

Lindsay M. Tedds, Ph.D.

May 2021

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Citizenship: Canadian, Irish, United Kingdom

EDUCATION

- 2006 Ph.D. in Economics, Department of Economics, McMaster University.
Dissertation: Shady Transactions: Three Essays on the Underground Economy
Supervisor: Thomas Crossley
- 1998 MA, Department of Economics, University of Victoria.
Thesis: Measuring the Size of the Hidden Economy in Canada: A Latent
Variable/MIMIC Model Approach (1998)
- 1996 B.A. (w/Distinction), Economics, University of Victoria.
- 1993 B.A. (Honors), Political Science, Carleton University.

ACADEMIC APPOINTMENTS

- Scientific Director, Fiscal and Economic Policy, School of Public Policy,
University of Calgary, May 1, 2018 – present.
- Associate Professor, Department of Economics, University of Calgary, May 1,
2018 – present.
- Associate Professor, School of Public Administration, University of Victoria, July
1, 2013 – April 30, 2018
- Interim Director, School of Public Administration, University of Victoria, July 1,
2016 – August 30, 2017
- Assistant Professor, School of Public Administration, University of Victoria, July 1, 2007 –
August 30, 2013
- Assistant Professor, Department of Economics, University of Manitoba, July 1, 2005 –
August 30, 2007.

OTHER PROFESSIONAL EMPLOYMENT

- Various Positions, Various Department, Government of Canada, 1997-2002
- Law & Risk Management Clerk, Legal Department, City of Gloucester, 1991-1993

PUBLICATIONS (*Student collaborators names are bolded)

Peer Reviewed Journal Articles

Gillian Petit, Lindsay M. Tedds, David A. Green, and Jonathon Rhys Kesselman. 2021.

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- Re-envisioning the Canada Revenue Agency: From Tax Collector to Benefit Delivery Agent. *Canadian Tax Foundation*, 69(1), 34-52.
- Gillian Petit** and Lindsay M. Tedds. 2020. The Effect of Differences in Treatment of the Canada Response Benefit Across Provincial and Territorial Income Assistance Programs. *Canadian Public Policy*, July, S- 29-S43.
<https://www.utpjournals.press/doi/pdf/10.3138/cpp.2020-054>
- Lindsay M. Tedds. 2016. Do Insiders Comply with Disclosure Rules?: Evidence from Canada, 1996-2011, *The School of Public Policy Publications*, Vol 9 (30), 1-34.
<https://journalhosting.ucalgary.ca/index.php/sppp/article/view/42603/30482>
- Janice Compton and Lindsay M. Tedds. 2016 "The Effects of the 2001 Extension of Paid Parental Leave Provisions on Birth Seasonality in Canada." *Canadian Public Policy*, Vol 42(1), 48-65.
- Kelly Farish** and Lindsay M. Tedds. 2014. "User Fee Design by Canadian Municipalities: Considerations Arising From Case Law." *Canadian Tax Journal*, Vol 62(3), 635-70.
- Ryan A. Compton, Christopher Nicholls, Daniel Sandler, and Lindsay M. Tedds. 2012 "Quantifying the Benefits of Backdating: A Canada-US Comparison." *Columbia Journal of Tax Law*, Vol 3(2), 144-175.
<https://journals.library.columbia.edu/index.php/taxlaw/article/view/2811>
- Catherine Althaus, Lindsay M. Tedds, and **Allen McAvoy**. 2011 "The Feasibility of Implementing a Congestion Charge on the Halifax Peninsula: Filling the "Missing Link" of Implementation." *Canadian Public Policy*, Vol. 37(4), 541-561.
- Ryan A. Compton, Christopher Nicholls, Daniel Sandler, and Lindsay M. Tedds. 2011. "Insider Reporting Obligations and Options Backdating." *Banking and Finance Law Review*, Vol 26(3), 473-490.
- Lindsay M. Tedds. 2010. "Estimating the Income Reporting Function for the Self-employed," *Empirical Economics*, vol. 38(3), 669-687.
- Lindsay M. Tedds. 2010. "Keeping it off the Books: An Empirical Investigation into the Characteristics of Firms that Engage in Tax Non-Compliance." *Applied Economics*, vol. 42(19), 2459-2473.
- Ryan A. Compton, Daniel Sandler, and Lindsay M. Tedds. 2009. "Options Backdating: A Canadian Perspective." *Canadian Business Law Journal*, Vol. 47(3), p. 329-362.
- David E.A. Giles, Lindsay M. Tedds, and **Gugsa T. Wekeneh**. 2002. "The Canadian Underground and Measured Economies: Granger Causality Results." *Applied Economics*, vol. 34, 2347-2352.
- Lindsay M. Tedds. 1998. "What Goes Up Must Come Down (But Not Necessarily at the Same Rate): Testing for Asymmetry in New Zealand Time Series." *New Zealand Economic Papers*, June, 41-58.

Books

- David A. Green, J. Rhys Kesselman, **Gillian Petit**, and Lindsay M. Tedds. *The Role of a Basic Income in the Future of Canada's Social Safety Net*. Institute for Research on Public Policy. (Forthcoming).

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- Lisa Phillips, Enid Slack, and Lindsay M. Tedds (Eds.). 2019. *Funding the Canadian City: A National Dialogue on Municipal Taxation and Fees*. Toronto: Canadian Tax Foundation.
- Catherine Althaus and Lindsay M. Tedds. 2016. *User Fees in Canada: A Municipal Design and Implementation Guide*. Toronto: Canadian Tax Foundation.
- David E.A. Giles and Lindsay M. Tedds. 2002. *Taxes and the Canadian Underground Economy*, Toronto: Canadian Tax Foundation.

