

## Kevin Milligan

Department of Economics, University of British Columbia  
997 – 1873 East Mall, Vancouver, BC, Canada, V6T 1Z1  
604-822-6747

[kevin.milligan@ubc.ca](mailto:kevin.milligan@ubc.ca)  
[www.econ.ubc.ca/kevinmil/](http://www.econ.ubc.ca/kevinmil/)

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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: Faculty Research Fellow, 2002 –  
Social and Economic Dimensions of an Aging Population: Network Participant, 2001 –

### Education:

University of Toronto: Ph.D., Economics, 2001.  
Dissertation Title: “Empirical Essays on Behavioural Responses to Taxation.”  
University of Toronto: M.A., Economics, 1996.  
Queen’s University: B.Com., 1995.

### Research:

#### *Journal Articles:*

“Evidence from maternity leave expansions of the impact of maternal care on early child development,” with Michael Baker. NBER Working Paper No. 13826, June, 2007.  
Accepted, *Journal of Human Resources*. [[link](#)]

“How Household Portfolios Evolve After Retirement: The Effect of Aging and Health Shocks,” with Courtney Coile, *Review of Income and Wealth*, Vol. 55, No. 2 (June 2009), pp. 226-248 [[link](#)]

“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 (May 2009), pp. 128-132. [[link](#)]

“The Evolution of Elderly Poverty in Canada,” *Canadian Public Policy*, Vol. 34, No. 4 (November 2008), pp. s79-s94. [\[link\]](#)

“Campaign Spending Limits, Incumbent Spending, and Election Outcomes,” with Marie Rekkas, *Canadian Journal of Economics*, Vol. 41, No. 4, (November 2008), pp. 1351-1374. [\[link\]](#) (Winner, 2008 Harry Johnson Prize)

“How does job protected maternity leave affect mothers’ employment?” with Michael Baker, *Journal of Labor Economics*, Vol. 26, No. 4, (October 2008), pp. 655-692. [\[link\]](#)

“Improving the Labour Market Incentives of Canada’s Public Pensions,” with Tammy Schirle, *Canadian Public Policy*, Vol. 34, No. 3 (September 2008), pp. 281-303. [\[link\]](#)

“Universal Childcare, Maternal Labor Supply, and Family Wellbeing,” with Michael Baker and Jonathan Gruber, *Journal of Political Economy*, Vol. 116, No. 4 (August 2008), pp. 709-745. [\[link\]](#) (Winner, 2008 Purvis Prize)

“Maternal Employment, Breastfeeding, and Health: Evidence from maternity leave mandates,” with Michael Baker, *Journal of Health Economics*, Vol. 27, No. 4 (July, 2008), pp. 871-887. [\[link\]](#)

“Incentive effects of social assistance: A regression discontinuity approach,” with Thomas Lemieux, *Journal of Econometrics*, Vol. 142, No. 2 (February, 2008), pp. 807-828 [\[link\]](#)

“The tale of the tails: Canadian income inequality in the 80s and 90s,” with Marc Frenette and David Green, *Canadian Journal of Economics*, Vol. 40, No. 3 (August, 2007), pp. 734-764. [\[link\]](#)

“The integration of child tax credits and welfare: Evidence from the Canadian National Child Benefit program,” with Mark Stabile, *Journal of Public Economics*, Vol. 91, No. 1-2 (February, 2007), pp. 305-326. [\[link\]](#)

“Lifecycle Asset Allocation and Accumulation in Canada,” *Canadian Journal of Economics*, Vol. 38, No. 3 (August, 2005), pp. 1057-1106. [\[Link\]](#)

“Subsidizing the Stork: New Evidence on Tax Incentives and Fertility,” *Review of Economics and Statistics*, Vol. 87, No. 3 (August, 2005), pp. 539-555. [\[link\]](#)

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

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

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

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

*Other Publications:*

“Social Security Programs and Retirement Around the World: The Relationship to Youth Employment, Introduction and Summary”, with Jonathan Gruber and David A. Wise, 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, forthcoming. [\[link\]](#)

“Do Elderly Workers Substitute for Younger Workers in the U.S.?” with Jonathan Gruber, 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, forthcoming. [\[link\]](#)

