

Abbreviated Curriculum Vitae of Jonathan Rhys Kesselman (Sept. 2019)

Jonathan Rhys Kesselman joined Simon Fraser University's School of Public Policy in 2004, where he was professor and Canada Research Chair in Public Finance until 2018. From 1972 to 2003 he was an economics professor at the University of British Columbia, and from 1992 to 2003 he served as director of UBC's Centre for Research on Economic and Social Policy. He was the director and principal investigator of the SSHRC/Major Collaborative Research Initiatives project on Equality/Security/Community from 1998 to 2004. He holds a B.A. (Hon.) in economics from Oberlin College and a Ph.D. in economics from the Massachusetts Institute of Technology (1972), thesis supervisors Robert M. Solow (1987 Nobel Laureate in Economics), Peter A. Diamond (2010 Nobel Laureate in Economics), and Lester C. Thurow.

Dr. Kesselman has published more than 115 scholarly articles, chapters, and books on varied topics in taxation, income security, employment policy, social insurance, and budgetary policy. His monographs include: *Financing Canadian Unemployment Insurance* (Canadian Tax Foundation, 1983); *Rate Structure and Personal Taxation: Flat Rate or Dual Rate?* (1990); *General Payroll Taxes: Economics, Politics, and Design* (Canadian Tax Foundation, 1997); *Expanding Canada Pension Plan Retirement Benefits: Assessing Big CPP Proposals* (2010); three C.D. Howe Institute studies, *A New Option for Retirement Savings: Tax-Prepaid Savings Plans* (2001), *Mandatory Retirement and Older Workers: Encouraging Longer Working Lives* (2004), and *Income Splitting for Two-Parent Families: Who Gains, Who Doesn't, and at What Cost?* (2011); three studies for the Institute for Research on Public Policy, *Flat Taxes, Dual Taxes, Smart Taxes* (2000), *Tax Design for a Northern Tiger* (2004), and *Income Splitting and Joint Taxation of Couples* (2008); *Family Tax Cuts: How Inclusive a Family* for the Caledon Institute of Social Policy (2014); two studies on the Tax-Free Savings Account for the Broadbent Institute (2015); and co-editor of *Dimensions of Inequality in Canada* (UBC Press, 2006). Dr. Kesselman is also a frequent commentator on issues of contemporary economic policy, with more than 145 columns in the *Globe and Mail*, *National Post*, *Financial Post*, *Vancouver Sun*, *iPolitics*, *The Tyee*, and other outlets.

Dr. Kesselman's research has been honoured by the Reserve Bank of Australia's Professorial Fellowship in Economic Policy (1985); the Canadian Economics Association's Doug Purvis Memorial Prize for Canadian Economic Policy Research (1998 and 2007); the Canadian Tax Foundation's Douglas Sherbaniuk Distinguished Research Award (2002 and 2015); and the Canada Research Chair in Public Finance (2004–2017). He is a Policy Fellow of the Broadbent Institute and serves on editorial boards of *Canadian Public Policy* and *Canadian Tax Journal*. He is in Marquis' *Who's Who in America* and the *Canadian Who's Who*. His research and advocacy helped to create the Canadian Tax-Free Savings Account (TFSA) and Registered Disability Savings Plan (RDSP), both introduced in 2009, and the property surtax and Speculation and Vacancy Tax, both enacted by British Columbia in 2018.

Dr. Kesselman's research interests have spanned the reform of GST, TFSA, BC PST, and Canada Pension Plan; PSE finance; national and provincial child benefits; personal /business tax reform; federal and provincial payroll taxes; distributional impacts of taxes; tax evasion and avoidance; First Nations taxation; income splitting; mandatory retirement; reform of BC tax policies; basic income; and the design and reform of social and income support programs.

Dr. Kesselman has consulted in governmental, official commission, legal, and regulatory settings. His clients have included the Canada Department of Finance, BC Ministry of Finance and Corporate Relations, Alberta Finance, BC Workers' Compensation Commission, Alberta Ministry of Human Resources and Employment, Nova Corporation, Alcan, Indian Taxation Advisory Board, Department of Canadian Heritage, Macdonald Royal Commission, Ontario Fair Tax Commission, BC Planned Lifetime Advocacy Network (BC PLAN), the Treasuries of Australia and New Zealand, Human Resources and Social Development Canada, Canada Employment and Immigration Commission, Canadian Human Rights Commission, Office of the Auditor General of Canada, and the Saskatchewan legislature.

PUBLICATIONS RECORD

Jonathan Rhys Kesselman

- a) **Scholarly and policy publications**
- b) **Popular/media publications**
- c) **Completed and unpublished policy papers**

a) **Scholarly and policy publications**

1. "Labor-Supply Effects of Income, Income-Work, and Wage Subsidies," *Journal of Human Resources*, Vol. IV, No. 3 (Summer 1969), pp. 275-292.
2. "The Negative Income Tax and the Supply of Work Effort: Comment," *National Tax Journal*, Vol. XXII, No. 3 (September 1969), pp. 411-416. Reprinted in *Microeconomics*, by E. Warren Shows and Robert H. Burton, (Lexington, Mass.: D. C. Heath, 1972), pp. 505-511.
3. "Conditional Subsidies in Income Maintenance," *Western Economic Journal*, Vol. IX, No. 1 (March 1971), pp. 1-20.
4. "The Role of Speculation in Forward-Rate Determination: The Canadian Flexible Dollar 1953-1960," *Canadian Journal of Economics*, Vol. IV, No. 3 (August 1971), pp. 279-298.
5. "A Comprehensive Approach to Income Maintenance: SWIFT," *Journal of Public Economics*, Vol. 2 (February 1973), pp. 59-88.
6. "Incentive Effects of Transfer Systems Once Again," *Journal of Human Resources*, Vol. VIII, No. 1 (Spring 1973), pp. 119-129.
7. "An 'Internality' Case for Efficient Transfers," *Public Finance Quarterly*, Vol. 2, No. 3 (July 1974), pp. 313-321.
8. "Alternatives in Refunding 1974 Personal Income Taxes," with Sheldon Danziger, *Notes and Comments*, Institute for Research on Poverty, University of Wisconsin-Madison, January 1975, (printed in *The Milwaukee Journal*, and placed on the Congressional reading list).
9. "Egalitarianism of Earnings and Income Taxes," *Journal of Public Economics*, Vol. 5 (April-May 1976), pp. 285-301.
10. "Tax Effects on Job Search, Training, and Work Effort," *Journal of Public Economics*, Vol. 6 (October 1976), pp. 255-272.
11. Review of "Redistribution and the Welfare System" (book by Edgar K. Browning), *Industrial and Labor Relations Review*, Vol. 30, No. 1 (October 1976), pp. 115-116.
12. "Non-Business Deductions and Tax Expenditures in Canada: Aggregates and Distributions," *Canadian Tax Journal*, Vol. 25 (March-April 1977), pp. 160-179.
13. "Tax Instruments and Economic Equality," *Canadian Journal of Economics*, Vol. 10 (May 1977), pp. 289-299.
14. "Tax Credits for Employment Rather than Investment," (with Samuel H. Williamson and Ernst R. Berndt), *American Economic Review*, Vol. 67 (June 1977), pp. 339-349.
15. "Personal Exemptions and Per Capita Credits: The Formulation and Evaluation of Tax Policy," (with Sheldon Danziger), *The President's 1978 Tax Reduction and Reform Proposals*, Hearings, Part 6, (Committee on Ways and Means, 95th Congress, 2nd Session, 1978), pp. 3558-3573.
16. "Work Relief Programs in the Great Depression," in *Creating Jobs: Public Employment Programs and Wage Subsidies*, John L. Palmer, ed. (Washington: Brookings Institution, 1978), pp. 153-240 (with discussion by Robert H. Haveman and Arnold Weber).

