

Kevin Milligan

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Employment:

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

July 2008 –

Visiting Associate Professor, Department of Economics, Simon Fraser University

July 2008-June 2009.

Aging Program Visiting Fellow, National Bureau of Economic Research.

July 2003 – June 2004

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

July 2001 – June 2008

Other Affiliations:

C.D. Howe Institute, Research Fellow, 2003 –

National Bureau of Economic Research: Research Associate, 2009-

National Bureau of Economic Research: Faculty Research Fellow, 2002 – 2009

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:

Journal Articles:

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, 6 pages. Accepted and forthcoming. (non-refereed) [[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. (non-refereed) [[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. (non-refereed) [[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. [\[link\]](#)
- 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. (non-refereed) [\[link\]](#)
- 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 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. (non-refereed) [\[Link\]](#)
- 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), “Some Considerations for Empirical Research on Tax-Preferred Savings Accounts,” *National Tax Association Proceedings 2002*, pp. 278-282. [[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](#)]
- 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](#)]
- Book Chapters:
- Barrett, Garry and Peter Levell (forthcoming), "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*. NBER-CRIW conference volume. 38 pages. [[link](#)]
- Milligan, Kevin and David A. Wise (forthcoming), "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 (forthcoming), "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 (forthcoming), "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 (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. [\[link\]](#)

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?” *Backgrounder*, C.D. Howe Institute, January. 9 pages. [\[link\]](#)

Unpublished Work:

Baker, Michael and Kevin Milligan (2012), “Maternity Leave and Children's Cognitive and Behavioral Development,” NBER Working Paper No. 17105, updated. [\[link\]](#)

Almond, Douglas, Lena Edlund, and Kevin Milligan (2010), “O Sister, Where Art Thou? The Role of Son Preference and Sex Choice: Evidence from Immigrants to Canada” NBER Working Paper No. 15391, updated. [\[link\]](#)

Baker, Michael, Jonathan Gruber, and Kevin Milligan (2009), “Retirement Income Security and Wellbeing in Canada” NBER Working Paper No. 14667, January. [\[link\]](#)

Retired Working Papers

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 (2007-2010) Canadian Tax and Credit Simulator. Database, programs, and documentation. [\[link\]](#)

Honours, Fellowships, and Grants:

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:

Administration

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

Board of Directors, National Tax Association, one-year term. 2011-12.

Editorial Positions

Editor, Canadian Tax Journal, September 2011-

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

Editorial Board: Canadian Journal of Economics, 2004-2010; Canadian Tax Journal 2005-2011, Journal of Pension Economics and Finance 2010-.

Peer Reviewing

I have reviewed 150 items in the period 2007-2012. The following is a list of the journals and organizations I have assisted:

American Economic Journal: Applied Economics, American Economic Journal:

Economic Policy, American Economic Journal: Macroeconomics, American Economic Review, Berkeley Electronic Press, C.D. Howe Institute, Calgary Public Policy Research Papers, Canadian Journal on Aging, Canadian Journal of Economics, Canadian Studies in Population, Canadian Public Policy, Canadian Tax Journal, Demography, Economic Development and Cultural Change, Economic Inquiry, Economic Journal, Economics of Education Review, 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 Business and Economic Statistics, Journal of Economic Literature, 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, Labour, Labour Economics, MITACS, National Science Foundation, National Tax Journal, Nuffield Foundation, OpenMedicine.ca, Oxford University Press, Oxford Bulletin of Economics and Statistics, Population Studies, Public Choice, Quarterly Journal of Economics, Research on Aging, Review of Economics and Statistics, Scandinavian Journal of Economics, Social Science and Humanities Research Council of Canada, Statistics Canada, Swiss National Science Foundation, The Maurice Falk Institute for Economics.

Invited Seminars since 2007:

- 2012: National Taiwan University
- 2011: Harvard Kennedy School of Government Canada Seminar, Notre Dame University
- 2010: University of Manitoba, University of California Davis, York University
- 2009: Georgia State University, Ohio State University, Chinese University of Hong Kong, University of Calgary, London School of Economics / IFS
- 2008: University College London, University of Alberta, Simon Fraser University
- 2007: UC Irvine, Columbia University, RAND.

Conference Participation since 2007:

- 2012: NBER International Social Security Group, Munich (presented)
NBER-ISS Workshop on facilitating work at older ages, London (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)

- 2010: CD Howe / Laval conference on economics of family, Quebec City (presented)
 NBER Savings Group, Boston (presented).
 NBER Conference on Fiscal Federalism, San Diego (discussant)
 NBER International Social Security Group, Lisbon (presented)
 Canadian Public Economics Group, Quebec City (scientific committee)
 Conference on Economics of the Family and Child Development, Norway (presented)
 National Tax Association Meetings, Chicago (organizing committee, presented)
- 2009: American Economic Association meetings, San Francisco (presented).
 NBER Public Economics Spring Meeting, Boston (presented).
 Conference on the evolution of women's roles, Waterloo (presented).
 John Deutsch Institute conference on Budget 2009, Kingston (presented)
 NBER International Social Security Group, Italy (presented)
 Welfare Research and Evaluation Conference, Washington DC (presented)
 Canadian Public Economics Group, Toronto (organizing committee)
 National Tax Association Meetings, Denver (organizing committee, presented)
 Research Working Group on Retirement Income Adequacy, Toronto (presented)
- 2008: IFN Conference on the Family, Children, and Work, Stockholm (presented).
 NBER International Social Security meeting, Lisbon (presented).
 Canadian Public Economics Group, Vancouver (chair of organizing committee)
 Canadian Economics Association, Vancouver (organized session; chaired)
 Deloitte/Waterloo Tax Policy Research Symposium, Toronto (presented)
 CLSRN Conference, Toronto (presented)
 PRI Population, Work, and Family conference, Gatineau (presented)
- 2007: American Economic Association meetings, Chicago (presented).
 HELP workshop, Vancouver (presented).
 NBER International Social Security meeting, Sicily (presented).
 Bank of Canada Demographic Change Workshop, Ottawa (presented).
 IRPP Luncheon on Family Policy, Vancouver (discussant).
 JDI Conference on Retirement Policy Issues, Kingston (presented).

Teaching Experience:

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

Department and University Service (since 2007):

2010-12	Newsletter Committee
2010-	Chair of Graduate Studies Committee
2009-10	Hiring Committee, Head Search Committee, Chair Undergraduate Curriculum Committee
2007-	BCIRDC Academic Director
2007-08	Co-Op Advisor, Website Committee, Undergraduate Curriculum Committee, Recruiting Committee

Updated April 2012