Book Chapters

- John Baker, Kourtney Koebel**, Lindsay M. Tedds. 2021. "Gender Disparities in the Labour Market? Examining the COVID-19 Pandemic in Alberta." In Robert Mansell and Kenneth J. McKenzie (Eds.) *Alberta Futures*: University of Calgary Press (Forthcoming).
- Gillian Petit** and Lindsay M. Tedds. 2021. "Interactions between Federal and Provincial Cash Transfer Programs: The Effect of the Canada Emergency Response Benefit on Provincial Income Assistance Eligibility and Benefits." In Kathy Brock and Geoffrey Hale (Eds.) *Managing Canadian Federalism Beyond Pandemic*, University of Toronto Press. (Forthcoming)
- Brock Euper** and Lindsay M. Tedds. 2021. "The Costs of Energy-related Linear Property on Local Governments in Canada and How they Can Potentially Be Recouped through Taxation." In Trevor Tombe and Jennifer Winter (Eds.), *Measuring the Contribution of Energy Infrastructure: A Practical Guide*. Calgary: University of Calgary Press. (Forthcoming)
- Lindsay M. Tedds. 2020. "Who Pays for Municipal Governments? Pursuing the User Pay Model." In Elsbeth Heaman (ed.) *Who Pays for Canada? Taxes and Fairness*, McGill University Press.
- Lindsay M. Tedds. 2019. "Non-Tax Revenue for Funding Municipal Governments: Potentials, Constraints, and Emerging Opportunities." In L. Phillips et al. (Eds.) *Funding the Canadian City*: Toronto: Canadian Tax Foundation.
- Lisa Phillips, Enid Slack, and Lindsay M. Tedds. 2019. "Introduction." In L. Phillips et al (Eds.) *Funding the Canadian City*. Toronto: Canadian Tax Foundation.
- Lindsay M. Tedds. 2017. "Municipal User Fees in Western Canada." Enid Slack and Richard Bird (Eds.) *Financing Municipal Infrastructure: Who Should Pay?* McGill-Queen's University Press: Toronto, ON.
- Lindsay M. Tedds. 2017. "The Tax Treatment of Resource Exploration Expenditures: A Historical Review and a Way Forward. In Adams et al. (eds) *Canadian Income Tax Centennial Anniversary*. Canadian Tax Foundation: Toronto, ON.
- Lindsay M. Tedds. 2010. "Tax Policy Changes in the 2009 Budget: Much Ado About Stimulus?" In Charles Beach, Bev Dahlby, Paul Jobson (Eds.) *The 2009 Federal Budget: Challenge, Response and Retrospect*. Queens University Press: Kingston, ON.
- Lindsay M. Tedds. 2005. "The Underground Economy in Canada" In Chris Bajada and Friedrich Schneider (Eds.), *Size, Causes and Consequences of the*

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Underground Economy. Ashgate Publishing: UK.

Peer Reviewed Policy Papers

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“Understanding home-sharing in the platform economy: A conceptual framework for the short-term rental market.” *The School of Public Policy Publications*, 14. (Forthcoming)

John Baker, Kourtney Koebel, Lindsay M. Tedds. 2021. “Gender Disparities in the Labour Market? Examining the COVID-19 Pandemic in Alberta.” *The School of Public Policy Publications*, 14. (Forthcoming)

Gillian Petit and Lindsay M. Tedds. 2021. “COVID-19 & Trends in Income Assistance Caseloads.” *The School of Public Policy Publications*, 14, 1-2.

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Christopher McCabe, Vic Adamowicz, Robin Boadway, Dan Berznitz, Christopher Cotton, Nathalie de Marcellis-Warin, Stewart Elgie, Evelyn Forget, Richard Gold, Esyllt Jones, Fabian Lange, Stuart Peacock, Lindsay Tedds. 2020. *Renewing the Social Contract: Economic Recovery in Canada from COVID-19*. Royal Society of Canada.

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Rob Buschmann, Jennifer Fischer-Summers, **Gillian Petit**, Anna Cameron, and Lindsay M. Tedds. 2020. *The School of Public Policy Publications*, 13, 1.

<https://journalhosting.ucalgary.ca/index.php/sppp/article/view/71449>

Anna Cameron, **Vanessa Morin**, Lindsay M. Tedds. 2020. “The Gendered Implications of an Infrastructure Focused Recovery.” *The School of Public Policy Publications*, 13, 1.

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Gillian Petit, Craig Scott, **Blake Gallacher**, Jennifer Zwicker, and Lindsay M. Tedds. 2020. “Less Income for More Hours of Work: Barriers to Work for Social Assistance Recipients in B.C.” *The School of Public Policy Publications*, 13(11), 1-16.

<https://www.policyschool.ca/wp-content/uploads/2020/07/Less-Income-More-Work-Petit-et-al.pdf>

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Gillian Petit and Lindsay M. Tedds. 2020. “The Federal Government’s Policy Response to COVID-19: Acting Quickly and Decisively.” *The School of Public Policy Publications*, March 2020.

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https://bcbasicincomepanel.ca/wp-content/uploads/2021/01/Poverty_in_British_Columbia_Income_Thresholds_Trends_Rates_and_Depths_of_Poverty.pdf

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Gillian Petit and Lindsay M. Tedds. 2020. "Programs-based Overview of Income and Social Support Programs for Working-Age Persons in British Columbia." Research paper commissioned by the Expert Panel on Basic Income, British Columbia.

https://bcbasicincomepanel.ca/wp-content/uploads/2021/01/Programs_Based_Overview_of_Income_and_Social_Support_Programs_for_Working_Age_Persons_in_British_Columbia.pdf

Gillian Petit and Lindsay M. Tedds. 2020. "Interactions Between Income and Social Support Programs in BC." Research paper commissioned by the Expert Panel on Basic Income, British Columbia. https://bcbasicincomepanel.ca/wp-content/uploads/2021/01/Interactions_Between_Income_and_Social_Support_Programs_in_BC.pdf

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Gillian Petit and Lindsay M. Tedds. 2020. "Systems-level Reforms to B.C.s Income and Social Support Programs Along Basic Income Lines." Research paper commissioned by the Expert Panel on Basic Income, British Columbia.

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Lindsay M. Tedds, Daria Crisan, and **Gillian Petit**. 2020. "Basic Income in Canada: Principles, Design Features, and Canadian Political Commitments." Research paper commissioned by the Expert Panel on Basic Income, British Columbia. https://bcbasicincomepanel.ca/wp-content/uploads/2021/01/Basic_Income_in_Canada_Principles_and_Design_Features.pdf

Lindsay M. Tedds and Daria Crisan. 2020. "Evaluating Key Proposals for a Basic Income in Canada." Research paper commissioned by the Expert Panel on Basic Income, British Columbia. https://bcbasicincomepanel.ca/wp-content/uploads/2021/01/Evaluating_the_Existing_Basic_Income_Simulation_Literature.pdf

Lindsay M. Tedds. 2018. "Income Support for Low-Income Workers—Transition Briefing: A Holistic Approach for Supporting Ontario's Working Poor." *Ontario 360*, April 30, 2018. <https://on360.ca/30-30/income-support-for-low-income-workers-transition-briefing/>

Lindsay M. Tedds. 2017. "How the Canadian Income Tax System Facilitates and Impedes the Implementation of a Basic Income Guarantee." Northern Policy Institute. https://www.northernpolicy.ca/upload/documents/publications/reports-new/tedds_big-and-pit-en.pdf

Lindsay M. Tedds and Marit Rehavi, 2011, "Special Report—Tax Time: A Workshop Discussion on Recent Research in Applied Public Finance." *Canadian Tax Journal*, Vol 59(4), 783-805.

