

CURRICULUM VITAE – Jean-François Wen

Personal Information :

Citizenship : Canadian; Languages : English, French; Date of birth : July 5, 1962

Professional information:

Position/Rank:

Senior Economist, Fiscal Affairs Department, International Monetary Fund
Professor Emeritus, Department of Economics, University of Calgary
Research Fellow, School of Public Policy, University of Calgary

Primary fields: Income Taxation, Social Insurance

Education:

PhD (Queen's University), 1993
MA (Carleton University), 1985
BA (Highest Honours) (Carleton University), 1984
Chartered Financial Analyst (CFA Institute), 1999-2018
Executive Education: Comparative Tax Policy and Administration (Harvard Kennedy School), 2008

Professional highlights:

Department of Economics Distinguished Teaching Award 2011-2013
Research Fellow, School of Public Policy, 2012-present
University of Calgary, Professor July 2009 - 2019
University of Calgary, Associate Professor July 1999 to June 2009
Wilfrid Laurier University, Associate Professor 1998-1999
Wilfrid Laurier University, Assistant Professor 1993-1998
Instructor and teaching assistant (graduate student), Queen's University 1992-1993.
Bank of Canada, Economist 1985-1988

Publications and research contributions:

ARTICLES

1. Tax Elasticity Estimates for Capital Stocks in Canada, with F. Yilmaz, *FinanzArchiv/Public Finance Analysis*, forthcoming, 2020.
2. Income Instability and Fiscal Progression, with C. Garcia-Medina, *Canadian Journal of Economics*, Vol. 51, no. 2 (May 2018): 419—451.
3. Tax Penalties on Fluctuating Incomes, with D.V. Gordon, *International Tax and Public Finance*, Vol. 25, no. 2 (April 2018): 430—457.
4. A Question of Fairness: Time to Reconsider Income-Averaging Provisions, *C.D. Howe Institute Commentary No. 494* (October 2017).
5. The Environmental Conundrum of Rare Earth Elements, with R. Wan, *Environmental and Resource Economics*, Vol. 67, no. 1 (May 2017): 157—180.
6. Recycling Carbon Pricing Revenues to Reduce Public Debt, Canada's EcoFiscal Commission (March 2016).
7. Estimating the Impact of Higher Interest Rates on the Cost of Servicing Government Debt,

- Fraser Institute (February 2016).
8. A Theory of Top Income Taxation and Social Insurance, with F. Gonzalez, *The Economic Journal*, Vol. 125, no. 587 (September 2015): 1474—1500.
 9. Ontario's Debt Balloon: Source and Sustainability, Fraser Institute (February 2015).
 10. An Empirical Model of Tax Convexity and Self-Employment, with D. Gordon, *Review of Economics and Statistics*, vol. 96, no. 3 (July 2014), 471—482.
 11. Capital Budgeting and Fiscal Sustainability in British Columbia, Fraser Institute (June 2014).
 12. Optimal Vertical Utility Privatization, with L. Yuan, *Canadian Journal of Economics*, vol. 43, no. 3 (August 2010), 816—831.
 13. Redistribution and Entrepreneurship with Schumpeterian Growth, with C. Garcia-Penalosa, *Journal of Economic Growth*, vol. 13, no. 1 (March 2008), 57—80.
 14. Policy Myopia and the Instability of Equilibria, with B.C. Eaton, *Journal of Economic Behavior and Organization*, vol. 65, nos. 3-4 (March 2008), 609—624.
 15. Property Taxes and Triple Bottom Line Evaluation: A Review Essay, *IAPR Technical Paper* No. TP-07008 (September 2007).
 16. [Effective Tax Rates and the Formation of Manufacturing Enterprises in Canada](#), with E. Beaulieu, K. J. McKenzie, and J.S. Vu, *Fraser Institute Digital Publication* (2004).
 17. Grants Structure and the Intergovernmental Fiscal Game, with T. Snoddon, *Economics of Governance*, vol. 4, no. 2 (August 2003), 115-126.
 18. Profit Taxes and the Growth of Fringe Firms, with M. Vigneault, *Canadian Journal of Economics*, vol. 35, no. 4 (November 2002), 717-736.
 19. Common and Private Values of the Firm in Tax Competition, with W.D. Scoones, *Journal of Public Economic Theory*, vol. 3, no. 4 (October, 2001), 373-389.
 20. Evolutionary and Dynamic Stability in Symmetric Evolutionary Games with Two Independent Decisions, with R. Cressman and A. Gaunersdorfer, *International Game Theory Review*, vol. 2, no. 1 (March 2000), 67-81.
 21. Taxing Hydroelectric Rents in Ontario, with D. Gillen, *Canadian Public Policy*, vol. 26, no. 1 (March 2000), 35-50.
 22. Inflation, Welfare, and the Time-Costs of Transacting, with D.R.F. Love, *Canadian Journal of Economics*, vol. 32, no. 1 (February 1999), 171-194.
 23. Une Introduction aux subventions intergouvernementales, with T. Snoddon, *L'Actualité économique*, vol. 75, nos. 1-2-3 (Mars, Juin, Septembre 1999), 149-187. Reprinted in *Économie Publique*, Paris: Éditions Economica, 2000.
 24. Capital Taxation, Political Instability, and Growth, with M.B. Devereux, *European Economic Review*, vol. 42, no. 9 (November 1998), 1635-1651.
 25. On the Evolutionary Dynamics of Crime, with R. Cressman and W.G. Morrison, *Canadian Journal of Economics*, vol. 31, no. 5 (November 1998), 1101-1117.
 26. Evaluating Tax Reforms in a Monetary Economy, with D.R.F. Love, *Journal of Macroeconomics*, vol. 20, no. 3 (Summer 1998), 487-508.
 27. Tax Holidays and the International Capital Market, *International Tax and Public Finance*, vol. 4, no. 2 (May 1997), 129-148.
 28. Are Tax Incentives Biased Against Small Firms in Thailand? with R. Boadway and F. Flatters, *Journal of Developing Areas*, vol. 31, no. 1 (Fall 1996).

