SELECTED SCHOLARLY PUBLICATIONS

Jonathan Rhys Kesselman

1969-1975


1976-1980


1981-1985


Financing Canadian Unemployment Insurance (Toronto: Canadian Tax Foundation. 1983), 200 published pages.


1986-1990


*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.


1991-1995


1996-2000


2001-2005

“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 [this study and the companion piece in the 2001 Canadian Tax Journal became the basis for Canada’s implementation of the Tax Free Savings Account in 2009].


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 [this study became the basis for Canada’s implementation of the Registered Disability Savings Plan in 2009].


2006-2010


“Expanding Canada Pension Plan Retirement Benefits: Assessing Big CPP Proposals,” SPP Research Papers, University of Calgary, School of Public Policy, October 2010 (31 pages).


2011-2015

“Consumer Impacts of BC’s Harmonized Sales Tax: Tax Grab or Pass-Through?” Canadian Public Policy, Vol. 37, No. 2 (June 2011), pp. 139-162.