Technical Reports

Lindsay M. Tedds, Alexa Atherly, Anna Cameron, Daria Crisan, Mukesh Khanal, **Gillian**

Lindsay M. Tedds, Ph.D.

- Petit**, Andrew Sharpe, and Martin Thunert. 2021. Canada Report: Sustainable Governance Indicators 2021. Bertelsmann Stiftung. Forthcoming.
- David A. Green, J. Rhys Kesselman, and Lindsay M. Tedds. 2020. *Covering All the Basics: Reform for a More Just Society*. Report of the Expert Panel on Basic Income. Ministry of Social Development and Poverty Reduction, Government of British Columbia, 1-529. https://bcbasicincomepanel.ca/wp-content/uploads/2021/01/Final_Report_BC_Basic_Income_Panel.pdf
- City of Calgary Financial Task Force. 2020. Report and Recommendations. <https://www.calgary.ca/content/dam/www/cfod/finance/documents/financial-task-force/Report-and-Recommendations.pdf>
- Ecofiscal Commission. 2018. Cutting the Waste: How to Save Money While Improving Our Solid Waste Systems. October. <https://ecofiscal.ca/wp-content/uploads/2018/10/Ecofiscal-Commission-Solid-Waste-Report-Cutting-the-Waste-October-16-2018.pdf>
- Ecofiscal Commission. 2018. Responsible Risk: How Putting a Price on Environmental Risk Makes Disasters Less Likely. July. <https://ecofiscal.ca/wp-content/uploads/2018/06/Ecofiscal-Commission-Risk-Pricing-Report-Responsible-Risk-July-11-2018.pdf>
- Lindsay M. Tedds, David Duff, and Paul Ramsey. 2018. Medical Services Premium Task Force: Tax Reform Proposals for the Province of British Columbia. BC Ministry of Finance, March. https://engage.gov.bc.ca/app/uploads/sites/121/2018/07/MSP_Task_Force_Final_Report_March_2018.pdf
- Deloitte Toronto and Lindsay M. Tedds. 2016. Research and Recommendations on Using Data Analytics to Address the Underground Economy in Canada. Ontario Ministry of Finance, December.
- Fabien Durif, Myriam Ertz, and Lindsay M. Tedds. 2016. The Kijiji Second-hand Economy Index: 2016 Report. Environics Communication, Toronto, Ontario. <https://www.kijiji.ca/kijijicentral/app/uploads/2016/08/Kijiji-Index-Report-2016-1.pdf>
- Ryan A. Compton, Daniel Sandler, and Lindsay M. Tedds. 2009. “Comments on National Instrument 55-104 Insider Reporting Requirements and Exemptions,” Ontario Securities Commission, March.
- Lynda Gagne and Lindsay M. Tedds. 2008. “Review of Econometric Model for the Evaluation of Tobacco Control Initiatives in Canada,” Tobacco Control Programme, Health Canada, March.

Software/Code

- Gillian Petit** and Lindsay M. Tedds. 2020. “A Web-based Interactive Visualization of B.C. Basic Income Simulations. Source Code.” [Source Code]. GitHub Repository, <https://github.com/GillianPetit/BC-Simulations.git>
- Gillian Petit** and Lindsay M. Tedds. 2019. “A Web-based Interactive Visualization of Income and Social Support Programs in B.C. Source Code.” [Source Code]. GitHub

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repository, <https://github.com/lmtedds/BC-Basic-Income-Data-Visualization.git>

E-Guides

Catherine Althaus and Lindsay M. Tedds. 2016. *User Fees Design and Implementation Online Guide*. Toronto: Canadian Tax Foundation. Available at: <http://www.ctf.ca/CTFWEB/UserFees/index.html?WebsiteKey=1a08c672-0c51-47b9-9404-6d4fd0fdc840&=404%3bhttp%3a%2f%2fwww.ctf.ca%3a80%2fctfweb%2fEN%2fUserFees%2findex.html>

Teaching Content

Harvey S. Rosen, Jean-Francois Wen, Tracy Snodden, Lindsay M. Tedds, and Trevor Tombe. (IN PROGRESS). *Public Finance in Canada*. Sixth Canadian Edition. Toronto: McGraw-Hill Ryerson.

Lynda Gagne, Lindsay Tedds, and **Jennifer Sullivan**. 2008. "Introduction to Data Analysis Using the UT/DLS: Microdata Analysis and Sub-setting Service," December. Available for download on the University of Toronto UT/DLS Access Page (<http://www.chass.utoronto.ca.ezproxy.library.uvic.ca/datalib/major/sda.htm>)

Conference Proceedings

Larry Chapman, Ken McKenzie, Shawn Porter, and Lindsay Tedds. "Tax Policy Forum: Review of Tax Expenditures, Budget 2016." *Canadian Tax Foundation, 2016 Conference Report 4*, 1-25.

Lynne Siemens, Lindsay M. Tedds, and **Tamara Checkley**, "Exploring a Potential Policy Framework to Support Succession Planning in Small and Family Businesses." *Canadian Council for Small Business and Entrepreneurship*.

Responses

Lindsay M. Tedds and David E.A. Giles, 2005, "Response to Breusch's Critique," 53 *Canadian Tax Journal* 392- 395.

David E.A. Giles and Lindsay M. Tedds, 2002 "Response [to Comments on "Taxes and the Canadian Underground Economy]," 50 *Canadian Tax Journal* 1662-67.

General Interest Publications

David A. Green, Jonathan Rhys Kesselman, Daniel Perrin, and Lindsay M. Tedds. 2021. "What Can the CERB Teach Canada About Establishing a Universal Basic Income? Very Little." *The Globe and Mail*, April 19.