17. "Three-and-a-Half Million Workers Never Were Lost," (with N.E. Savin), *Economic Inquiry*, Vol. 16 (April 1978), pp. 205-225.
18. "Professor Friedman, Meet Lady Rhys-Williams: NIT vs. CIT," (with Irwin Garfinkel), *Journal of Public Economics*, Vol. 10, No. 2 (October 1978), pp. 179-216.
19. "Formulating Fiscal Policies to Expand Employment in Indian Industry," *Economic and Political Weekly*, (Bombay), Vol. 14, No. 48 (December 1, 1979), pp. 1958-1972.
20. "Credits, Exemptions, and Demogrants in Canadian Tax-Transfer Policy," *Canadian Tax Journal*, Vol. 27 (November-December 1979), pp. 653-688.
21. "Corporate and Personal Tax Integration in the United States: Discussion," (paper by Donald Fullerton, A. Thomas King, John B. Shoven, and John Whalley), in *Microeconomic Simulation Models for Public Policy Analysis*, NSF Conference, Vol. 2, Robert Haveman and Kevin Hollenback, eds., (New York: Academic Press, 1980), pp. 128-133.
22. "Pitfalls of Selectivity in Income Security Programs," *Canadian Taxation*, Vol. 2 (Fall 1980), pp. 154-163.
23. "Tax Normalization, Regulation and Economic Efficiency," (with Ernst R. Berndt and G. Campbell Watkins), *Journal of Business Administration*, Vol. 12 (Spring 1981), pp. 171-183. Reprinted in *Energy Crisis: Policy Response*, Peter N. Nemetz, ed. (Montreal: The Institute for Research on Public Policy, 1981).
24. "Mortgage Policies for Financial Relief in Inflationary Periods," *Canadian Public Policy*, Vol. 7 (Winter 1981), pp. 82-93.
25. Critique of "Public Pension Plans in Canada: Alternative Views," (by John Burbidge), in *Tax Policy Options in the 1980's*, Wayne Thirsk and John Whalley, eds. (Toronto: Canadian Tax Foundation, 1982), pp. 332-336.
26. "Deferral, Indexation, and Averaging of Taxes: Thoughts on the 1981 Federal Budget and Future Policy Options," *Canadian Tax Journal*, Vol. 30 (May-June 1982), pp. 360-388.
27. "Taxpayer Behavior and the Design of a Credit Income Tax," in *Income-Tested Transfer Programs: The Case For and Against*, Irwin Garfinkel, ed. (New York: Academic Press, 1982), pp. 215-281 (with discussion by Joseph Pechman and Earl Rolph).
28. "Income Security, Direct Employment Assistance, and Unemployment Insurance Policies," abstracted in *Report of the Policy Forum on the Federal Budget of April 1983*, Neil Bruce, ed. (Kingston: John Deutsch Institute for the Study of Economic Policy, Queen's University, 1983), pp. 10-12, 15.
29. *Financing Canadian Unemployment Insurance* (Toronto: Canadian Tax Foundation, 1983), 200 published pages.
30. Critique of "Public Revenues and Public Policy: The Impact on the Canadian Economy," (by D. A. L. Auld), in *Taxation: An International Perspective*, Walter Block and Michael Walker, eds. (Vancouver: Fraser Institute, 1984), pp. 103-111.
31. "Less Insurance, More Jobs," *Policy Options*, Vol. 5 (May-June 1984), pp. 45-47.
32. "Comprehensive Income Security for Canadian Workers," in *Income Distribution and Economic Security in Canada*, François Vaillancourt, ed., Royal Commission on The Economic Union and Development Prospects for Canada, Research Studies, Vol. 1 (Toronto: University of Toronto Press, 1985), pp. 283-319.
33. "Assessing Australian Tax Reform Proposals," *Economic Papers* (Policy Journal of the Economic Society of Australia), Vol. 4 (September 1985), pp. 18-41.
34. "Should British Columbia Pursue Mini-Efficiency or Social Efficiency?" in *Restraining the Economy: Social Credit Economic Policies for B.C. in the Eighties*, Robert C. Allen and Gideon Rosenbluth, eds. (Vancouver: New Star Books, 1986), pp. 78-97.

35. "Role of the Tax Mix in Tax Reform," in *Changing the Tax Mix*, John G. Head, ed. (Sydney: Australian Tax Research Foundation, 1986), pp. 49-94.
36. "The Royal Commission's Proposals for Income Security Reform," *Canadian Public Policy*, Vol. 12 (February 1986, Supplement), pp. 101-112.
37. "Pros and Cons of a Business Transfer Tax in Canada," in *Report of the Policy Forum on the Business Transfer Tax*, Robin Boadway and Jack Mintz, eds., (Kingston: John Deutsch Institute for the Study of Economic Policy, Queen's University, 1986), pp. 24-30.
38. "The BTT, the Tax Mix, and Tax Reform," in *Report of Proceedings of the Thirty-Eighth Tax Conference* (Toronto: Canadian Tax Foundation, 1987), pp. 4:1-4:22.
39. "Income Tax Evasion: An Intersectoral Analysis," *Journal of Public Economics*, Vol. 38 (March 1989), pp. 137-182.
40. *Rate Structure and Personal Taxation: Flat Rate or Dual Rate?* (Wellington, New Zealand: Victoria University Press for the Institute of Policy Studies, 1990), 90 published pages.
41. "Direct Expenditures versus Tax Expenditures for Economic and Social Policy," in *Tax Expenditures and Government Policy*, Neil Bruce, ed. (Kingston, Ontario: John Deutsch Institute for the Study of Economic Policy, Queen's University, 1990), pp. 283-323.
42. *Selected Personal Income Tax Policy Issues* (primary author, assisted by the staff of Ernst & Young), report for the B.C. Ministry of Finance and Corporate Relations (Vancouver: Ernst & Young, May 1991), 110 pages plus tables and figures.
43. Comment on "Taxation and the Service Sector" (by John Whalley), in *Taxation to 2000 and Beyond*, Richard M. Bird and Jack M. Mintz, eds. (Toronto: Canadian Tax Foundation, 1992), pp. 286-294.
44. "Income Security via the Tax System: Canadian and American Reforms," in *Canada-U.S. Tax Comparisons*, John Shoven and John Whalley, eds. (Chicago: University of Chicago Press for the National Bureau of Economic Research, 1992), pp. 97-150.
45. "Innovation in Public Debt Management To Reduce the Federal Deficit," *Canadian Public Policy*, Vol. 18 (September 1992), pp. 329-354.
46. "Squeezing Universities, Students, or Taxpayers? Issues in Designing a Canadian Income-Contingent Loan Program," in *Ending the Squeeze on Universities*, Stephen T. Easton, ed. (Montreal: Institute for Research on Public Policy, 1993), pp. 53-71.
47. "The Child Tax Benefit: Simple, Fair, Responsive?" *Canadian Public Policy*, Vol. 19 (June 1993), pp. 109-132.
48. "Evasion Effects of Changing the Tax Mix," *The Economic Record*, Vol. 69 (June 1993), pp. 131-148.
49. "Ends and Means in Recasting UI, Welfare, Training, and Job Programs," in *Income Security in Canada: Changing Needs, Changing Means*, Elisabeth B. Reynolds, ed. (Montreal: Institute for Research on Public Policy, 1993), pp. 15-36.
50. Review of *Fairness in Taxation: Exploring the Principles*, edited by Allan M. Maslove, in *Canadian Public Policy*, Vol. 20 (March 1994), pp. 99-101.
51. "Payroll Tax in Lieu of GST?" and "Payroll Tax in Lieu of GST? Part 2," *Canadian Tax Highlights*, Vol. 1, December 1993 and Vol. 2, January 1994.
52. "Compliance, Enforcement, and Administrative Factors in Improving Tax Fairness," in *Issues in the Taxation of Individuals*, Allan M. Maslove, ed., volume of research studies of the Ontario Fair Tax Commission (Toronto: University of Toronto Press, 1994), pp. 62-84.
53. "Canadian Provincial Payroll Taxation: A Structural and Policy Analysis," *Canadian Tax Journal*, Vol. 42, No. 1 (1994), pp. 150-200.
54. "Replacing the GST or Retreading It?" *Policy Options*, Vol. 15 (June 1994), pp. 41-45.

