary," in David A. Wise (ed.) *Social Security Programs and Retirement Around the World: The Capacity to Work at Older Ages*. Chicago: University of Chicago Press. [\[link\]](#)
- Coile, Courtney, Kevin Milligan and David A. Wise (2017), "Health Capacity to Work at Older Ages: Evidence from the U.S.," in David A. Wise (ed.) *Social Security Programs and Retirement Around the World: The Capacity to Work at Older Ages*. Chicago: University of Chicago Press. [\[link\]](#)
- Milligan, Kevin and Tammy Schirle (2017), "Health Capacity to Work at Older Ages: Evidence from Canada," in David A. Wise (ed.) *Social Security Programs and Retirement Around the World: The Capacity to Work at Older Ages*. Chicago: University of Chicago Press. [\[link\]](#)
- Milligan, Kevin (2016), "The Progressivity of the Canadian Personal Income Tax," in Bev Dahlby (ed) *Reform of the Personal Income Tax in Canada*: Toronto: Canadian Tax Foundation. [\[link\]](#)
- Milligan, Kevin and Michael Smart (2016), "Provincial Taxation of High Incomes: What are the Impacts on Equity and Tax Revenue?" in David A. Green, W. Craig Riddell, and France St.-Hilaire (eds.) *Income Inequality: The Canadian Story*. Montreal: McGill-Queen's University Press. [\[link\]](#)
- Coile, Courtney, Kevin Milligan and David A. Wise (2016), "Introduction and Summary," in David A. Wise (ed.) *Social Security Programs and Retirement Around the World: Disability Insurance Programs and Retirement*. Chicago: University of Chicago Press. [\[link\]](#)
- Milligan, Kevin and Tammy Schirle (2016), "Option Value of Disability Insurance in Canada," in David A. Wise (ed.) *Social Security Programs and Retirement Around the World: Disability Insurance Programs and Retirement*. Chicago: University of Chicago Press. [\[link\]](#)
- Barrett, Garry, Peter Levell, and Kevin Milligan (2014), "A comparison of micro and macro expenditure measures across countries using differing survey methods," in Christopher Carroll Thomas Crossley, and John Sabelhaus (eds.) *Improving the measurement of expenditure measures*. Chicago: University of Chicago Press. [\[link\]](#)

- Milligan, Kevin and David A. Wise (2012), "Introduction," in David A. Wise (ed.) *Social Security Programs and Retirement Around the World: Historical Trends in Mortality and Health, Employment, and Disability Insurance Participation and Reforms*. Chicago: University of Chicago Press. 47 pages. [\[link\]](#)
- Milligan, Kevin and Michael Baker (2012), "Disability insurance programs in Canada," in David A. Wise (ed.) *Social Security Programs and Retirement Around the World: Historical Trends in Mortality and Health, Employment, and Disability Insurance Participation and Reforms*. Chicago: University of Chicago Press. 62 pages. [\[link\]](#)
- Milligan, Kevin (2012), "The Long-Run Growth of Disability Insurance in the United States," in David A. Wise (ed.) *Social Security Programs and Retirement Around the World: Historical Trends in Mortality and Health, Employment, and Disability Insurance Participation and Reforms*. Chicago: University of Chicago Press. 58 pages. [\[link\]](#)
- Gruber, Jonathan, Kevin Milligan, and David A. Wise (2010), "Social Security Programs and Retirement Around the World: The Relationship to Youth Employment, Introduction and Summary," in David A. Wise and Jonathan Gruber (eds.) *Social Security Programs and Retirement around the world: The relationship to youth employment*. Chicago: University of Chicago Press, pp. 1-45. [\[link\]](#)
- Gruber, Jonathan and Kevin Milligan (2010), "Do Elderly Workers Substitute for Younger Workers in the U.S.?" in David A. Wise and Jonathan Gruber (eds.) *Social Security Programs and Retirement around the world: The relationship to youth employment*. Chicago: University of Chicago Press, pp. 345-360. [\[link\]](#)
- Baker, Michael, Jonathan Gruber, and Kevin Milligan (2010), "The Interaction of Youth and Elderly Labor Markets in Canada," in David A. Wise and Jonathan Gruber (eds.) *Social Security Programs and Retirement around the world: The relationship to youth employment*. Chicago: University of Chicago Press, pp. 77-97. [\[link\]](#)
- Milligan, Kevin (2010), "What have four Conservative budgets done to Personal Income Taxes in Canada?" *The 2009 Federal Budget*, John Deutsch Institute. McGill-Queens University Press, pp. 161-177. [\[link\]](#)
- Milligan, Kevin and Tammy Schirle (2008), "Working while receiving a pension: Will double dipping change the elderly labour market?" in Michael G. Abbott, Charles M. Beach, Robin W. Boadway, and James G. MacKinnon (eds.) *Retirement Policy Issues in Canada*. McGill-Queen's University Press, pp. 337-351. [\[link\]](#)