<https://www.theglobeandmail.com/opinion/article-what-can-the-cerb-teach-canada-about-establishing-a-universal-basic/>

Gillian Petit and Lindsay M. Tedds. 2020. "Our Punishingly Complex Income and Social Supports System." *Macleans*, December 9. <https://www.macleans.ca/economy/charts-to-watch-in-2021-the-most-important-canadian-economic-charts-for-the-year-ahead/>

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- David A. Green, J. Rhys Kesselman, and Lindsay M. Tedds. 2020. A Basic Income is Not as Simple as You Might Think. *Policy Options, Institute for Research on Public Policy*, May 26, 2020. <https://policyoptions.irpp.org/magazines/may-2020/a-basic-income-is-not-as-simple-as-you-might-think/>
- Rob Gillezeau, **Gillian Petit**, and Lindsay M. Tedds. 2020. Local Governments Face Several Constraints, but There are 13 Short-Run Policy Actions they Can Take to Keep Up Essential Services and Support. *Policy Options, Institute For Research on Public Policy*, April 23, 2020. <https://policyoptions.irpp.org/magazines/april-2020/heres-how-municipalities-should-respond-to-covid-19/>
- Rob Gillezeau, **Gillian Petit**, and Lindsay M. Tedds. 2020. Recommendations for Immediate Provincial Policy Responses to COVID-19. *Intelligence Memo C.D. Howe Institute*, March 24, 2020. <https://www.cdhowe.org/intelligence-memos/gillezeau-petit-tedds-%E2%80%93-recommendations-immediate-provincial-policy-responses>
- Lindsay M. Tedds. 2019. “Let’s End the Period Taboo. Making Menstrual Products Available is About Dignity, Nothing Less.” *Toronto Star*, May 28. <https://www.thestar.com/opinion/contributors/2019/05/28/lets-end-the-period-taboo-making-menstrual-products-available-is-about-dignity-nothing-less.html>
- Lindsay M. Tedds. 2018. “Final A Poverty Plan. But Will it Work?” *Macleans*, December 4. <https://www.macleans.ca/economy/economicanalysis/the-most-important-charts-to-watch-in-2019/>
- Lindsay M. Tedds. 2018. “The Winners and Losers if Alberta Returns to a Flat Tax System.” *Macleans*, May 9. <https://www.macleans.ca/economy/economicanalysis/the-winners-and-losers-if-alberta-returns-to-a-flat-tax-system/>
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- Lindsay M. Tedds. 2016. “The Foreign Buyer Tax Leaves Us With the Wrong Kind Of Speculator.” *The Globe and Mail*, July 29. <https://www.theglobeandmail.com/report-on-business/rob-commentary/the-foreign-buyer-tax-leaves-us-with-the-wrong-kind-of-speculator/article31199781/>
- Lindsay M. Tedds. 2016. “The Unintended Consequences of Boosting Parental Leave.” *Macleans*, April 25. <https://www.macleans.ca/economy/economicanalysis/the-unintended-consequences-of-boosting-parental-leave/>
- Lindsay M. Tedds. 2016. “Ottawa Should Move to Regulate Assisted Reproduction.” *Macleans*, March 16. <https://www.macleans.ca/economy/economicanalysis/what-economists-will-be-looking-for-in-the-first-trudeau-budget/>
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- Lindsay M. Tedds. 2013. "Politicians Should be Counting Opportunity Costs of the 'Daycare Dilemma.'" *The Globe and Mail*, February 21.
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- [lab/politicians-should-be-counting-opportunity-costs-of-the-daycare-dilemma/article8905691/](#)
- Lindsay M. Tedds. 2013. "What Problem is Harper's Venture Capital Plan Trying to Solve?" *The Huffington Post*, January 17. https://www.huffingtonpost.ca/lindsay-tedds/venture-capital_b_2497555.html
- Lindsay M. Tedds. 2012. "Faster, Higher, Richer: Should Olympic Medal Winners Be Taxes?" *The Globe and Mail*, August 13. <https://www.theglobeandmail.com/report-on-business/economy/economy-lab/faster-higher-richer-should-olympic-medal-winners-be-taxed/article4478307/>
- Lindsay M. Tedds. 2012. "Tipping Point: Ottawa Loses Billions In Undeclared Income." *The Globe and Mail*, July 2012. <https://www.theglobeandmail.com/report-on-business/economy/economy-lab/tipping-point-ottawa-loses-billions-in-undeclared-income/article4418504/>
- Lindsay M. Tedds. 2012. "How Taxes Can Ruin Employee Incentive Programs." *The Globe and Mail*, June 20. <https://www.theglobeandmail.com/report-on-business/economy/economy-lab/how-taxes-can-ruin-employee-incentive-programs/article4357487/>
- Lindsay M. Tedds. 2012. "How to Raise the Bar on Debates About Taxation." *The Globe and Mail*, May 22. <https://www.theglobeandmail.com/report-on-business/economy/economy-lab/how-to-raise-the-bar-on-debates-about-taxation/article4198278/>
- Lindsay M. Tedds. 2012. "Why Modern-day Tax Revolts are Doomed To Fail." *The Globe and Mail*, May 8. <https://www.theglobeandmail.com/report-on-business/economy/economy-lab/why-modern-day-tax-revolts-are-doomed-to-fail/article4105306/>
- Lindsay M. Tedds. 2012. "Reduce Your Tax Liability By Claiming Medical Expenses." *The Globe and Mail*, April 25. <https://www.theglobeandmail.com/globe-investor/personal-finance/reduce-your-tax-liability-by-claiming-medical-expenses/article4102668/>
- Lindsay M. Tedds. 2012. "How the CRA Reveals Its Kinder, Gentler Side." *The Globe and Mail*, April 13. <https://www.theglobeandmail.com/report-on-business/economy/economy-lab/how-the-cra-reveals-its-kinder-gentler-side/article4099962/>
- Lindsay M. Tedds. 2012. "Why You Don't Want Ottawa to Fill in Your Tax Form." *The Globe and Mail*, April 3. <https://www.theglobeandmail.com/report-on-business/economy/economy-lab/why-you-dont-want-ottawa-to-fill-in-your-tax-form/article4099961/>
- Lindsay M. Tedds. 2012. "A Simple Way to Tax the Rich." *The Globe and Mail*, March 9. <https://www.theglobeandmail.com/report-on-business/economy/economy-lab/a-simple-way-to-tax-the-rich/article552647/>
- Lindsay M. Tedds. 2012. "Why Tax Withholding is More than a Free Loan to Ottawa." *The Globe and Mail*, February 27. <https://www.theglobeandmail.com/report-on-business/economy/economy-lab/why-tax-withholding-is-more-than-a-free-loan-to-ottawa/article536087/>

Lindsay M. Tedds, Ph.D.