55. "Public Policies To Combat Child Poverty: Goals and Options," in *A New Social Vision for Canada? Perspectives on the Federal Discussion Paper on Social Policy Reform*, Keith Banting and Ken Battle, eds. (Kingston, Ont.: Queen's University, School of Policy Studies, 1994), pp. 73-97.
56. "Assessing a Direct Consumption Tax To Replace the GST," *Canadian Tax Journal*, Vol. 42, No. 3 (1994), pp. 709-803.
57. "Making Social Policies More Effective and More Economical," in *Critical Commentaries on the Social Security Review* (Ottawa: Caledon Institute of Social Policy, 1995), pp. 83-87.
58. British Columbia Premier's Forum on New Opportunities for Working and Living, *Report of the Forum*, April 1995, 122 pages, co-author and member of the drafting committee.
59. "Reforming Canadian Social Security for Equity, Efficiency, and Employability," in *Social Security Reform: Commentaries on the Axworthy Green Paper* (Montreal: Institute for Research on Public Policy, 1995), pp. 29-46.
60. *Assessment of Alternative Subsidy Treatments for the EIC Self-Sufficiency Project* (with W. Craig Riddell), Research Paper R-95-5, Applied Research Branch, Strategic Policy, Human Resources Development Canada, 1995, 131 pages.
61. "Provincial Tax Policies in the New Economy: The Case of British Columbia," *Canadian Business Economics*, Vol. 4, No. 1 (October-December 1995), pp. 24-46.
62. "Payroll Taxes Around the World: Concepts and Practice," *Canadian Tax Journal*, Vol. 44, No. 1 (1996), pp. 59-84.
63. "Payroll Taxes in the Finance of Social Security," *Canadian Public Policy*, Vol. 22 (June 1996), pp. 162-179.
64. "Toward a Harmonised Payroll Tax for Australia," *Australian Tax Forum*, Vol. 12 (December 1996), pp. 425-484.
65. "Policy Implications of Tax Evasion and the Underground Economy," in *The Underground Economy: Global Evidence of Its Size and Impact*, Owen Lippert and Michael Walker, eds. (Vancouver, BC: Fraser Institute, 1997), pp. 293-317.
66. "Advanced Education Policies in Canada: Restraint for What Purpose?" in C. J. Bruce, R. D. Kneebone, and K. J. McKenzie, eds., *A Government Reinvented: A Study of Alberta's Deficit Elimination Program* (Don Mills, Ont.: Oxford University Press, 1997), pp. 369-82.
67. *General Payroll Taxes: Economics, Politics, and Design* (Toronto: Canadian Tax Foundation, 1997), 409 pages. [Canadian Tax Paper No. 101] Reviewed by Bev Dahlby in *Canadian Journal of Economics*, Vol. 32 (May 1999), pp. 835-839; awarded the Canadian Economics Association's 1998 Doug Purvis Prize for best Canadian economic policy research in 1997.
68. "Towards a Realistic Tax Policy," *Canada Watch: Practical and Authoritative Analysis of Key National Issues*, Vol. 6, No 3 (June 1998), York University Centre for Public Law and Public Policy.
69. "Economics versus Politics in Canadian Payroll Tax Policies," *Canadian Public Policy*, Vol. 24 (September 1998), pp. 381-87.
70. "Tax Cuts for Growth and Fairness," *Policy Options*, Vol. 19 (December 1998), pp. 13-16.
71. "Base Reforms and Rate Cuts for a Revitalized Personal Tax," *Canadian Tax Journal*, Vol. 47, No. 2 (1999), pp. 210-241.
72. "Reduce Income-Testing, Target Universal Benefits," *Policy Options*, Vol. 20 (December 1999), pp. 21-22.
73. "Payroll Taxes in the Finance of Social Security," in Albert Berry, ed., *Labor Market Policies in Canada and Latin America: Challenges of the New Millennium* (New York: Kluwer Academic Publishers, 2000), pp. 135-158 (revised version of item 62 above).

74. “Three Views on the Flat Tax,” (with Pierre Fortin and Dale Orr), *Policy Options*, Vol. 21 (October 2000), pp. 24-31.
75. “Flat Taxes, Dual Taxes, Smart Taxes: Making the Best Choices,” *IRPP Policy Matters*, Vol. 1, No. 7 (November 2000), pp. 1-101, Montreal: Institute for Research on Public Policy
<http://irpp.org/wp-content/uploads/2015/02/policy-matters-vol1-no7.pdf>
76. “Aboriginal Taxation of Non-Aboriginal Residents: Representation, Discrimination, and Accountability in the Context of First Nations Autonomy,” *Canadian Tax Journal*, Vol. 48, No. 5, (2000), pp. 1525-1644. http://www.ctf.ca/ctfweb/Documents/PDF/2000ctj/2000ctj5_kesselman.pdf
77. “A New Option for Retirement Savings—Tax-Prepaid Savings Plans,” (with Finn Poschmann), *C.D. Howe Institute Commentary 149* (February 2001), Toronto: C.D. Howe Institute, 40 pages.
https://www.cdhowe.org/sites/default/files/attachments/research_papers/mixed/kesselman_%26_poschmann2.pdf
78. “Policies To Stem the Brain Drain—Without Americanizing Canada,” *Canadian Public Policy*, Vol. 27, No. 1 (March 2001), pp. 77-93 (first in the series “Critical Essays on Canadian Public Policy”).
<http://economics.ca/cgi/jab?journal=cpp&article=v27n1p0077>
79. “Expanding the Recognition of Personal Savings in the Canadian Tax System,” (with Finn Poschmann), *Canadian Tax Journal*, Vol. 49, No. 1, (2001), pp. 40-101; awarded the Canadian Tax Foundation’s 2002 Douglas Sherbaniuk Award for Distinguished Tax Research.
http://www.ctf.ca/ctfweb/Documents/PDF/2001ctj/2001ctj1_Kesselman.pdf
80. *The Own-Source-Revenue Offset Proposal: Analysis of Its Operation and Impacts on First Nations Governments*, (with Andre LeDressay), (Kamloops, BC: Fiscal Realities, 2002), 25 pages.
81. “Fixing BC’s Structural Deficit: What, Why, When, How? And For Whom?” *Canadian Tax Journal*, Vol. 50, No. 3, (2002), pp. 884-932.
http://www.ctf.ca/ctfweb/Documents/PDF/2002ctj/2002ctj3_kesselman.pdf
82. “Unfinished Business: A Tax System for the 21st Century,” in Charles M. Beach and Thomas A. Wilson, eds., *The 2003 Federal Budget: Conflicting Tensions* (Kingston, ON: John Deutsch Institute for the Study of Economic Policy, Queen’s University, 2004), pp. 151-168.
83. “Tax Design for a Northern Tiger,” *IRPP Choices*, Vol. 10, No. 1 (March 2004), pp. 1-46, Montreal: Institute for Research on Public Policy. <http://irpp.org/wp-content/uploads/assets/research/new-research-category/new-research-article-2/vol10no1.pdf>
84. “Mandatory Retirement and Older Workers: Encouraging Longer Working Lives” *C.D. Howe Institute Commentary 200*, Toronto: C.D. Howe Institute, June 2004, 22 pages.
https://www.cdhowe.org/sites/default/files/attachments/research_papers/mixed/commentary_200.pdf
85. “Tax Incidence, Progressivity, and Inequality in Canada,” (with Ron Cheung), *Canadian Tax Journal*, Vol. 52, No. 3, (2004), pp. 709-789. <http://www.ctf.ca/ctfweb/Documents/PDF/2004ctj/04ctj3-kessel.pdf>
86. “Labour Markets and Social Policy: Impacts of the Macdonald Commission Report,” *Prospects for Canada: Progress and Challenges Twenty Years after the Macdonald Commission*, David E.W. Laidler and William B.P. Robson, eds., Toronto: C.D. Howe Institute, 2005, pp. 67-82.
https://www.cdhowe.org/sites/default/files/attachments/research_papers/mixed/policystudy_41.pdf
87. “Challenging the Economic Assumptions of Mandatory Retirement,” in C.T. (Terry) Gillin, David MacGregor, and Thomas R. Klassen, eds., *Time’s Up: Mandatory Retirement in Canada*, Toronto: James Lorimer & Company and Canadian Association of University Teachers, 2005, pp. 161-189 and 282-291. <http://www.caut.ca/resources/book-series/lists/books/times'-up!>
88. “Reform U.S. Capital Gains Taxation à la Canada,” *The Economists’ Voice*, Vol. 2, No. 3, Article 1, August 15, 2005, <http://www.bepress.com/ev/vol2/iss3/art1>, 7 pages; reprinted in *The Economists’ Voice*, Vol. 3, No. 1, Jan. 2006, Special Issue on Tax Reform, <http://www.bepress.com/ev/vol3/iss1>.
89. *The Disability Savings Plan: Policy Milieu and Model Development* (contributing analyst and author; with Richard Shillington, Jack Styan, and Sherri Torjman), Ottawa: Caledon Institute of Social Policy, November 2005, 30 pages. <http://www.caledoninst.org/Publications/PDF/559ENG%2Epdf>