Baker, Michael, Jonathan Gruber, and Kevin Milligan (2007), “Simulating the Response to Reform of Canada’s Income Security System,” in David A. Wise and Jonathan Gruber (eds.) *Social Security Programs and Retirement around the world: Fiscal Implications*. Chicago: University of Chicago Press, pp. 83-118. [\[link\]](#)

Milligan, Kevin (2007), “Of Beer and Popcorn: Federal Policy on Childcare and Child Benefits,” in Charles M. Beach, Michael Smart, and Thomas A. Wilson (eds.) *The 2006 Federal Budget: Rethinking Fiscal Priorities*. Kingston: McGill-Queen’s University Press, pp. 147-161. [\[link\]](#)

Milligan, Kevin (2005), “Who uses RESPs and Why,” in Charles M. Beach, Robin W. Boadway and R. Marvin McNinn (eds.) *Higher Education in Canada*, pp. 467-494. McGill-Queen's University Press. [\[link\]](#)

Baker, Michael, Jonathan Gruber, and Kevin Milligan (2004), “Income Security Programs and Retirement in Canada,” in Jonathan Gruber and David Wise (eds.) *Social Security Programs and Retirement Around the World: Micro Estimation*. Chicago: University of Chicago Press, pp.99-152. [\[link\]](#)

Other Publications:

Milligan, Kevin and Tammy Schirle (2018), “Rich Man, Poor Man: The Policy Implications of Canadians Living Longer,” CD Howe Institute e-brief. [\[link\]](#)

Laurin Alex and Kevin Milligan (2017), “Tax Options for Childcare that Encourage Work, Flexibility, Choice, Fairness, and Quality,” Commentary 481, C.D. Howe Institute. 14 pages. [\[link\]](#)

Milligan, Kevin and Tammy Schirle (2016), “The Pressing Question: Does CPP Expansion Help Low Earners?” *C.D. Howe Institute e-brief 241*. C.D. Howe Institute, Toronto. [\[link\]](#)

Milligan, Kevin (2016), “Fiscal Options for Building a Prosperous British Columbia,” Commissioned paper. Business Council of British Columbia. [\[link\]](#)

Milligan, Kevin and Tammy Schirle (2014), “Simulated Replacement Rates for CPP Reform Options,” *University of Calgary School of Public Policy Research Papers*, Volume 7, No. 7. [\[link\]](#)

Milligan, Kevin (2014), “Tax Policy for a New Era: Promoting Economic Growth and Fairness,” C.D. Howe Institute Benefactors’ Lecture. (Winner 2015 Purvis Prize.) [\[link\]](#)

Milligan, Kevin (2013), “A reset for the child tax benefit system” *Inroads* 34. [\[link\]](#)