Lindsay M. Tedds. 2012. "Tax Cheats a Problem, but so are Those Who Overpay." *The Globe and Mail*, February 13. <https://www.theglobeandmail.com/report-on-business/economy/economy-lab/tax-cheats-a-problem-but-so-are-those-who-overpay/article536088/>

Working Papers

Anna Cameron, Daria Crisan, Mukesh Khanal, and Lindsay M. Tedds. 2021. The Alberta Tourism Levy and Short-term Rentals: A Blunt Instrument for a Complex Issues.

Gillian Petit and Lindsay M. Tedds. 2021. "The Effect of Asset Limits on Income Assistance Dynamics in British Columbia." School of Public Policy Working Paper, University of Calgary.

Anna Cameron, Mukesh Khanal, and Lindsay M. Tedds. "Jurisdictional Analysis of the Regulator Approaches of the Short-Term Rental Market. School of Public Policy Working Paper, University of Calgary.

Gillian Petit, Mukesh Kahnal, Anna Cameron, and Lindsay M. Tedds. "Patterns of Use in the Second-Hand Housing Market in Alberta" School of Public Policy Working Paper, University of Calgary.

Jasmine Mian, Mukesh Khanal, and Lindsay M. Tedds. "Regulatory Approaches for Managing Second-Hand Housing Markets in Alberta Municipalities" School of Public Policy Working Paper, University of Calgary.

Anna Cameron and Lindsay M. Tedds. "Overview of Gender-based Analysis for Public Policy." School of Public Policy Working Paper, University of Calgary.

Invited Conference Presentations, Seminars, Workshops, and Panels (Post-COVID Webinars)

2021 Institute for Research on Public Policy, Canadian Economics Association, Lakehead University's Department of Economics, Managing Canadian Federalism Beyond Pandemic, Concordia's School of Community and Public Affairs, The University of British Columbia's Peter A. Allard School of Law, The University of British Columbia's Vancouver School of Economics, The Next 30, Canadian Association of Business Economists.

2020 Economics Society of Northern Alberta (2), Calgary Chamber of Voluntary Organizations, Probus Central Edmonton, Royal Society of Canada and the University of Toronto's Celebration of Excellence & Engagement, The Senate of Canada (2).

Invited Conference Presentations, Seminars, Workshops, and Panels (Pre-COVID In-person)

2019 Canadian Economics Association Annual Meeting

2018 Measuring the Contribution of Energy Infrastructure, Current Affairs Luncheon,

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Ottawa Economics Association, Canadian Association of Business Economics, McGill Institute for the Study of Canada. Funding the Canadian City, McGill University's Faculty of Law, Thompson Rivers University's School of Business and Economics, The School of Public Policy Alumni Association

- 2017 University of Calgary's School of Public Policy, York University's Osgood Hall Law School, University of Victoria's Department of Economics Alumni Association

- 2016 Canadian Tax Foundation Annual Conference, Financing Infrastructure: Who Should Pay, Northern Policy Institute, Canadian Income Tax Act Centennial Symposium, Financial Market Regulatory Program Round Table, University of Calgary's Haskayne School of Business, University of Victoria's Faculty of Law, University of Calgary's School of Public Policy.

- 2015 University of Alberta's School of Business, Canada Revenue Association, Federal/Provincial/Territorial Underground Economic Roundtable, Canadian Economics Association Annual Meeting

- 2014 Tax Policy: Perspectives in Law and Accounting, University of Victoria's Department of Economics

- 2012 Canadian Law and Economics Association Annual Meeting, Canadian Economics Association Annual Meeting

- 2010 Canadian Council for Small Business and Entrepreneurship Annual Conference, Federal/Provincial/Territorial Underground Economic Roundtable

- 2009 Tax Expenditures and Public Policy in Comparative Perspective, Tax Policy: Perspectives from Law and Accounting, The Shadow Economy, Tax Evasion and Social Norms, Canadian Economics Association Annual Meeting, The 2009 Federal Budget: Challenge, Response and Retrospect, Canadian Economics Association Annual Meeting, International Association for Time Use Researchers Annual Conference

- 2008 International Association of Time Use Researchers Annual Conference, Canadian Economics Association Annual Meeting, University of Victoria's School of Business, Federal/Provincial/Territorial Underground Economic Roundtable

- 2007 International Association for Time Use Researchers Annual Conference, IZA Topic Week in Nonmarket Time in Economics, Canadian Economics Association Annual Meeting, DLI/ACCOLEDS Annual Meeting, University of Waterloo's School of Accountancy, University of Victoria's School of Public Administration, Torys Law Firm & Navigant Consulting

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- 2006 Canadian Economics Association Annual Meeting, University of Victoria's Department of Economics, University of Waterloo's Department of Economics
- 2005 Tax Policy: Perspectives from Law and Accounting, Canadian Economics Association Annual Meeting, University of Manitoba's Department of Economics, Allegheny College's Department of Economics, York University's Department of Economics, University of Waterloo's Department of Economics
- 2000 Statistics Canada Economic Conference on "Expanding Horizons: Canada in an International Context, Industry Canada's Distinguished Speaker Series
- 1999 Statistics Canada Economic Conference on Probing the New Economic Realities

