



Chair in Public Finance Ten Year Review: 2011-2021

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Chair in Public Finance
Ten Year Review: 2011-2021

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Introduction

The Chair in Public Finance (CPF) was the second ‘partnership chair’, established in 2011, between the Victoria University of Wellington Business School (now renamed the School of Business and Government) and a number of external sponsors.¹ An innovative initiative by the then Dean of the Business School, Professor Bob Buckle, the chair’s remit was to fill a long-standing academic research gap in applied public economics and taxation in New Zealand, and engage with a public service in New Zealand’s political hub in need of robust, independent research on the economics of taxation with clear ‘lines of sight’ to public policy in practice.

Throughout those ten years, the Chair has been sponsored by the New Zealand Treasury and Inland Revenue departments, with a number of other ‘core’ sponsors, including the Ministry of Social Development (2011-16), Pricewaterhouse Coopers (pwc, 2011-16), New Zealand Productivity Commission (2015-19) and the Ministry of Education (2016-21). Two major project grants from the Ministry of Business Innovation and employment (MBIE) in 2016-19 and 2019-21 also provided significant research support to the Chair and influenced the CPF research agenda.

As this ten year period of sponsorship and partner engagement came to an end in November 2021, and I retire from the university early in 2022, it seems a good time to review the achievements of the CPF, and consider how it might contribute in the future. This review, considers those achievements with respect to three main objectives agreed for the CPF at its inception. These were to:

- i. advance rigorous, respected public finance research in New Zealand
- ii. engage with key stakeholders to improve the quality of public finance analysis, discussion and policy advice in New Zealand
- iii. develop public finance capabilities in New Zealand.

To achieve those objectives the CPF produced various publications and undertook engagement, training and event activities. These included:

- setting up public finance working paper and newsletter series
- pursuing publications in international and New Zealand academic and policy-focused journals
- publishing in magazines and newspapers aimed at public policy experts and the general public
- attending and presenting at academic and public policy conferences, seminars and workshops in New Zealand and overseas
- organising conferences, workshops, debate series, ‘research days’ and ‘masterclasses’ on public finance topics; some of these were co-organised with CPF sponsors
- hosting visiting international research scholars and public lectures
- setting up dedicated websites to disseminate public finance research and related information
- joining expert panels and advisory groups requiring public finance expertise; typically

¹ The university also subsequently changed its name to Te Herenga Waka—Victoria University of Wellington, as the university sought to be visibly engaging with Māori New Zealanders and *te reo*.

organised by New Zealand public service departments or private policy think-tanks

- organising the New Zealand Government, Minister of Finance's *Academic Economics Advisory Group* – a small group of economics professors invited to advise him of economic policy, meeting 2-3 times per year, 2011-17.

As described further below, these activities and outputs were reported on regularly to the CPF Advisory Board, who reviewed and advised on recent and planned activities, and the performance of the Chair against its objectives (as illustrated in Appendix C).

In addition to direct access to, and influence on, the work of the CPF via Advisory Board membership, sponsorship of the CPF enabled various unique collaborative efforts between the Chair and key government fiscal and economic institutions. Without these close relationships, built-up and maintained by all the parties involved, the CPF could not have delivered the kind of joint academic/public policy advisory role that was achieved, and is documented below. In addition to their financial contributions, sponsoring institutions often provided key in-kind support and fostered symbiotic relationships helpful to both parties. This provided many enjoyable interactions with highly qualified professionals, most notably with senior public service economists such as Dr Matt Benge (Inland Revenue), Dr Patrick Nolan (Productivity Commission) and Mr Matt Burgess (Minister of Finance's Office).

Outputs during the 10 years of the CPF are detailed below. In summary, there have been (so far) 50 published articles in international or New Zealand academic journals; 115 papers produced in the CPF's *Working Papers in Public Finance* series, 20 issues of the CPF Newsletter, and 32 media articles. External funds raised include around \$1.75 million in direct funding from sponsors and over \$2 million in research grant funding. The CPF also organised, and participated in, many events aimed at sharing insights from public finance research and policy, including events organised jointly with other international tax or public finance institutes such as the IMF Fiscal Affairs Department (Washington DC), the Tax and Transfers Policy Institute (Canberra), and the Tax Administration Research Centre (Exeter).

In 2012, the CPF was awarded the 'economist of the year' prize by the New Zealand Institute of Economic Research (NZIER).

Finally, the success of the CPF owes a great deal to many people, but two in particular. Firstly, the insight, enthusiasm and effort of Professor Bob Buckle to set up the Chair, seek out initial sponsorship and offer consistent support during his period as Pro-Vice Chancellor and Dean of the Business School. Secondly, Professor John Creedy. Without his legendary commitment to research excellence and collaboration, and his prolific output, the achievements of the CPF would have been much more limited over the past 10 years.