BOOKS AND BOOK CHAPTERS

1. *Public Finance in Canada*, Fifth Canadian Edition, with H. Rosen, T. Snoddon, McGraw-Hill Ryerson, February 2016.
2. *Public Finance in Canada*, Fourth Canadian Edition, with H. Rosen, T. Snoddon, McGraw-Hill Ryerson, January 2012.
3. Tax Policy on Employment and Self-Employment, with J. Yager, Chapter 5 in *Tax Policy*, Canadian Tax Foundation, forthcoming.
4. *Public Finance in Canada*, Third Canadian Edition, with H. Rosen, T. Snoddon, B. Dahlby and R. Smith, McGraw-Hill Ryerson, April 2008.
5. Eliminating Alberta's Personal Income Tax: (When) Can Heritage Fund Income Replace Tax Revenues? In *Alberta's Volatile Government Revenue: Policies for the Long Run*, Leonard S. Wilson (ed.), Edmonton: Institute for Public Economics (Western Studies in Economic Policy No. 8), 2002.
6. Une introduction aux subventions intergouvernementales, with Tracy Snoddon. In Marceau, N., Pestieau, P. and F. Vaillancourt (eds.) *Economie Publique* (Paris: Editions Economica), 2000.
7. Economic Dimensions of Constitutional Change: A Survey of the Issues, with R. Boadway and D. Purvis, in *Round Table on Economic Dimensions of Constitutional Change, Volume I*. Kingston: John Deutsche Institute for Public Policy, 1991.
8. Required Returns on Investment by Small and Large Firms in Thailand: Cost of Capital Differentials and the Fiscal Environment, with R. Boadway and F. Flatters, in *Thailand's Economic Structure: Towards Balanced Development?* Bangkok: The Thailand Development Research Institute, 1992.

WORKING PAPERS:

1. Progressive Taxation of Extractive Resources as Second-Best Optimal Policy, IMF Working Paper WP/18/130, 2019.
2. Optimal Threshold and Rate for Presumptive Income Taxes, IMF Working Paper WP/19/098, 2019.
3. Designing Presumptive Taxes in Countries with Large Informal Sectors, mimeo.

TECHNICAL REPORTS:

1. Cameroun : Approfondissement de la décentralisation : orientations stratégiques d'une réforme de la fiscalité locale, with Jean-François Brun and Gérard Chambas, TA Report, International Monetary Fund, April 2020.
2. Tchad : Politique fiscale, prévisions de recettes pétrolières et code pétrolier; analyses pour une sortie de crise, with Jean-François Brun and Gérard Chambas, TA Report, International Monetary Fund, March 2020.
3. Uzbekistan: Fiscal Regimes for Mining, Oil, and Gas Production, with Alistair Watson and David Wentworth, TA Report, International Monetary Fund, November 2019.
4. Bénin : Simplification de l'impôt sur le revenu et rationalisation des dépenses fiscales, with Luc Godbout and Ismaila Diallo, TA Report, International Monetary Fund, October 2019.
5. Uzbekistan: Tax Policy – Strengthening Capacities, with Geerten Michielse, Nariné Nersesyan, and David Wentworth, TA Report, International Monetary Fund, May 2019.
6. Niger: Analysis of Exemptions and Tax Expenditures (French), with Ismaila Diallo, TA Report, International Monetary Fund, October 2018.