GRANTS, RESEARCH CONTRACTS, RESEARCH FUNDING

External

- Faculty of Arts Impact Fund COVID-19 Grants, Faculty of Arts, University of Calgary, Principal Investigator for COVID-19 and Short-term Rental Activity in Alberta. (Submitted April 26, 2021)
- Feminist Response and Recovery Fund (\$500,000), Department of Women and Gender Equality, Government of Canada, Principal Investigator for Building Expertise in Western Canada in GBA+ through Public Policy Training and Research. (Submitted: Decision Date June 2021).
- Google.org Impact Challenge for Women and Girls Stage 1 Application (US\$500,000), Google.org, Principal Investigator for Building 21st century public policy leaders: Developing and launching university-level training and micro-credential programming in gender-based and intersectional analysis for policy research and practice. (Submitted: Stage 1 Decision Date Summer 2021).
- Women's Shelters Canada (\$20,825), Principal Investigator for Basic Income as a Response to Gender-based Violence (Awarded: March 2021).
- Department of Community and Government Services (\$892,073), Government of Nunavut, Co-Investigator for Feasibility Study—Guaranteed Basic Income for Nunavut (with Dr. Jim Dunn, McMaster University, and Blue Print ADE) (Awarded: March 2021).
- SSHRC Knowledge Synthesis Grant (\$30,000), Principal Investigator for Canada Revenue Agency and Tax Administration: Re-envisioning Tax and Benefit Administration in the Age of Digitization (Awarded: December 2020).
- Bertelsmann Stiftung (€4,000), Principal Investigator for SGI Special Survey in Sustainability and Effectiveness of COVID-19 Crises Management: Canada Country Report (Awarded: October 2021).
- SSHRC Partnership Engage Grant (\$25,000), Principal Investigator for COVID-19 and the Financial Crisis in the City of Calgary: What have Been the Impacts on the City's User Levies and Property Tax Revenues and What Lessons Can Be Learned (Awarded: June 2020).

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Ministry of Social Development and Poverty Reduction (\$1.1M), Government of British Columbia, Principal Investigator for Basic Income for the Province of British Columbia (Award: March 2019).

Alberta Real Estate Foundation (\$60,000), Principal Investigator for Airbnb and the Short Term Rental Economy (Awarded: April 2019).

SSHRC Connections Grant (\$25,000), Principal Investigator for Funding the Canadian City (Awarded: September 2017).

Institute on Municipal Finance & Governance (\$5,000), Principal Investigator for Municipal User Fees in Western Ontario (Awarded: February 2016).

Northern Policy Institute (\$12,500), Principal Investigator for How the Canadian Income Tax System Facilitates and Impedes the Implementation of a Basic Income Guarantee (Awarded: June 2016).

Kijiji Canada (\$20,000), Principal Investigator for The Secondhand Economy in Canada (Awarded: December 2015).

Financial Markets Regulation Program (\$10,000), The School of Public Policy, Principal Investigator For Accuracy of Insider Reports in Canada, 1996-2011 (Awarded: July 2015).

Canadian Tax Foundation (\$40,000), Principal Investigator for User Fee Design and Implementation in Canada (Co-Investigator: Catherine Althaus) (Awarded: October 2014).

SSHRC Standard Research Grant (\$87,456), Co-Investigator for Options Backdating in Canada—Examining the Evidence, Reasons, and Response (PI: Danial Sandler) (Awarded: April 2009)

Internal

Thelma Margaret Horte Memorial Fellowship in Women and Society (\$10,000), University of Calgary, Principal Investigator For Gender Disparities in the Labour Market? Examining the COVID-19 Pandemic (Submitted: May 2021).

Catalyst Grant (\$14,693.58), University of Calgary, Principal Investigator For A Unified Theory to Support Better Fiscal Policy in Canada (Submitted: May 2021).

Faculty of Arts Impact Fund COVID-19 Grant (\$9,850), University of Calgary, Principal Investigator for COVID-19 and Short-term Rental Activity in Alberta (Submitted: May 2021)

Strategic Initiatives (\$20,000), School of Public Policy, Principal Investigator for Gender-based Analysis, Gender Budgeting, and Gender Mainstreaming: Implications for Public Policy (Awarded: May 2018).

Internal Research/Creative Project Grant (\$6,780), University of Victoria, Principal Investigator For Accuracy of Insider Reports in Canada, 1996-2011 (Awarded: April 2014).

Internal Research/Creative Project Grant (\$6,780), University of Victoria, Principal Investigator For User Fee Design and Implementation in Canada (Awarded: April 2012).

Work Study Program Grant (\$3,000), University of Victoria, Principal Investigator for

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Options Backdating (Awarded: September 2009).

PROFESSIONAL & COMMUNITY ENGAGEMENT

Member, Editorial Board, Canadian Tax Journal, 2020-present
Member, Research Advisory Board, Northern Policy Institute, 2014-present
Co-chair, COVID-19 Impact on Women Working Group, Royal Society of Canada, 2021
Member, Task Force on Women and the Economy, Government of Canada, 2021-2022
Academic Director, Nunavut Basic Income Project, Government of Nunavut, 2021-2022
Member, One Plan Team, Canadian Disability Benefit Working Group, 2020-2021
Country Expert: Canada, SGI Special Survey, Sustainability and Effectiveness of COVID-19 Crisis Management, Bertelsmann Stiftung, 2020-2021
Panelist, The Possibility Panel, The Next 30, 2020-2021
Member, Post-COVID-19 Economic Recovery Working Group, Royal Society of Canada, 2020
Member, B.C. Basic Income Expert Panel, Government of British Columbia, 2018-2021
Commissioner, Ecofiscal Commission, 2018-2020
Member, City of Calgary's Financial Task Force, City of Calgary, 2019-2020
Chair, B.C. MSP Task Force, Government of British Columbia, 2018-2019
Expert Testimony, Appearance Before the Senate Standing Committee on Finance in Relation to Small Business Tax Proposals, November 6, 2017.
Expert Testimony, Appearance Before the House of Commons Standing Committee on Finance in Relation to Small Business Tax Proposals, September 25, 2017
Member, Research Data Centre Access Committee, 2007-2018
Member, Editorial Board, The Mowat Centre, 2015-2018
Member, Purvis Prize Committee, Canadian Economics Association, 2013-2015
Expert Testimony, Appearance Before the House of Commons Standing Committee on Finance in Relation to its Study of Part 1 of Bill C-43, November 17, 2014
Expert Testimony, Appearance Before the House of Commons Standing Committee on Finance in Relation to its Study of Parts 1 to 4 of Bill C-31, May 8, 2014

ACADEMIC AWARDS

Faculty of Arts Award for Public Engagement, Faculty of Arts, University of Calgary, Awarded: May 2021.
Purvis Prize, Canadian Economics Association, Nominated: May 2017, 2021.
Faculty of Human and Social Development Award for Teaching Excellence and Educational Leadership, University of Victoria, Nominated: November 2016.
New Zealand Association of Economists Young Economists Prize, New Zealand Association of Economists, Awarded: 1998.
Social Sciences and Humanities Research Council Doctoral Award, Awarded: 2004-2005
McMaster University Dean's Award for Excellence in Community Graduate Research, Awarded: 2003-2004

