

Kevin Milligan
Conflict of Interest Disclosure

November 17, 2018

This document attempts to disclose completely my potential conflicts of interest, using the guidelines of the [American Economic Association](#).

Sources of support:

“Each author of a submitted article should identify each interested party from whom he or she has received significant financial support, summing to at least \$10,000 in the past three years, ...”

The following corresponds to the calendar years 2015-2018. Below is a complete listing of sources of support that exceed \$10,000. For several of these, a grant flowed through a research organization. I have tried to list both the research organization and ultimate source of the funds.

1. University of British Columbia: salary. (2015 2016 2017 2018)
2. National Institute on Aging / National Bureau of Economic Research: stipend for International Social Security project. (2015)
3. Sloan Foundation / National Bureau of Economic Research: stipend for Longer Working Lives project. (2015 2016 2017)
4. Social Science and Humanities Research Council of Canada: Standard Research Grant. (2015)
5. Social Science and Humanities Research Council of Canada: Insight Development Grant. (2015 2016 2017 2018)
6. C.D. Howe Institute, stipend for role as Scholar-in-Residence (2015 2016 2017 2018)
7. Department of Finance: personal services agreement for consulting (2016 2017)
8. Department of Finance: Interchange Agreement (ie ‘secondment’) for 80% of my time, September-December (2016).

Relevant paid or unpaid positions:

“Each author should disclose any paid or unpaid positions as officer, director, or board member of relevant non-profit advocacy organizations or profit-making entities.”

The following list covers activities in the years 2015-2018:

1. Editor, Canadian Tax Journal. (Paid) (2015 2016 2017 2018)
2. Associate Editor, Journal of Pension Economics and Finance. (Unpaid) (2015 2016 2017 2018)
3. Academic Director, British Columbia Interuniversity Research Data Centre (Unpaid; teaching release / research stipend). Funded by UBC/UVIC/SFU/UNBC/SSHRC/CIHR. (2015 2016 2017 2018)
4. President and sole shareholder of KAYEMM CONSULTANCY INCORPORATED, through which some of the above funds have been received. (2015 2016 2017 2018)
5. Board of Directors, Wesley Place Ltd., Vancouver BC. (Unpaid) (2015 2016 2017 2018)

6. Member of Economic Advisory Council for Liberal Party of Canada. (Unpaid) (2014 2015)

Disclosure for close relative or partner

I had no domestic partner in the years 2015-2018.

Additional affiliations:

1. Research Associate, National Bureau of Economic Research. (Unpaid) 2015 2016 2017 2018)
2. Scholar-in-Residence, C.D. Howe Institute. (Stipend) (2015 2016 2017 2018)
3. Occasional contributor, Maclean's Econowatch. (Paid) (2015 2016 2017)

Asset disclosure:

I hold shares in companies through broadly-diversified mutual funds and investment vehicles. I do not directly hold shares of any individual corporation (except for KAYEMM CONSULTANCY as noted above).

Political activity:

I am not a member of any political party at the municipal, provincial, or federal levels. I have occasional policy conversations with policymakers from many parties, as well as government officials at the municipal, provincial, and federal levels.

Right to review:

None of these organizations had a right to review or edit my published work, except when they acted as the publisher.