- Milligan, Kevin (2013), "Get better data: Response to 'The Decline of Canadian Economics'," *Policy Options*, Vol. 34, No. 8, pp. 71-72. [\[link\]](#)
- Milligan, Kevin (2013), "Meanwhile, in the rest of Canada..." *Policy Options*, Vol. 34, No. 5, pp. 48-51. [\[link\]](#)
- Milligan, Kevin (2013), "Income Inequality and Income Taxation in Canada: Trends in the Census 1980-2005," *University of Calgary School of Public Policy Research Papers*, Volume 6, No. 24. [\[link\]](#)
- Laurin, Alexandre, Kevin Milligan, and Tammy Schirle (2012), "Comparing Nest Eggs: How CPP Reform Affects Retirement Choices" C.D. Howe Institute Commentary 352, May. [\[link\]](#)
- Milligan, Kevin (2012), "Comment," in Crossley, Thomas F., Carl Emmerson, and Andrew Leicester, *Raising Household Savings*, pp. 105-108. London: The British Academy. [\[link\]](#)
- Baker, Michael and Kevin Milligan (2009), "Government and Retirement Incomes in Canada," Report prepared for the Council of Federal, Provincial, and Territorial Finance Ministers. 59 pages. [\[link\]](#)
- Milligan, Kevin (2009), "Time for a tune-up: Personal Income Taxation in Western Canada," Canada West Foundation. 30 pages. [\[link\]](#)
- Milligan, Kevin (2008), "Countering the impact of a potential recession: What can the federal fiscal policy do?" Submission appearing as part of *Taking Action on the Economy: Advice from Western Canada*, by Roger Gibbins, Jacques Marcil, and Robert Roach, Canada West Foundation. [\[link\]](#)
- Green, David and Kevin Milligan (2007), "Canada's Rich and Poor: Moving in Opposite Directions" Canadian Centre for Policy Alternatives. 20 pages. [\[link\]](#)
- Coile, Courtney and Kevin Milligan (2006), "What happens to household portfolios after retirement?" Centre for Retirement Research Issues Brief Number 56. 7 pages. [\[link\]](#)
- Milligan, Kevin and Tammy Schirle (2006), "Public Pensions and Retirement: International Evidence in the Canadian Context," Skills Research Initiative Working Paper No. 2006-A13. [\[link\]](#)
- Baker, Michael, Jonathan Gruber, and Kevin Milligan (2006), "What can we learn from Quebec's Universal Childcare Program?" C.D. Howe Institute *E-Brief* 25. February. 5 pages. [\[link\]](#)

- Milligan, Kevin (2005), "Making it pay to work: Improving the incentives in Canada's public pension system," *Commentary 218*, C.D. Howe Institute. 28 pages. [\[link\]](#)
- Milligan, Kevin (2002), "Tax Preferences for Education Savings: Are RESPs Effective?" *Commentary 174*, C.D. Howe Institute. 21 pages. [\[link\]](#)
- Milligan, Kevin (2002), "Quebec's Baby Bonus: Can Public Policy Raise Fertility?" *Backgrounders*, C.D. Howe Institute, January. 9 pages. [\[link\]](#)
- Milligan, Kevin and Michael Smart (2000), "What's the cost of the foreign property limit in Canada's pension rules?" *Policy Options*, Vol. 21 March, pp. 36-40. [\[link\]](#)

Unpublished Work:

- Milligan, Kevin and Tammy Schirle (2020), "Retirement Decisions and Retirement Incentives: New Evidence from Canada," submitted to NBER Conference Volume, Axel Boersch-Supan and Courtney Coile (eds.). [\[link\]](#)
- Milligan, Kevin (2020), "Participation Tax Rates in British Columbia," draft. [\[link\]](#)

Retired Working Papers

- Milligan, Kevin and David A. Wise (2014), "How Do Public Pensions Affect Retirement Incomes and Expenditures? Evidence over Five Decades from Canada," draft. [\[link\]](#)
- Milligan, Kevin and Tammy Schirle (2013), "The Retirement Income System and the Risks Faced by Canadian Seniors," CLSRN Working Paper No. 120. [\[link\]](#)
- Milligan, Kevin and Michael Smart (2013), "Devolution of the Revolution: Taxation of High incomes in a Federation," draft. [\[link\]](#)
- Baker, Michael, Jonathan Gruber, and Kevin Milligan (2009), "Retirement Income Security and Wellbeing in Canada" NBER Working Paper No. 14667, January. [\[link\]](#)
- Milligan, Kevin and Michael Smart (2005), "Regional Grants as Pork-Barrel Politics," CES-ifo Working Paper No. 1453. [\[link\]](#)
- Milligan, Kevin (2003), "Do inter-district spillovers affect pork-barrel spending? Theory and Evidence." Manuscript. [\[link\]](#)

Milligan, Kevin and Michael Smart (2000), "Restricting Foreign Investment: Estimating the Costs of Canada's Foreign Property Rule," Manuscript. [\[link\]](#)