7. Senegal: Modernise the Petroleum Code (French), with Oana Luca and Patrick Petit, TA Report, International Monetary Fund, May 2018.
8. Uzbekistan: Review of the Tax System, with Russell Krelove, Geerten Michielse and Narine Nersesyan, TA Report, International Monetary Fund, March 2018.
9. Guinea: Income Tax and Taxation of Small Businesses and the Informal Sector (French), with Nicolas Blouin and Patrick Petit, TA Report, International Monetary Fund, January 2018.
10. Burkina Faso: Guidelines to Streamline Tax Policy (French), with Anne-Marie Geourjon, Mehdy Ben Brahim and Bertrand Laporte, TA Report, International Monetary Fund, February 2018.
11. Fiscal Modules for the Extractive Resource Governance Program (ERGP), School of Public Policy, University of Calgary.
12. République du Sénégal - Poursuivre et Approfondir les Réformes Fiscales : Mesures Immédiates et Planification, with Patrick Petit, TA Report, International Monetary Fund, November 2015.
13. Recycling Carbon Pricing Revenues to Reduce Public Debt, prepared for the EcoFisc Commission (May, 2015).
14. Les implications des distorsions fiscales sur la réforme fiscale au Québec, with B. Dahlby and E. Ferede. Prepared for the Quebec Commission on Tax reform, November 2014.
15. World Bank Workshop on Tax Reform in Gabon, Libreville, February 2013.
16. World Bank Technical Assistance Mission and Report for Gabon, November 2012.
17. Niger: Evaluation of the Mining Code and Petroleum Code and Development Strategy of the Natural Resources Sector (French), with Patrick Petit, Oana Luca, and Honoré Le Leuch, TA Report, International Monetary Fund, November 2012.
18. Equitable Cost Allocation Practices for Regional Infrastructure: Discussion Paper for the Calgary Regional Partnership, prepared for the Calgary Regional Partnership, December 2008.
19. Principles and Practices of Subsurface Use Taxation: An Application to the 2008 Kazakhstan Tax Reforms, May 2008 (for ITIC).
20. Niger: Study on the Impact of Taxation (original in French), co-written with FIAS (World Bank) mission team, September 2007.
21. Property Taxes and Triple Bottom-Line Evaluation: A Review Essay for the City of Calgary, prepared for the City of Calgary, November 2006.
22. Madagascar: Study on the Impact of Taxation (original in French), co-written with FIAS (World Bank) mission team, September 2006.
23. FIAS Report on the Draft Law of the Investment Code in Comoros (original in French), written for the Foreign Investment Advisory Service of the World Bank, August 2006.
24. User Charge in US and Canadian Cities: Survey and Results, prepared for the City of Calgary, March 2006.
25. The Purposes of Municipal User Charges, prepared for the City of Calgary, August 2005. 16. Market Power in Grocery Retailing in Canada, prepared for the Competition Bureau, September 2001: http://strategis.ic.gc.ca/pics/ct/wen_e.pdf.
26. Nature of Local Benefits to Communities Impacted by Sour Gas Development: Public Safety and Sour Gas Recommendation 79, prepared by I-79 Stakeholder Steering Committee (of which I was a member), September 2003.
27. Report on the Social Benefit of Eliminating the Aviation Fuel Tax in Alberta, with D. Gillen, prepared for the Centre for Regulatory Affairs and the van Horne Institute, May 2000.
28. Marginal Effective Tax Rates in the Oil and Gas Industry, prepared for the Canadian Association of Petroleum Producers, April 2000.

29. Waterpower Financial Review: Phase II (Spring 1998) and Phase I (Spring 1997), with D. Gillen, reports on the impacts of alternative hydropower rent taxation, prepared for the Ontario Ministry of Natural Resources.

Graduate supervision & examination:

PHD SUPERVISION

1. Feng Wei (supervisor, defended in 2019)
2. Rui Wan (supervised one chapter, defended 2014).
3. Fatih Yilmaz (supervised one chapter, defended 2014).
4. Cecilia Garcia (supervisor, defended July 29, 2013)
5. Femi Tolani (co-supervisor, defended January 22, 2013)

MA SUPERVISION

University of Calgary

1. Billi Tong, Analysis on the Predictability of Stock Prices, September 25, 2015.
2. Peter Ponsu, What Drives Democratic Government Expenditures? Evidence from Canadian Provincial Governments, September 12, 2013.
3. Mohammad Joarder, Fiscal Capacity and Multiple-Equilibria of Corruption: Cross-Country Evidence. September 2005.
4. Maria Medina, An Economic Evaluation of Oil Fiscal Regimes, August 2005.
5. Ping Chen, Estimation of a Money Demand Equation with Value-of Time Transactions Costs, February 2002.
6. Kam Tim Lai, Spillover Effects Between Hong Kong and the U.S. Stock Markets: A Bivariate GARCH Model Approach, December 2001.
7. Lee Yousef, Derivation and Empirical Testing of Alternative Pricing Models in Alberta's Electricity Market, October 2001.

Wilfrid Laurier University

1. Beata Caranci, Future Health Care Costs in Ontario, 1998.
2. Dave Bussiere, A Cost/Benefit Analysis of the Amalgamation of the Cities of Kitchener and Waterloo, Ontario: Efficiencies Through Competition Versus Economies of Scale, 1997.
3. Emmanuel Buafo, The Effects of Minerals, Fuels, and Fiscal Incentives on Foreign Direct Investment in Some Developing Countries, 1997.
4. Steve Mikulchik, Marginal Effective Corporate Tax Rates in Manufacturing, 1996.
5. Geoffrey Wells, Economies of Scale and Scope in Canada's Universities, 1995.
6. Catherine Timko, The Welfare Costs of Public Health Insurance in Canada, 1994.

Primary service contributions:

Some major committees:

Chair of Shortlisting Committee (twice)

Graduate Program Director (twice)

Policy and Planning Committee (multiple times)