90. “Capital Gains Taxation: Augmenting the Advisory Panel’s Report,” *Tax Notes*, Vol. 109 (Dec. 26, 2005), pp. 1687-1690.
91. “Harmonizing the GST and Fixing the Fiscal Imbalance: Comment on Smart and Bird,” November 2006, John Deutsch Institute for the Study of Economic Policy, Queen’s University: http://jdi.econ.queensu.ca/Files/Conferences/Harmonizing%20Workshop/Kesselman_comments.pdf
92. “Dimensions of Inequality in a Just Society,” (with David A. Green), in David A. Green and Jonathan R. Kesselman, eds., *Dimensions of Inequality in Canada*, Vancouver: UBC Press, 2006, pp. 1-32.
93. “Taxation Impacts on Inequality in Canada: Methodologies and Findings,” (with Ron Cheung), in David A. Green and Jonathan R. Kesselman, eds., *Dimensions of Inequality in Canada*, Vancouver: UBC Press, 2006, pp. 347-416.
94. *Dimensions of Inequality in Canada*, (co-editor with David A. Green), Vancouver: UBC Press, 2006, 492 pages; awarded the Canadian Economics Association’s 2007 Doug Purvis Prize for best Canadian economic policy research in 2006. http://www.ubcpress.ca/search/title_book.asp?BookID=4518
95. “GST Harmonization Strategies,” *Canadian Tax Highlights*, Vol. 15, No. 5 (May 2007), pp. 3-4; also online at http://www.ctf.ca/articles/News.asp?article_ID=3332
96. “Income Splitting and Joint Taxation of Couples: What’s Fair?” *IRPP Choices*, Vol. 14, No. 1 (February 2008), pp. 1-54, Montreal: Institute for Research on Public Policy. <http://irpp.org/wp-content/uploads/assets/research/new-research-category/income-splitting-and-joint-taxation-of-couples/vol14no1.pdf>
97. “Tax-Recognized Savings Plans,” *Canadian Tax Highlights*, Vol. 16, no. 8 (August 2008), pp. 4-5. http://www.ctf.ca/ctfweb/Documents/PDF/Cdn_Tax_Highlights/2008CTH08.pdf
98. “Economic Stimulus: Fiscal Deficits and Social Deficits,” in Roger Gibbins, Jacques Marcil, and Robert Roach, eds., *Taking Action on the Economy: Advice from Western Canada* (Calgary: Canada West Foundation, December 2008). <http://cwf.ca/pdf-docs/publications/taking-action-on-the-economy-2008.pdf>
99. “Let’s Reform Capital Gains Taxation, Not Just Tinker with the Rate,” *21st Century Taxation*, January 1, 2009, <http://21stcenturytaxation.blogspot.com/2009/01/lets-reform-capital-gains-taxes-not.html>
100. “Tax Free Savings Accounts in a Consumption-Based Personal Tax,” *Canadian Tax Journal*, Vol. 57, No. 3, (2009), pp. 533-562. <http://www.ctf.ca/ctfweb/Documents/PDF/2009ctj/09ctj3-kesselman.pdf>
101. “The Harmonized Sales Tax—Through an Economic Prism,” *Policy Perspectives*, Vol. 17, No. 2 (April 2010), pp. 1-8. <http://www.bcbc.com/content/1928/PPv17n2.pdf>
102. “Expanding Canada Pension Plan Retirement Benefits: Assessing Big CPP Proposals,” *SPP Research Papers*, University of Calgary, School of Public Policy, October 2010 (31 pages). <http://policyschool.ucalgary.ca/sites/default/files/research/kesselman-cpp-online.pdf>
103. “Payroll Tax, GST, and Cash Flow Tax: Reforming State Indirect Taxes,” in Rick Krever, Chris Evans, and John Head, eds., *Australia’s Future Tax System: The Prospects After Henry* (Sydney: Thomson Reuters, 2010), pp. 273-304.
104. “HST or PST? The Real Truth or Consequences,” policy paper, (May 2011), 17 pages, released by the Smart Tax Alliance and the Business Council of British Columbia. http://www.tla.ca/sites/default/files/hstkesselman_report_may2011.pdf
105. “Consumer Impacts of BC’s Harmonized Sales Tax: Tax Grab or Pass-Through?” *Canadian Public Policy/Analyse de politiques*, Vol. 37, No. 2 (June 2011), pp. 139-162. <http://economics.ca/cgi/jab?journal=cpp&article=v37n2p0139>
106. “Income Splitting for Two-Parent Families: Who Gains, Who Doesn’t, and at What Cost?” with Alexandre Laurin, *C.D. Howe Institute Commentary No. 335*, (October 2011) (Toronto: C.D. Howe Institute), 20 pages. http://www.cdhowe.org/pdf/Commentary_335.pdf