Milligan, Kevin, Jack M. Mintz, and Thomas A. Wilson (1999), "Capital Gains Taxation: Recent Empirical Evidence," Prepared for the Heward Stikeman Institute. [\[link\]](#)

Milligan, Kevin and Ian Pomroy (1998), "Present Value Tax Expenditure Estimate of Tax Assistance for Retirement Saving," Prepared for the Department of Finance. [\[link\]](#)

Milligan, Kevin (1998), "Do Tax-Sheltered Savings Crowd Out Other Savings? Implications, Evidence, and Explanations," Prepared for the Department of Finance. [\[link\]](#)

Milligan, Kevin (1998), "Savings and Tax Incentives: Semiparametric Estimation of the Household Savings Impact of RRSPs," manuscript. [\[link\]](#)

SOFTWARE:

Milligan, Kevin (2007-2021) Canadian Tax and Credit Simulator. Database, programs, and documentation. [\[link\]](#)

HONOURS, FELLOWSHIPS, AND GRANTS:

- | | |
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| 2020 | Harry Johnson Prize for best paper in Canadian Journal of Economics in 2019 (joint with Lauren Jones and Mark Stabile). |
| 2017 | The Mike McCracken Award in Economic Statistics, Canadian Economics Association. Joint with Andrew Heisz and Brian Murphy. |
| 2015-2017 | SSHRC Insight Development Grant: Mortality, socioeconomic status, and the role of public pensions (with Tammy Schirle). |
| 2015 | Purvis Prize for best contribution to public policy in Canada in 2014. |
| 2014 | Excellence in Refereeing Award, <i>American Economic Review</i> |
| 2011-2016 | National Institute Aging / NBER "Disability Programs, Health, and Work at older Ages Around the World" (David Wise, PI). |
| 2010-2012 | HRSDC grant as part of project "Challenges for Canada's Retirement Income System" (joint with Tammy Schirle). |
| 2011 | Killam Research Prize, UBC. |

2010-2013	SSHRC Standard Research Grant “Government Institutions and Behaviour: Evidence from Federal Grants and Local Governments”
2010	Kendrick Prize for best paper in Review of Income and Wealth in 2008/09 (joint with Courtney Coile).
2010	NBER / Social Security Administration grant “Income and consumption in retirement in Canada”
2009	Purvis Prize for best contribution to public policy in Canada in 2008 (joint with Michael Baker and Jonathan Gruber).
2009	Harry Johnson Prize for best paper in Canadian Journal of Economics in 2008 (joint with Marie Rekkas).
2006-2009	SSHRC Standard Research Grant: “Economic Transitions of the Elderly” (with Michael Baker and Courtney Coile).
2005	Center for Retirement Research / Social Security Administration grant (with Courtney Coile): “How Portfolios Evolve After Retirement: The Effect of Health Shocks”
2004-05	Statistics Canada Fellowship (with Thomas Lemieux): “Incentive effects of Social Assistance: A regression discontinuity approach.”
2004-05	SSHRC INE Skills Research Initiative: “Public Policy, Public Pensions, and Retirement: Assessing the Evidence.”
2004-06	SSHRC Research Development Initiative: “Creating a public-use Canadian fiscal calculator for microdata analysis.”
2002	National Tax Association Outstanding Dissertation Award Winner.
2002-2005	SSHRC Standard Research Grant: “Taxation, Pensions, and Savings in Canada.”
2001	National Institute on Aging / NBER: “Retirement in Canada” (with Michael Baker).
2001	UBC/SSHRC Grants to New Faculty: “Simulating the fiscal impact of reform to Canada’s income security system.”
1998-2000	Social Science and Humanities Research Council of Canada Doctoral Fellowship.