“The Interaction of Youth and Elderly Labor Markets in Canada,” with Michael Baker and Jonathan Gruber, 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, forthcoming. [\[link\]](#)

“Time for a Tune up: Personal Income Taxation in Western Canada,” Going for Gold Series, Canada West Foundation, March 2009. [\[link\]](#)

“Countering the impact of a potential recession: What can federal fiscal policy do?” in Roger Gibbins, Jacques Marcil, and Robert Roach (eds.) *Taking Action on the Economy: Advice from Western Canada*. Calgary: Canada West Foundation, 2008. [\[link\]](#)

“Working while receiving a pension: Will double dipping change the elderly labour market?” with Tammy Schirle, 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, 2008. [\[paper\]](#) [\[book\]](#)

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

“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, 2007. [\[paper\]](#) [\[book\]](#)

“What Happens to Household Portfolios After Retirement?” with Courtney Coile, Center for Retirement Research Issues Brief Number 56, November, 2006. [\[link\]](#)

“What can we learn from Quebec’s Universal Childcare Program?” *e-brief 25*, C.D. Howe Institute, February, 2006. [\[link\]](#)

“Making it pay to work: Improving the incentives in Canada’s public pension system,” *Commentary 218*, C.D. Howe Institute, 2005. [\[link\]](#)

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

“Income Security Programs and Retirement in Canada,” with Michael Baker and Jonathan Gruber, in Jonathan Gruber and David Wise (eds.) *Social Security Programs and Retirement Around the World: Micro Estimation*. Chicago: University of Chicago Press, 2004. [\[paper\]](#) [\[book\]](#)

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

“Tax Preferences for Education Savings: Are RESPs Effective?” *Commentary 174*, C.D. Howe Institute, 2002. [\[link\]](#)

“Quebec's Baby Bonus: Can Public Policy Raise Fertility?” *Backgrounder*, C.D. Howe Institute, January, 2002. [\[link\]](#)

“What’s the cost of the foreign property limit in Canada’s pension rules?” with Michael Smart, *Policy Options*, Vol. 21 (March, 2000), pp. 36-40. [\[link\]](#)

*Unpublished Work:*

“What have four Conservative budgets done to Personal Income Taxes in Canada?” Manuscript, June 2009.

“Son preference and the Role of Culture: Evidence from Asian Immigrants to Canada,” with Douglas Almond and Lena Edlund, NBER Working Paper 15391, October 2009.

“Retirement Income Security and Well-Being in Canada,” with Michael Baker and Jonathan Gruber, NBER Working Paper 14667, January 2009. [\[link\]](#)

“Do Child Tax Benefits Affect the Wellbeing of Children? Evidence from Canadian Child Benefit Expansions,” with Mark Stabile, NBER Working Paper No. 14624, December 2008. [\[link\]](#)

“Looking for Smoking Guns: The Impact of Changes in Tax and Transfer Systems on Canadian Income Inequality,” with Marc Frenette and David Green, manuscript, 2008. [\[link\]](#)

“Regional Grants as Pork-barrel politics,” with Michael Smart, CESifo Working Paper No. 1453, July, 2007. [\[link\]](#)

“Public Pensions and Retirement: International Evidence in the Canadian Context” with Tammy Schirle, Skills Research Initiative Working Paper No. 2006 A-13, 2006. [\[link\]](#)

“Do Inter-district Spillovers Affect Pork Barrel Spending? Theory and Evidence.” Manuscript, University of British Columbia, October, 2003. [\[link\]](#)

“Restricting Foreign Investment: Estimating the Cost of Canada’s Foreign Property Rule,” with Michael Smart, manuscript, University of Toronto, January 2000. [\[link\]](#)

“Capital Gains Taxation: Recent Empirical Evidence,” with Jack Mintz and Thomas A. Wilson, manuscript, University of Toronto, October 1999. [\[link\]](#)

“Savings and Tax Incentives: Semi-parametric Estimation of the Household Savings Impact of RRSPs.” Manuscript, University of Toronto, July, 1998. [\[link\]](#)

### **Software:**

Canadian Tax and Credit Simulator. Database, programs, and documentation. 2007-08. [\[link\]](#)

### **Honours, Fellowships, and Grants:**

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| 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 (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:**

Associate Editor: Canadian Public Policy, July 2008-

Editorial Board: Canadian Journal of Economics, 2004-2010; Canadian Tax Journal 2005-, Journal of Pension Economics and Finance (starting July 2010).