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Ontario Graduate Scholarship, Awarded: 2003-2004

CONFERENCES ATTENDED

Canadian Economics Association Meeting: 2005, 2006, 2008, 2009, 2012, 2014, 2015, 2019, 2021
Measuring the Contribution of Energy Infrastructure: 2018
Ottawa Economics Association Spring Conference: 2018
Funding the Canadian City: 2018
Tax Planning Using Private Corporations, Canadian Tax Foundation: 2017
68th Annual Tax Conference, Canadian Tax Foundation: 2016
Financing Infrastructure: Who Should Pay?: 2016
Basic Income Guarantee in Ontario, Northern Policy Institute: 2016
Reforming the Corporate Tax in a Changing World: A Conference on the 20th Anniversary of the Report of the Technical Committee on Business Taxation: 2016
Canadian Income Tax Act, Centennial Symposium: 2016
Financial Market Regulatory Program Round Table: 2016
Tax Policy: Perspectives from Law and Accounting: 2005, 2006, 2008, 2009, 2010, 2014, 2015, 2016
Canadian Law and Economics Association Meetings: 2012
Journal of Economic Literature Wiley Economics Online Conference: 2011
Tax Time: A Workshop on Recent Research in Applied Public Finance: 2011
Annual Conference of Canadian Council for Small Business and Entrepreneurship: 2010
The 2009 Federal Budget: Challenge, Response and Retrospect, JDI Institute: 2009
The Shadow Economy, Tax Evasion and Social Norms: 2009
International Association for Time Use Research Meeting: 2007, 2008
Nonmarket Time in Economics, IZA Topic Week: 2007
American Economics Association Meeting: 2005
Statistics Canada Economic Conference: 1999, 2000

REFEREEING

Canadian Tax Journal; Canadian Public Administration; Economic Inquiry; Economics Research International Empirical Economics; European Journal of Political Economy FinanzArchiv/Public Finance; Fiscal Studies; Fraser Institute; International Economics Journal International Tax and Public Finance; Journal of Development Studies; Journal of Economic Psychology; Journal of Economic Surveys; Journal of Macroeconomics; Journal of Public Health Management & Practice; Mowat Centre for Policy Innovation; Public Finance Review; School of Public Policy Publications; Small Business Economics; SSHRC Insight Grant; Statistics Canada Research Data Centre; The Journal of International Trade & Economic Development; The Shadow Economy, Corruption and Governance (edited volume)

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TEACHING DUTIES

Courses Taught

Year	Term	Course	Delivery	Enrollment	TA	University
2020	Fall	PPOL 605: Markets and Public Policy	Online (Pandemic)	40	No	Calgary
2020	Summer	PPOL 601: Analytical Foundations	Online (Pandemic)	40	No	Calgary
2019	Fall	PPOL 605: Markets and Public Policy	Campus	38	No	Calgary
2019	Winter	PPOL 611.20 Gender, Politics, and Public Policy	Campus	6 (Cancelled)	No	Calgary
2018	November	Ecofiscal Municipal Course webinar-module 4 solid waste	Webinar	52	Yes	
2017	Fall	ADMN 509: Microeconomics for Policy Analysis	Campus	26	No	Victoria
2016	Fall	ADMN 509: Microeconomics for Policy Analysis	Campus	22	No	Victoria
2015	Winter	ADMN 509: Microeconomics for Policy Analysis	Online	20	No	Victoria
2015	Winter	ADMN 509: Microeconomics for Policy Analysis	Online	19	No	Victoria
2014	Fall	ADMN 509: Microeconomics for Policy Analysis	Campus	19	No	Victoria
2013	Winter	ADMN: 509 Public Sector Economics	Online	23	No	Victoria
2013	Winter	ADMN 509: Public Sector Economics	Online	22	No	Victoria
2012	Fall	ADMN 509: Public Sector Economics	Campus	22	No	Victoria
2012	Fall	ADMN 5018: Economic Policy Analysis	Hybrid	8	No	Victoria
2010	Fall	ADMN 502A: Research Design–Critical Appraisal of Information	Campus		No	Victoria
2010	Fall	ADMN 509: Public Sector Economics	Online	13	No	Victoria
2010	Fall	ADMN 509: Public Sector Economics	Online	22	No	Victoria

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2010	Fall	ADMN 518: Economic Policy Analysis	Hybrid	9	No	Victoria
2010	Winter	ADMN 502A: Research Design–Critical Appraisal of Information	Online	20	No	Victoria
2009	Fall	ADMN 518: Economic Policy Analysis	Hybrid	12	No	Victoria
2009	Fall	ADMN 502A: Research Design–Critical Appraisal of Information	Campus	20	No	Victoria
2009	Fall	ADMN 502A: Research Design–Critical Appraisal of Information	Campus	24	No	Victoria
2008	Fall	ADMN 518: Economic Policy Analysis	Hybrid	9	No	Victoria
2008	Fall	ADMN 502A: Research Design–Critical Appraisal of Information	Campus	34	Yes	Victoria
2008	Winter	ADMN 503: Economic Policy Analysis	Online	4	No	Victoria
2007	Fall	ADMN 502A: Research Design–Critical Appraisal of Information	Campus	28	Yes	Victoria
2006	Winter	ECON 4130: Seminar in Econometrics	Campus	21	No	Victoria
2006	Winter	ECON 3180: Introduction to Econometrics	Campus	43	No	Manitoba
2005	Fall	ECON 3170: Introduction to Quantitative Methods	Campus	90	Yes	Manitoba
2005	Fall	ECON 1200: Principles of Economics (Microeconomics)	Campus	120	Yes	Manitoba
2005	Winter	ECON 4A03: Honours Seminar: Public Economic & Public Policy	Campus	15	No	McMaster

Graduate Student Supervision (To Completion Only)

PhD Students

2019-2021 Gillian Petit (Economics, Calgary)
 2006-2009 Adian McFarlane (Economics, Manitoba)

Masters Students

2021 Kayla Doody (MPP, Calgary)
 2020-2021 Bill Yang (MPP, Calgary)
 2020 Dana Van Baren (MPP, Calgary)
 2020 Jasmine Mian (MPP, Calgary)