107. “Expanding the Tax Free Savings Account: Requisite Companion Reforms,” *Canadian Tax Journal*, Vol. 60, No. 2 (2012), pp. 375-389.
http://www.ctf.ca/ctfweb/EN/Publications/CTJ_Content/2012CTJ2.aspx
108. “Guaranteeing Incomes for the Poor: A Dubious Anti-Poverty Strategy,” *Inroads: The Canadian Journal of Opinion*, Issue 34 (Winter/Spring 2014), pp. 33-43.
<http://inroadsjournal.ca/a-dubious-antipoverty-strategy/>
109. “Challenges in Shifting Canadian Taxation Toward Consumption,” with Peter S. Spiro, *Canadian Tax Journal*, Vol. 62, No. 1 (2014), pp. 1-41. Selected for the Canadian Tax Foundation’s 2015 Douglas Sherbaniuk Award for Distinguished Tax Research.
http://www.ctf.ca/ctfweb/EN/Publications/CTJ_Content/2014CTJ1.aspx
110. *Family Tax Cuts: How Inclusive a Family?* Ottawa: Caledon Institute of Social Policy, November 2014, 40 pages.
<http://www.caledoninst.org/Publications/PDF/1055ENG%2Epdf>
111. “A Dubious Anti-Poverty Strategy: Response,” response to comment by Richard Pereira, *Inroads: The Canadian Journal of Opinion*, Issue 36 (Winter/Spring 2015), pp. 19-20.
<http://inroadsjournal.ca/a-dubious-antipoverty-strategy/>
112. *Double Trouble: The Case Against Expanding Tax-Free Savings Accounts*, Toronto: Broadbent Institute, February 2015, 26 pages.
https://www.broadbentinstitute.ca/sites/default/files/documents/tfsa_report-en.pdf
113. “La fiscalité et l’incitation à l’épargne des ménages québécois,” “Québec Income Taxation and Incentives for Household Savings,” study for the Québec Taxation Review Committee, March 2015, 76 pages (published in English and French)
http://www.examenfiscalite.gouv.qc.ca/fileadmin/user_upload/etudes/Kesselman.pdf
http://www.examenfiscalite.gouv.qc.ca/fileadmin/user_upload/etudes/fiscalite_et_incitation_epargne_des_menages.pdf
114. *Behind the Headlines: Who’s Really Benefiting from Higher TFSA Limits?* Toronto: Broadbent Institute, June 2015, 23 pages.
http://www.broadbentinstitute.ca/tfsa_behind_the_headlines
115. “Tax-Free Savings Accounts: Expanding, Restricting, or Refining?” *Canadian Tax Journal*, Vol. 63, No. 4 (2015), pp. 905-945.
http://www.ctf.ca/CTFWEB/EN/Publications/CTJ_Content/2015CTJ4.aspx
116. “Toward a Broader Base for Personal Taxation: Reconciling Equity with Efficiency,” in Jinyan Li, J. Scott Wilkie, and Larry F. Chapman, eds., *Income Taxation at 100 Years: Essays and Reflections on the Income War Tax Act* (Toronto: Canadian Tax Foundation, 2017), pp. 6:1-6:40. Abstract:
https://www.sfu.ca/mpp/magazine/research_sector/improving-canada-s-income-tax---100-years-later.html
117. “Can ‘Self-Financing’ Redeem the Basic Income Guarantee? Disincentives, Efficiency Costs, Tax Burdens, and Attitudes,” *Canadian Public Policy/Analyse de politiques*, Vol. 44, No. 4 (December 2018), pp. 423-37.
118. *The Laser Inventor: Memoirs of Theodore H. Maiman*, co-edited with Kathleen Maiman, Cham, Switzerland: Springer Nature, 2018. (312 pages).
<https://www.springer.com/gp/book/9783319619392>
119. *An Anti-Poverty Provincial Child Benefit for British Columbia*, with Michael Mendelson, Toronto: Maytree, 2019.
<https://maytree.com/wp-content/uploads/An-anti-poverty-provincial-child-benefit-for-British-Columbia.pdf>
120. “Policy Options for Retargeting the Canada Child Benefit,” *Canadian Public Policy/Analyse de politiques*, Vol. 45, No. 3 (September 2019), pp. 283-309.
121. “Considerations for Basic Income as a COVID-19 Response,” with David Green and Lindsay Tedds, *SPP Briefing Paper* 13(11), Calgary: University of Calgary, School of Public Policy.
<https://www.policyschool.ca/wp-content/uploads/2020/05/Basic-Income-Green-Kesselman-Tedds.pdf>

122. “Re-Envisioning the Canada Revenue Agency: From Tax Collector to Benefit Delivery Agent,” with Gillian Petit, Lindsay Tedds, and David Green.” *Canadian Tax Journal*. Forthcoming (2021).
123. *Covering All the Basics: Reforms for a More Just Society*, Final Report of the British Columbia Expert Panel on Basic Income, with David A. Green (chair) and Lindsay M. Tedds. Government of British Columbia, December 2020 (472 pages). <http://bcbasicincomepanel.ca>

Research Papers for the British Columbia Expert Panel on Basic Income (Dec. 2020):

124. “Design Choice for Income-Transfer Programs: Structural, Economic, and Operational Aspects”
125. “Reform of Child Benefits for British Columbians”
126. “In-Kind versus Cash Benefits in Social Programs: Choices, Structures, and Delivery” with Michael Mendelson
127. “Applying a Basic Income ‘Lens’ to British Columbia’s Demand-Side Housing Programs,” with Michael Mendelson
128. “Earnings Supplementation for British Columbia: Pros, Cons, and Structure,” with Gillian Petit
129. “Reforms to Earnings Supplement Programs in British Columbia: Making Work Pay for Low-Income Workers,” with Gillian Petit
130. “Basic Income Simulations for the Province of British Columbia,” with David Green, Lindsay Tedds, Daria Crisan, and Gillian Petit

b) Popular/media publications (many items not recorded prior to 1989)

1. *Guaranteeing Incomes or Wages? An Essay on the Political Feasibility of Income Maintenance—And A Feasible Alternative to the Guaranteed Income*, pamphlet, 20 pages (Cambridge, MA: 1968)
2. “Guaranteeing Wages: A Modest Proposal; Neither Subsidized Idleness Nor Borderline Poverty,” *Commonweal*, Vol. LXXXIX, No. 22 (March 7, 1969), pp. 700-703.
3. “No More Tax Deductions,” *Vancouver Sun*, May 11, 1977
4. “Alternatives to Commission’s ‘Unthinkable’ Tax Proposals,” *Financial Post*, June 24, 1978
- 5-6. Invited columns on 1981 Federal Budget, *Financial Post* and *Vancouver Sun*, November 7, 1981
7. “Family Allowances: How To Save and Pay to All,” *Financial Post*, December 11, 1982
8. “Killing Universality Wrong Way To Fix Deficit,” *Financial Post*, July 7, 1984
9. “Taxation Reform Report Far from ‘Flawed’,” *Financial Post*, March 16, 1987
10. “Sales Tax Reform Urgently Needed,” *Financial Post*, January 12, 1989
11. “Package Proposal for Reforming the GST Can Cut Rate Sharply,” *Financial Post*, October 9, 1989
12. “Let’s Take a Closer Look at This Tax [the GST],” *Vancouver Sun*, July 4, 1990
13. “Payroll Tax Could Take B.C. Off Fiscal Collision Course,” *Vancouver Sun*, October 22, 1991
14. “Taxation Policies for British Columbia under a New Government,” *Vancouver Sun*, November 7, 1991
15. “Borrowing in US\$ Could Cut Debt Costs,” *Financial Post*, December 22, 1992
16. “The Child Tax Benefit: A Public Policy Prism,” *UBC Reports*, “Forum” series, February 11, 1993
17. “Ability To Pay Doesn’t Guarantee Payment,” column on BC 1993 budget, *Vancouver Sun*, April 10, 1993
18. “New Methods To Finance Universities,” *UBC Reports*, “Forum” column, February 1994
19. “A Way To Replace the GST,” *UBC Reports*, “Forum” column, August 11, 1994
20. “A Direct Consumption Tax To Replace the GST,” *Financial Post*, August 6, 1994