PROFESSIONAL ACTIVITIES:

Service

C.D. Howe Institute: Member of Fiscal and Tax Competitiveness Council, 2014-
Member of Human Capital Policy Council, 2016-

Canadian Tax Foundation: Research Committee 2011-

National Tax Association: Board of Directors, 2011-2013

CLSRN: Co-Director of “Challenges for Canada’s Retirement Income System,”
with Tammy Schirle. 2010-2012

Editorial Positions

Canadian Tax Journal: Co-Editor September 2011-, Editorial Board 2005-2011,
Finances of the Nation Co-editor 2014-2018

The Mowat Centre: Editorial Board 2014-2018

Canadian Public Policy: Associate Editor, July 2008- August 2011

Journal of Pension Economics and Finance: Editorial Board 2010-

Peer Reviewing

I have reviewed 183 items in the period 2011-2020. The following is a list of the journals and organizations I have assisted:

Aging and Society American Economic Journal: Applied Economics, American Economic Journal: Economic Policy, American Economic Journal: Macroeconomics, American Economic Review, Broadbent Institute, University of Calgary School of Public Policy Research Papers, C.D. Howe Institute, Canadian Journal on Aging, Canadian Journal of Economics, Canadian Studies in Population, Canadian Public Policy, Canadian Tax Journal, Contemporary Economic Policy, Demography, Economica, Economic Inquiry, Economic Journal, Economics of Education Review, Economics and Human Biology, Entrepreneurship: Theory and Practice, Economic and Social Research Council, Health Economics, Health Sciences Research, Industrial Relations, Human Resources and Skills Development Canada, International Journal of Population Research, Institute for Research on Public Policy, Journal of Applied Econometrics, Journal of the European Economic Association, Journal of Economic Growth, Journal of Economic Literature, Journal of Economic Surveys, Journal of Health Economics, Journal of Human Capital, Journal of Human Resources, Journal of Labor Economics, Journal of Pension Economics and Finance, Journal of Policy Analysis and Management, Journal of Political Economy, Journal of Population Economics, Journal of Public Economics, Journal of

Urban Economics, Labour, Labour Economics, McGill-Queen's University Press, MITACS, National Science Foundation, Nuffield Foundation, OpenMedicine.ca, Oxford Economic Papers, Oxford University Press, Parliamentary Budget Office, Population Studies, Public Choice, Public Finance Review, Quarterly Journal of Economics, Research on Aging, Review of Economics and Statistics, Review of Economic Studies, Review of Income and Wealth, Scandinavian Journal of Economics, Science, Scottish Journal of Political Economy, Social Science and Humanities Research Council of Canada, Social Science and Medicine, Swiss National Science Foundation, The Maurice Falk Institute for Economics.

DEPARTMENT AND UNIVERSITY SERVICE (SINCE 2011):

2017-	Academic Director of the Centre for Innovative Data in Economic Research
2014-15	UBC Advanced Research Computing Committee
2014	Hampton Research Grant Adjudication Committee
2007-18	BCIRDC Academic Director
2012-14	Executive Committee
2012-13	UBC Research Information Technology Support Advisory Group
2010-12	Newsletter Committee
2010-13	Chair of Graduate Studies Committee

INVITED SEMINARS SINCE 2011:

2020: McMaster University, University of Waterloo, University of Illinois (invited).

2018: UBC Law School, National Taiwan University, University of Calgary.

2017: CRDCN Webinar, Columbia University, Dalhousie University.

2016: University of Victoria, Simon Fraser University

2015: University of Toronto Law School, Memorial University of Newfoundland

2014: University of Ottawa, National Chengchi University, Academia Sinica, Xiamen University

2013: University of Waterloo, Department of Finance, University of Ottawa

2012: National Taiwan University

2011: Harvard Kennedy School of Government Canada Seminar, University of Notre Dame

CONFERENCE PARTICIPATION SINCE 2011:

- 2019: NBER Workshop on Labor Demand and Older Workers (organized; presented)
NBER International Social Security Group, Madrid (presented).
Canadian Economic Association Meetings, Banff (presented; discussed).
Osgoode Hall Tax Conference in Honour of Tim Edgar (presented).
- 2018: NBER Aging Spring Meetings, Cambridge MA (presented).
Academia Sinica Workshop in Empirical Economics (discussant).
- 2017: NBER International Social Security Group, Venice (presented).
Canadian Economic Association meetings, Antigonish NS (presented).
NBER/Sloan Working Longer, London (organized/presented)
U. Calgary Taxing Small Corporations, Calgary (presented)
CTF Tax Planning Using Private Corporations, Ottawa (presented)
U. Toronto Canada and its Sesquicentennial, Toronto (presented)
- 2016: Ottawa Economics Association, Ottawa (presented)
U. Calgary Longer Work Lives, Ottawa (presented)
CD Howe Corporate Tax Conference, Toronto (introducer)
U. Calgary SPP Corporate Tax Conference, Toronto (discussant)
CTF Income Tax Conference, Toronto (session organizer)
NBER International Social Security Group, Paris (presented)
Business Council of BC Annual Conference, Vancouver (presented)
- 2015: U of Toronto SPPG Annual Conference, Toronto (presented)
NBER International Social Security Group, Paris (presented)
U of Calgary SPP Conference, Calgary (presented)
BC Economics Articulation Meetings, Vancouver (presented)
NBER International Social Security Group, Taormina (presented)
NBER-CCER Conference, Beijing (presented)
CD Howe Fiscal Policy Council, Toronto (presented)
NBER International Social Security Group, Paris (presented)
- 2014: IRPP/CLSRN Inequality Conference, Ottawa (presented)
Pediatric Academic Societies Meeting, Vancouver (Plenary presenter)
U. Calgary Conference on Risk Management, Toronto (presented)
Retirement Research Consortium Meeting, Washington DC (presented)
CIRANO/CIRPEE Conference on Retirement, Quebec (scheduled)
NBER International Social Security Group, Aix (scheduled)
- 2013: NBER International Social Security Group, Paris (presented)
Canadian Economic Association, Montreal (presented)
NBER International Social Security Group, Madrid (presented)
Manitoba-Winnipeg Policy Conference, Winnipeg (presented)
U. Calgary / CIRANO Canada Pension Plan conference, Ottawa (presented)

- 2012: NBER International Social Security Group, Munich (presented)
 NBER-IFS Workshop on facilitating work at older ages, London (presented)
 HRSDC Retirement Research workshop, Gatineau (presented)
 NBER International Social Security Group, Rome (presented)
 Workshop on Children's Human Capital Development, Aarhus (keynote speaker)
 CES-ifo workshop on Families, Children, and Human Capital, Munich (keynote speaker)
 Symposium on Income Inequality, University of Calgary (presented)
- 2011: American Economic Association meetings, Denver (presented).
 Canadian Tax Foundation symposium on the HST, Vancouver (presented)
 Tax Time Conference, Cambridge ON. (co-organized, presented)
 NBER International Social Security Group, Aix (presented)
 NBER-CRIW Conference on the CEX, Washington DC (presented)

TEACHING EXPERIENCE:

Graduate: Research Design and Policy Evaluation in Economics
 Graduate: Government Expenditure
 Graduate: Government Revenues
 Graduate: Microeconomics for Public Policy
 Undergraduate Applied Economics Seminar
 Undergraduate Honours Seminar

DOCTORAL SUPERVISION:

Student	Graduation	First placement
<i>Advisor or co-advisor</i>		
Laura Turner	2010	University of Toronto
Guang Dai	2013	Market Surveillance Administrator, Calgary
Lori Timmins	2014	Mathematica, Princeton NJ
Tzu-Ting Yang	2015	Academia Sinica, Taipei, Republic of China
Alix Duhaime-Ross	2015	Analysis Group, Montreal
Wendy Kei	2016	Statistics Canada
Daniel Shack	2016	Analysis Group, Montreal
Timea Molnar	2017	Analysis Group, Montreal
Coral Gonazalez	ongoing	
Pablo Gutierrez	ongoing	
Jeff Hicks	ongoing	
Leo Ma	ongoing	

Committee member

Ron Cheung 2005

Tammy Schirle 2006

Pierre Brochu 2006

Hide Mizobuchi 2009

Andrew Yuen 2009

Amlan Das Gupta 2014

Arka Roy Chaudhuri 2015

Sina Ghotbi 2015

Brad Hackinnen 2019

Ronit Mukherji ongoing

David MacDonald ongoing

Hugh Shiplett ongoing

Neil Lloyd ongoing

Florida State University

Wilfrid Laurier University, Waterloo ON

University of Ottawa

Keio University, Japan

Chinese University of Hong Kong

Drake University, Des Moines IA

Indian Statistical Institute

BuildDirect Technologies

Ivey School of Business, Western University

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