Referee since 2003: American Economic Journal – Applied, American Economic Journal –Policy, American Economic Review, Berkeley Electronic Press, C.D. Howe Institute, Canadian Journal of Economics, Canadian Labour Studies Research Network, Canadian Public Policy, Canadian Tax Journal, Canadian Tax Foundation, Demography, Economic Development and Cultural Change, Economic Inquiry, Economic Journal, Economics of Education Review, European Journal of Political Economy, Industrial Relations, International Tax and Public Finance, Journal of Applied Economics, Journal of Business and Economic Statistics, Journal of Economic Education, Journal of Economic Literature, Journal of Human Capital, Journal of Human Resources, Journal of Income Distribution, Journal of Labor Economics, Journal of Pension Economics and Finance, Journal of Policy Analysis and Management, Journal of Political Economy, Journal of Politics, Journal of Population Economics, Journal of Public Economics, Labour, Labour Economics, Millennium Scholarship Foundation, National Science Foundation, National Tax Journal, Oxford Bulletin of Economics and Statistics, Population Studies, Quarterly Journal of Economics, Review of Economics and Statistics, Scandinavian Journal of Economics, Social Science and Humanities Research Council of Canada, Statistics Canada.

### **Invited Seminars since 2003:**

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.

2006: McMaster University

2005: UC Santa Barbara, Maryland, University of Victoria

2004: Harvard-MIT, McGill.

2003: Simon Fraser University, University of Waterloo, Bank of Canada, University of Guelph, McMaster University, York University, Syracuse University, Cornell University.

### **Conference Participation since 2003:**

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).
- 2006: Skills Research Initiative / Industry Canada, Gatineau (presented).  
 HELP-IRPP Childcare Conference, Vancouver (presented).  
 Canadian Economic Association, Montreal (presented, discussed, chaired)  
 Canadian Public Economics Group, Montreal (discussant)  
 JDI Federal Budget 2006 Conference, Kingston (presented)  
 NBER Summer Institute, Boston (presented).  
 SEDAP Pensions Conference, Hamilton (presented).
- 2005: Workshop on Family Economics, Victoria (presented).  
 Canadian Public Economics Group, Hamilton (org. committee, discussant).  
 NBER International Social Security Group, Bellagio (presented).  
 NBER Summer Institute, Boston (presented).  
 Conference of the Retirement Research Consortium, Washington DC (presented).  
 NBER Public Economics Fall Meetings, Boston (presented).
- 2004: John Deutsch Institute: Higher Education in Canada, Kingston (presented);  
 Population Association of America Annual Meeting, Boston (discussant);  
 Microeconometrics of Spatial and Grouped Data, Banff (presented);  
 Canadian Economic Association meetings, Toronto (presented);  
 Canadian Public Economics Group, Toronto (presented);  
 NBER International Social Security Group, London (presented);  
 Western Economic Association meetings, Vancouver (discussant);  
 NBER Summer Institute, Boston (presented).
- 2003: American Economic Association meetings, Washington (discussant);  
 Federalism - Races to the Bottom conference, Vancouver (discussant);  
 Canadian Economic Association meetings, Ottawa (discussant);

Canadian Public Economics Group, Ottawa (discussant, organizing committee);  
International Institute of Public Finance, Prague (presented, discussant);  
NBER International Social Security Group, Greece (presented);  
PIER conference on Political Economy, Philadelphia (co-author presented);  
Research Data Centre Network Conference, Hamilton (presented, discussant);  
Queen's University Public Economics Conference, 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 Service:**

2009-10	Hiring Committee, Head Search Committee, Chair Undergraduate Curriculum Committee
2008-	BCIRDC Academic Director
2007-08	Co-Op Advisor, RDC Academic Director, Website Committee, Undergraduate Curriculum Committee, Recruiting Committee
2006-07	Co-Op Advisor, Recruiting Committee
2005-06	Co-Op Advisor
2004-05	Executive Committee, Co-Op Advisor
2002-03	Honours Advisor
2001-02	Computer Committee

*Updated January 2010*