21. Citation in editorial, “A New Child Policy,” *The Globe and Mail*, January 3, 1995
22. “Reforming or Replacing the GST,” *Globe and Mail*, April 4, 1995
23. “Seniors Benefits: Equity for Whom?” *The Globe and Mail*, March 21, 1996
24. “Make Seniors Benefit Fair,” *The Financial Post*, April 16, 1996
25. “Seniors Benefits: Who Would They Serve?” *UBC Reports*, “Forum” column, May 2, 1996
- 26-27. “Taxation Proposals in the B.C. Election Campaign,” two-part column, *The Vancouver Sun*, May 22 & May 23, 1996
28. “Breaking the Logjam on Reform of the Canada Pension Plan,” *The Financial Post*, November 23, 1996
29. “Welfare Cutbacks for the ‘Unemployable’ — Economics or Politics?” *The Vancouver Sun*, April 1997
- 30-31. “The Tax Cut That’s Not Getting Any Attention,” *The Financial Post*, May 24, 1997 and *UBC Reports*, “Forum” column, October 16, 1997
32. “Towards a Realistic Tax Policy,” *Canada Watch* (York University Centre for Public Law and Public Policy and Robarts Centre for Canadian Studies), vol. 6, no. 3, June 1998, pp. 53-54
- 33-34. “Those Nutty Professors,” *UBC Reports*, “Forum” column, June 1998, and letter “Those Nutty Professors: Reply,” *The Province*, April 1998
35. “Civil Rights under Nisga’a: The Experience from Musqueam,” *The Vancouver Sun*, August 14, 1998
36. “Nisga’a Treaty Curtails the Rights of a New Minority,” *The Financial Post*, August 29, 1998
37. “Musqueam Lessons for the Nisga’a Treaty,” *The National Post*, January 20, 1999
38. “Native-Managed Lands: A Threat to Women,” *The National Post*, February 2, 1999 (ghost writer)
39. “Impasse at Musqueam: History and Economics of the Lease Dispute,” *The Vancouver Sun*, March 19, 1999
40. “Tax Less, Spend Smarter: Policies for the Next B.C. Budget,” full-page column for *The Vancouver Sun*, March 23, 2000
41. “Principles for BC Budget-Making in 2000 and Beyond,” *The Vancouver Sun*, March 2000
42. “BC Tax Policy, the Brain Drain, and the Economy,” *The Vancouver Sun*, March 2001
43. “A Way Out of B.C.’s Fiscal Dilemma,” *The Vancouver Sun*, October 22, 2001
44. “A Tax Strategy To Revitalize the BC Economy: I. Personal Taxes,” *The Vancouver Sun*, 2001
45. “A Tax Strategy To Revitalize the BC Economy: II. Business Taxes,” *The Vancouver Sun*, 2001
46. “A Way Out Of B.C.’s Fiscal Quandary,” *UBC Reports*, “Forum” column, November 1, 2001
47. “The Path to Fiscal Health with Fewer Hardships,” *The Vancouver Sun*, February 18, 2002
48. “B.C.’s Public Spending Cuts: Fiscal Necessity?” *UBC Reports*, “Forum” column, February 21, 2002
49. “What’s Fair about the New PharmaCare?” *The Vancouver Sun*, February 28, 2003
50. “What Tax Crisis?” FP Comment Page, *Financial Post*, March 17, 2004
51. “Let’s Drive a Stake through Layton’s Death Tax,” Commentary [on the NDP’s proposal for an inheritance tax], *Globe and Mail*, May 31, 2004
52. “A New Way To Make Savings Grow,” Commentary [on tax-prepaid savings plans; with Finn Poschmann], *Globe and Mail*, June 10, 2004
53. “Why Wasn’t Mandatory Retirement Retired Long Ago?” Commentary, *Globe and Mail*, August 21, 2004
54. “Replace the GST for Open Borders,” *Globe and Mail*, March 24, 2005
55. “Professor Marks Sun Editorials: BC Tax Policies,” *Vancouver Sun*, September 8, 2005
56. “Income Trusts: Level the Playing Field,” *Financial Post*, October 19, 2005

57. “Tax Rebates: Politics over Economics,” *Vancouver Sun*, (with Finn Poschmann), October 21, 2005
58. “Cutting the GST: Good Politics *and* Good Economics,” *Globe and Mail*, web-exclusive commentary, December 13, 2005
59. “Cutting the GST: Good Politics *and* Good Economics,” *Financial Post*, January 10, 2006
60. “Capital Gains Tax: Deferral or Abolition?” *Financial Post*, January 17, 2006
61. “Tory Tax Policies: Populism or Plutocracy?” *Vancouver Sun*, February 6, 2006
62. “Rebalance Public Pensions,” *Financial Post*, May 12, 2006
63. “Carbon Taxes: Perilous but Promising,” *Vancouver Sun*, July 3, 2006
64. “A Whole \$6! Every Day!” [on welfare benefit rates in BC], *Vancouver Sun*, October 27, 2006
65. “Time for Another Crack at Sales Tax Harmonization,” *Financial Post*, December 13, 2006
66. “Policies for a More Productive BC Economy,” *Vancouver Sun*, December 28, 2006
67. “Splitting Incomes and Taxing Couples: What’s Fair?” *Globe and Mail*, March 13, 2007
68. “Response to Tony Penikett and Michael Walker,” *Literary Review of Canada*, (with David A. Green) March 2007.
69. “Vancouver’s Property Taxes: The Business vs. Housing Mix,” *Vancouver Sun*, April 17, 2007.
70. “Cutting the GST Stupid, Harmonizing the GST Smart,” *Globe and Mail*, web-exclusive commentary, October 25, 2007.
71. “Why Should We Care about Inequality?” in *Why Inequality Matters, In 1,000 Words or Less*, Toronto: Canadian Centre for Policy, December 2007, pp. 10-12; online at <http://www.policyalternatives.ca/publications/reports/why-inequality-matters-1000-words-or-less>
72. “The Tax-Free Savings Account Is a Plan for All Ages and All Incomes,” *Globe and Mail*, March 7, 2008.
73. “TFSAs: Answering the Critics,” *Financial Post*, (with Finn Poschmann), March 18, 2008
74. “Why Full Income Splitting Is a Misguided Idea,” *Globe and Mail*, March 31, 2008
75. “A Split Decision on Income Splitting,” *Financial Post*, April 9, 2008
76. “Just Say ‘No’ to Simpson’s ‘\$60-Billion Question’,” *Globe and Mail*, web-exclusive commentary, April 16, 2008; column received 132 posted reader comments
77. “The Flat Tax: Simplicity versus Equity,” *The Montreal Gazette*, April 30, 2008
78. “Premiums Make BC a Health Care Pariah,” *Vancouver Sun*, May 13, 2008
79. “Green Shift: A Case of Bait and Shift,” *Globe and Mail*, web-exclusive commentary, July 7, 2008
80. “A Formula That Doesn’t Add Up,” (with West Vancouver Mayor Pamela Goldsmith-Jones), *Vancouver Sun*, August 8, 2008
81. “Carbon Taxes: Where’s the Second Dividend?” *Financial Post*, August 27, 2008
82. “The Silly Season for Policy Proposals,” *Financial Post*, October 3, 2008
83. “Budgeting Acrobatics: BC’s Fiscal Policies,” (with Paul Beaudry), *Vancouver Sun*, October 28, 2008
84. “Let’s Use Stimulus for Fiscal and Social Deficits,” *Globe and Mail*, December 23, 2008
85. “BC Should Surpass Ontario in Harmonizing Sales Tax,” *Vancouver Sun*, April 4, 2009
86. “Financing Transit: Who Should Pay and Why?” *Vancouver Sun*, August 7, 2009
87. “BC’s Harmonized Sales Tax,” invited online respondent for 1 hour of questions from readers, *Globe and Mail*, August 25, 2009
88. “The HST: Overcoming Fears and Misconceptions,” *Vancouver Sun*, September 1, 2009
89. “Federal Rights Act Lagging on Mandatory Retirement,” *Vancouver Sun*, September 17, 2009
90. Panel respondent in weekly column on “Answers to Readers’ Questions on the Harmonized Sales Tax,” *The Province*, beginning October 23, 2009