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2020	Joseph Calnan (MPP, Calgary)
2020	Taylor Berezowski (MPP, Calgary)
2020	Vanessa Morin (MPP, Calgary)
2016	Sean McCann (MPP, Calgary)
2014-2015	Ellen Reynolds (MPA, Victoria)
2014-2015	Justine Farrell (MPA, Victoria)
2014-2015	Keith Preston (MPA, Victoria)
2011-2012	Jing Ting (MPA, Victoria)
2011-2012	Kelly Farish (MPA, Victoria)
2010-2011	Natasha Horseman (MPA, Victoria)
2010-2011	Vivien Tse (MPA, Victoria)
2009-2010	Tamara Checkley (MPA, Victoria)
2008	Allen McAvoy (MPA, Victoria)
2008	Peter Pokorny (MPA, Victoria)
2008	Michael Braun (MPA, Victoria)
2007-2008	Nurlybek Nurmagambetov (MA, Manitoba)

Graduate Student Committee Membership (To Completion Only)

PhD Students (Chair)

2016	Shaham Sharifan (Engineering, Victoria)
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Masters Students (Member of Supervisory Committee)

2016	Katherine Dillistone (Public Administration, Victoria)
2014	Natasha Lesnikova (Public Administration, Victoria)
2012	Alison Hopkins (Public Administration, Victoria)
2012	Lara Blazey (Public Administration, Victoria)
2012	Jennie Wang (Public Administration, Victoria)
2012	Sean Ryan (Public Administration, Victoria)
2010	Caitline Brownrigg (Public Administration, Victoria)
2010	Teresa Butler (Public Administration, Victoria)
2010	Kirn Khaira (Public Administration, Victoria)
2010	Rory Allen (Public Administration, Victoria)
2009	Alexandra Hatcher (Public Administration, Victoria)
2009	Kirsten Brown (Public Administration, Victoria)
2008	Shuang Yu (Economics, Victoria)
2008	Kristina Parkes (Public Administration, Victoria)
2008	Shirley Woods (Public Administration, Victoria)
2007	Nikoo Boroumand (Public Administration, Victoria)

Masters Students (Chair)

2017	Marianne Neuman (Community Development, Victoria)
2016	Jodi Rempel (Dispute Resolution, Victoria)
2016	Melissa Penner (Public Administration, Victoria)
2016	Leslie Sowcroft (Public Administration, Victoria)

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2014	Yagmar Akbulut (Engineering, Victoria)
2013	Christine Roberts (Public Administration, Victoria)
2012	Elizabeth Clemo (History, Victoria)
2012	Craig Fink (Public Administration, Victoria)
2012	Jesse Blondin (Public Administration, Victoria)
2012	Kirsten McMenamie (Dispute Resolution, Victoria)
2011	Basia Bukowski (Dispute Resolution, Victoria)
2011	Aidan Burgess (Public Administration, Victoria)
2011	Lauren Chitra (Public Administration, Victoria)
2010	Jo-Ann Munn Garfuik (Public Administration, Victoria)
2010	Andrew Stephenson (Earth and Ocean Sciences, Victoria)
2010	Daphne Flanagan (Dispute Resolution, Victoria)
2010	Jane Vermeulen (Public Administration, Victoria)
2009	Victor Lorentz (Political Science, Victoria)
2009	Keely Sarah Hunter (Public Administration, Victoria)
2009	Kathleen Berniaz (Public Administration, Victoria)
2008	Thomas Crist (Public Administration, Victoria)
2008	Jillian Rouselle (Public Administration, Victoria)
2008	Debbie Bryant (Biology, Victoria)

ADMINISTRATIVE ACTIVITIES

University and Faculty Administrative Activities

Member, Board of Directors, The Faculty Association of the University of Calgary, 2021-2023
Member, The Faculty of Arts Faculty Promotion and Tenure Committee, University of Calgary, 2020-2022
Faculty Representative, Convocation Sub-Committee, University of Victoria, 2016-2017
Member, School of Public Administration Director Selection Committee, University of Victoria, 2015
Member, Internal Research Grants Selection Committee, 2008, 2010, 2011
Member, Educational/Instructional Technology Working Group, University of Victoria, 2010
Member, Research Data Center Users Working Group, University of Victoria, 2007-2008
Member, Libraries Data Services Working Group, University of Victoria, 2007-2008

Departmental/School Administrative Activities

Scientific Director, School of Public Policy, University of Calgary, 2018-present
Section Editor, The School of Public Policy Publications, The School of Public Policy, University of Calgary, 2018-present
Member, Executive Committee, School of Public Policy, University of Calgary, 2018-present
Member, Research Planning Committee, School of Public Policy, University of Calgary, 2018-present
Member, Newsletter Committee, Department of Economics, University of Calgary, 2019-present
Member, Graduate Committee, School of Public Policy, University of Calgary, 2018-2020
Member, Engagement Committee, School of Public Policy, University of Calgary, 2018-2019

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Member, Energy and Environment Hiring Committee, School of Public Policy/Haskayne School of Business, 2018-2019
Chair, Curriculum Review Committee, School of Public Administration, University of Victoria, 2017-2018
Member, Failing Grade Review Committee, School of Public Administration, University of Victoria, 2016-2017
Chair, Governing Council, School of Public Administration, University of Victoria, 2016-2017
Chair, Management Committee, School of Public Administration, University of Victoria, 2016-2017
Member, Graduate Committee, School of Public Administration, University of Victoria, 2007-2015
Member, Governing Council, School of Public Administration, University of Victoria, 2007-2015
Member, Curriculum Development Committee, School of Public Administration, University of Victoria, 2012-2014
Academic Integrity Advisor, School of Public Administration, University of Victoria, 2011
Member, Qualitative Methods Hiring Committee, School of Public Administration, University of Victoria, 2010
Member, Economics and Financial Accounting Hiring Committee, Department of Economics & School of Business, University of Victoria, 2010
Coordinator, Ph.D. Seminar, School of Public Administration, University of Victoria, 2008
Chair, Applied Econometrics & Applied Microeconomics PhD Field Committee, Department of Economics, University of Manitoba, 2006-2007
Member, Research Workshop Graduate Committee, Department of Economics, University of Manitoba, 2006-2007
Member, Honours Program, Department of Economics, University of Manitoba, 2005-2007

OTHER

Regularly provide solicited information advice, guidance, and information to various members of various governments in Canada
Regularly appear on television, radio, podcasts, in print, and other forums, providing economic commentary on current events. This typically amounts of about 50 appearances in a typical year, or more than 100 appearances in an election year.