91. “Public Impacts of First Nations Development: Bill C-63,” *Vancouver Sun*, December 16, 2009
92. “Impending Battle over Pension Reform: Case for Big-CPP,” The Globe Essay (double-length op-ed column), *Globe and Mail*, December 19, 2009
93. “How To Raise Taxes with Efficiency, Equity, Simplicity,” *Financial Post*, February 24, 2010
94. “HST Critics Need To Take a Closer Look at Crumbling PST,” *Vancouver Sun*, April 21, 2010
95. “Another Way To Resolve the HST Debate,” *Vancouver Sun*, September 24, 2010
96. “Premier Campbell’s Legacy to British Columbia,” *The Toronto Star*, November 5, 2010 (invited)
97. “Death of Income Tax Cut Could Resuscitate HST,” *Vancouver Sun*, November 24, 2010
[Note: *Vancouver Sun* editorial on November 30, 2010 endorsed the “Kesselman” proposal]
98. “Expand Canada Pension Plan Retirement Benefits Now,” *Financial Post*, November 25, 2010
[Note: *Calgary Herald* editorial on November 27, 2010, endorsed expansion of CPP benefits based on a meeting with J.R. Kesselman, Bernard Dussault (former chief actuary of CPP), and Gil McGowan (president of Alberta Federation of Labour)]
99. “A New Year’s Resolution: Expand the CPP,” *Vancouver Sun*, January 5, 2011
100. “BC’s HST and Your Pocketbook: The Evidence,” *Vancouver Sun*, February 18, 2011
101. “Improve Rather Than Enlarge the TFSA,” *Financial Post*, April 20, 2011
102. “BC Should Cut HST by 1 Point, But I’ll Live with 2,” *Globe and Mail*, Economy Lab, May 27, 2011
103. “Consumer Impacts of BC’s Harmonized Sales Tax: Rebuttal to Schreck,” *The Tyee*, May 30, 2011, <http://thetyee.ca/Opinion/2011/05/30/HSTStudy/>
104. “Conservative Tax Policies: Populist or Elitist?” *Globe and Mail*, June 13, 2011
105. “A First Step in Dismantling the HST in BC,” *Vancouver Sun*, August 29, 2011
106. “Abolish Transfer Taxes on Private Sales of Used Cars,” *Financial Post*, September 7, 2011
107. “Income Splitting: An Irremediably Flawed Proposal,” with Alexandre Laurin, *Globe and Mail*, Economy Lab, October 4, 2011
108. “Policies To Combat Income Inequality in Canada,” *Vancouver Sun*, December 28, 2011
109. “Reforming Canada’s Retirement Income System,” *iPolitics.ca*, February 16, 2012, <http://www.ipolitics.ca/2012/02/16/kesselman-reforming-canadas-retirement-income-system/>
110. “OAS Reform Just One Piece of the Puzzle,” *Globe and Mail*, Economy Lab, February 22, 2012
111. “Budgetary Balance: The Real Cost of Restraint,” *Vancouver Sun*, March 2, 2012
112. “New Directions for BC Tax Policy, Part I: Diagnosis,” *Vancouver Sun*, September 14, 2012
113. “New Directions for BC Tax Policy, Part II: Prescription,” *Vancouver Sun*, September 15, 2012
114. “Surmounting the Fiscal Cliff—Canadian Style,” *Globe and Mail*, Economy Lab, December 6, 2012
115. “No Reason for Further Delay: Expand the Canada Pension Plan,” *Globe and Mail*, invited column for online edition, December 17, 2012
116. “Film Tax Credits: We’ve Seen This Movie Before!” *Vancouver Sun*, February 1, 2013
117. “Who’s Right about an Alberta Sales Tax: Populists or Experts?” *Calgary Herald*, March 7, 2013
118. “BC Should Abolish Transfer Tax on Used Cars,” *Vancouver Sun*, March 28, 2013
119. “Alberta Really Is Different—In Tax Structure,” *Financial Post*, April 23, 2013
120. “‘More CPP, Less RRSP’ Argument by Fraser Institute Is Flawed,” *Financial Post*, July 12, 2013
121. “CPP Expansion Not Hindered by RRSP Responses,” *Vancouver Sun*, July 16, 2013
122. “The CPP/RRSP Debate: Sound Research Essential in Assessing CPP Expansion,” *Financial Post*, July 23, 2013
123. “Sound Research Essential in Weighing Pension Options,” *Vancouver Sun*, July 23, 2013

124. “Ignore the ‘Job-Killing’ Mantra: It’s Time To Expand CPP Benefits,” *Globe and Mail*, online column, November 8, 2013 <http://www.theglobeandmail.com/globe-debate/ignore-the-job-killing-mantra-its-time-to-expand-cpp-benefits/article15345374/>
125. “Failing Marks on Federal Government’s Proposed Tax Policies,” *Vancouver Sun*, November 16, 2013 <http://www.vancouversun.com/health/Failing+marks+given+Ottawa+proposed+policies/9172508/story.html>
126. “Expanded CPP Would Benefit Young Workers, Not Punish Them,” *Globe and Mail*, Economy Lab, November 25, 2013 <http://www.theglobeandmail.com/report-on-business/economy/economy-lab/expanded-cpp-would-benefit-young-workers-not-punish-them/article15573270/>
127. “Next Dish on the Government’s Tax Menu: Super-Sized TFSAs,” *Globe and Mail*, online column, March 4, 2014 <http://www.theglobeandmail.com/globe-debate/the-forgotten-tax-break-for-the-rich-that-will-cost-ottawa-billions/article17267315/>
128. “The Real Problem with Income Splitting: It Targets the Wrong Parents,” *iPolitics*, online column, November 6, 2014 <http://www.ipolitics.ca/2014/11/06/the-real-problem-with-income-splitting-it-targets-the-wrong-parents/>
129. “Here’s a Tax Reform Plan for Alberta,” *Maclean’s*, digital, January 22, 2015 <http://www.macleans.ca/economy/economicanalysis/time-for-alberta-to-tackle-tax-reform/>
130. “Ultimate Tax Reform: Dream or Nightmare?” *Vancouver Sun*, February 3, 2015 <http://www.vancouversun.com/news/Opinion+Ultimate+reform+Dream+nightmare/10781326/story.html>
131. “Finally—A Tax Idea Even Worse Than Income Splitting,” *iPolitics*, online column, February 24, 2015 <http://www.ipolitics.ca/2015/02/24/finally-a-tax-idea-even-worse-than-income-splitting/>
132. “Why TFSAs Doubling Will Exacerbate Income Inequality,” *Maclean’s*, digital, March 16, 2015 <http://www.macleans.ca/economy/economicanalysis/tfsa-doubling-exacerbates-income-inequality/>
133. “Why the Canada Pension Plan Has Become an Election Issue,” *Globe and Mail*, op-ed page, May 29, 2015, <http://www.theglobeandmail.com/globe-debate/why-cpp-has-become-an-election-issue/article24675655/>
134. “Who Benefits Most from Tax-Free Saving?” *Maclean’s*, digital, June 29, 2015 <http://www.macleans.ca/economy/economicanalysis/who-benefits-most-from-tax-free-saving/>
135. “Do Canadian Voters Even Know Where Their Self-Interest Lies?” *Globe and Mail*, Report on Business, September 20, 2015, <http://www.theglobeandmail.com/report-on-business/rob-commentary/do-canadian-voters-even-know-where-their-self-interest-lies/article26587656/>
136. “A Tale of Two Tax Policies: Do Voters Even Know Their Self-Interest?” *Vancouver Sun*, October 14, 2015; title in print edition: “Public Support for Conservative Tax Policies Misguided,” <http://www.vancouversun.com/opinion/editorials/opinion+tale+policies/11435524/story.html>
137. “Attacking High House Prices by Making Property Tax Progressive,” *Vancouver Sun*, Jan. 12, 2016 http://www.vancouversun.com/opinion/editorials/opinion+attacking+high+house+prices+making+property/11647690/story.html?_lsa=6160-799d
138. “Face It: There’s Nothing ‘Free Market’ about the Vancouver, Toronto Housing Boom” (with Josh Gordon), *Financial Post*, Comment Page, April 13, 2016 <http://business.financialpost.com/fp-comment/face-it-there-is-nothing-free-market-about-the-vancouver-toronto-housing-boom>
139. “Attacking High Housing Prices by Making Property Taxes Progressive,” *Intelligence Memo*, C.D. Howe Institute, August 18, 2016 <http://cdhowe.org/intelligence-memos/rhys-kesselman-attacking-high-housing-prices-making-property-tax-progressive>
140. “Taxing Capital Gains on Home Sales Would Address Real Estate Speculation, Tax Evasion,” *Vancouver Sun*, September 15, 2016 <http://vancouversun.com/opinion/opinion-closing-the-loop-on-housing-taxation>
141. “Extending Property Tax Relief to Vancouver’s Renters,” *Vancouver Sun*, October 13, 2016 <http://vancouversun.com/opinion/opinion-home-owners-grant-does-not-address-affordability>

142. “Cutting Medical Service Plan Premiums: Which Way Forward?” *Vancouver Sun*, March 10, 2017
<http://vancouver.sun.com/opinion/opinion-reducing-and-eliminating-msp-premiums-which-way-forward>
143. “A Capital-Gains Tax Would Go Far To Cool Toronto’s Housing Market,” *Globe and Mail, Report on Business*, April 11, 2017
<http://www.theglobeandmail.com/report-on-business/rob-commentary/a-capital-gains-tax-would-go-far-to-cool-torontos-housing-market/article34654462/>
144. “‘Tax Competitiveness’ in BC a Narrow Measure of Economic Health,” *Vancouver Sun*, May 25, 2017
<http://vancouver.sun.com/opinion/op-ed/opinion-tax-competitiveness-in-b-c-is-a-narrow-measure-of-economic-health>
145. “Real-World Guidance for BC’s Proposed \$10-a-Day Child-Care Plans” (with John Richards), *Vancouver Sun*, July 15, 2017
<http://vancouver.sun.com/opinion/op-ed/opinion-real-world-guidance-for-b-c-s-proposed-10-a-day-child-care-plans>
146. “Broader Policies Needed To Restore Housing Affordability,” *Intelligence Memo*, C.D. Howe Institute, September 11, 2017
<https://www.cdhowe.org/intelligence-memos/j-rhys-kesselman-broader-policies-needed-restore-housing-affordability>
147. “What’s Efficient about a Revenue-Neutral Carbon Tax?” (with Nancy Olewiler), *Vancouver Sun*, October 1, 2017
<http://vancouver.sun.com/opinion/op-ed/opinion-whats-efficient-about-a-revenue-neutral-carbon-tax>
148. “How Liberal Child-Benefit Changes Really Do Help Most Middle-Class Families,” *Financial Post*, October 26, 2017
<http://business.financialpost.com/opinion/how-liberal-child-benefit-changes-really-do-help-most-middle-class-families>
149. “An Economics Lesson on Ride-Hailing in B.C.” (with Benn Proctor), *Vancouver Sun*, November 4, 2017
<http://vancouver.sun.com/opinion/op-ed/opinion-an-economics-lesson-on-ride-hailing-in-british-columbia>
150. “An Economics Lesson on Ride-Hailing in British Columbia,” (with Benn Proctor), *Commentary*, Wilson Centre Canada Institute, November 17, 2017
<https://www.wilsoncenter.org/article/economics-lesson-ride-hailing-british-columbia>
151. “Fine-Tuning BC’s New Employer Payroll Tax,” *Vancouver Sun*, March 8, 2018
<http://vancouver.sun.com/opinion/op-ed/rhys-kesselman-fine-tuning-b-c-s-new-employer-payroll-tax>
152. “What Is This New, Radical, Confiscatory B.C. Tax?” [property surtax], *Vancouver Sun*, April 5, 2018
<https://vancouver.sun.com/opinion/op-ed/rhys-kesselman-what-is-this-new-radical-confiscatory-b-c-tax>
153. “Why Opponents of BC’s New Surtax on Homes Over \$3 Million Are Wrong,” *The Tyee*, June 22, 2018
<https://thetyee.ca/Opinion/2018/06/22/Opponents-Of-BC-Tax-On-Homes-Are-Wrong/>
154. “Expand British Columbia’s Child Benefit,” *Vancouver Sun*, (with Adrienne Montani), November 15, 2018
<https://vancouver.sun.com/opinion/op-ed/rhys-kesselman-and-adrienne-montani-b-c-needs-to-make-important-changes-to-its-childhood-tax-benefit>
155. “How Childhood Poverty Can Be Further Reduced by Retargeting the Canada Child Benefit,” *Financial Post*, September 24, 2019
<https://business.financialpost.com/opinion/how-childhood-poverty-can-be-further-reduced-by-retargeting-the-canada-child-benefit>

c) Completed and unpublished policy papers

1. “A Comprehensive System for Evaluating the Impact of Alternative Welfare Policies,” (co-author), prepared for the Joint Federal-Provincial Committee on Alienation and Welfare, 1970.
2. “Feasibility of Benefit-Cost Analysis for Comparative Evaluation of Institutional Classroom and On-the-Job Training Programs,” prepared for Ontario Department of Labour (Research Branch) and Canada Department of Manpower and Immigration, 1970.

3. “Conceptual Problems and a Theoretical Framework for Analyzing the Distribution of Benefits from Government-Assisted Training-in-Industry,” prepared for Ontario Department of Labour (Research Branch) and Canada Department of Manpower and Immigration, 1970.
4. “Varieties of Labour-Supply Models and Their Data Requirements for Estimation of Guaranteed Annual Income Work Response” (for Mincome Manitoba project), Department of National Health and Welfare, Ottawa, June 1973.
5. “Welfare Domination and Tax Integration in G.A.I. Experimentation” and “Worker Mobility and Job Search under a G.A.I.: Notes for an Experimental Design” (for Mincome Manitoba project), Department of National Health and Welfare, Ottawa, November 1973.
6. Mincome Manitoba, co-author of core questionnaire for experimental guaranteed income panel study, especially labour-force and job-search areas, 1974.
7. “Evaluation of the Community Employment Strategy in British Columbia: Employment and Transfer Impact Evaluations,” for the Canada Employment and Immigration Commission and the BC Ministry of Labour (March 1978).
8. “Revenue Sources for Maintaining Social Services in BC,” Paper No. P-84-1 (BC Economic Policy Institute, UBC Department of Economics, January 1984).
9. “Income-Contingent Loans and Work Incentives,” October 1993.
10. “Reforming Student Loans in British Columbia” (with Margaret J. McGlenen) Report Prepared for the B.C. Premier’s Office, June 1995; revised version released as University of British Columbia, Centre for Research on Economic and Social Policy, Discussion Paper 35 (May 1996).
11. “A Tax Strategy To Revitalize the B.C. Economy,” for the Policy.Ca website (www.policy.ca), May 2001, 9 pages (also abstracted and cited at the website of the B.C. Business Summit).
12. “Policies for Improving Income Security: Choice of Program Design,” study for Symposium of the Population, Work and Family Policy Research Collaboration (PWFC), Policy Research Initiative and Social Development Canada, Ottawa, 28 pages March 2006.
13. “A Framework To Guide the Allocation of Municipal Property Taxes: Equity, Efficiency, and Economic Development,” study for the City of North Vancouver, Economic Development Strategy, Property Tax Subcommittee, 35 pages, January 2008.