CPF Advisory Board

Throughout the period of the Chair, the CPF was supported by an Advisory Board that included senior representatives from the University and partner and sponsoring organisations. The role of the Board was to advise and support:

- the research work programme
- links with key stakeholders
- policy and public engagement initiatives
- the financial underpinning of the Chair.

The Chair reported regularly to the Advisory Board, 2-3 times per year, on research, public engagement and training, and other matters relevant to its work programme. At the start of the period a detailed 'evaluation framework' (an example is given in Appendix C) was used to report regularly on, and assess, the Chair's performance against its objectives, using various metrics.

During 2021, the advisory board consisted of the following representatives of external sponsors and heads of school within the Wellington School of Business and Government (WSBG):

Mr Gerald Minnée – Policy Director, Labour Market and Immigration, Ministry of Business, Innovation and Employment (Advisory Board chair)

Mr Phil Whittington – Chief Economist, Inland Revenue

Dr Patrick Nolan – Team Manager, Analytics and Insights, The Treasury

Dr Philip Stevens – Group Manager, Analysis and Research, Ministry of Education

Professor Jane Bryson – Acting Pro-Vice-Chancellor and Dean, WSBG

Associate Professor Jessica Lai – Head, School of Accounting and Commercial Law (from July 2021)

Associate Professor Carolyn Fowler – Head, School of Accounting and Commercial Law (to July 2021)

Professor Hai Lin – Head, School of Economics and Finance

Previous Board Members – in alphabetical order (with dates of membership) included:

Professor Morris Altman, Head of School of Economics and Finance, VUW (2011–14)

Dr Matt Benge, Assistant Deputy Commissioner & Chief Economist, Policy Advise Division, Inland Revenue (2011-2018)

Professor Bob Buckle, Pro Vice-Chancellor and Dean, Victoria Business School, VUW (2011-17)

Mr Paul Conway, Research and Economic Director, Productivity Commission (2015-18)

Professor Ian Eggleton, Head, School of Accounting and Commercial Law, VUW (2011-17)

Professor Chris Eichbaum, Acting Head, School of Government, VUW (2012-13)

Mr Richard Forgan, Partner, pwc (2015-16)

Professor Peter Hughes, Head, School of Government, VUW (2011-12)

Professor Brad Jackson, Head, School of Government, VUW (2014-15)

Dr Girol Karacaoglu, Deputy Secretary, The Treasury and Head of School of Government, VUW (2015-20)

Mr Chris Money, Director, pwc (Advisory Board chair, 2011-14)

Mr Tim Ng, Chief Economic Adviser, The Treasury (2016-20)

Mr David Rea, Principal Adviser, Ministry of Social Development (2011-16)

Associate Professor Jack Robles, Head, School of Economics and Finance, VUW (2015-20)

Professor Ian Williamson, Pro Vice-Chancellor and Dean, WSBG (2017-20)

CPF Administration

Throughout the 10 years, the CPF has been supported by a full-time or part-time administrator, helping to organise CPF activities, publications, events etc. These were: Ms Charmaine Bowring (2011-12); Ms Cherry Chang (2012-14); Ms Libby Wight (2014-15); Ms Fiona Taylor (2016-18); and Ms Anna Burnett-Howard (2018-21).

Special mention must go to Cherry Chang and Anna Burnett-Howard. Cherry took over the administrative role for the CPF in its early days and brought huge drive and enthusiasm to start various CPF initiatives including organising and editing the first set of *New Zealand Public Finance* (NZPF) Newsletters, and establishing dedicated NZPF and CPF websites. Anna Burnett-Howard, the most recent administrator, came from the university's Law School where her extensive expertise in organising large public-facing events proved invaluable in the CPF role, along with her dedicated and flexible approach to all things CPF-related (and she makes great fudge!).

Without each of these administrators, who also worked collaboratively with the manager and administrators in the School of Accounting and Commercial Law, the CPF could not have functioned as productively as it did.

CPF Research

The availability of external sponsorship, and two large external research grants, enabled the CPF work programme to focus primarily on research-related activities, in addition to time spent supervising honours and graduate students and providing public finance training to mixed audiences of students, public servants, private researchers and policy advisers. The research component of this work programme over the past decade led to 50 published journal articles (with more in the pipeline), 42 conference or seminar presentations, and 33 media articles; Appendix A provides a full publication list. In addition, the CPF-created *Working Papers in Public Finance* (WPPF) series included over 100 papers either by the CPF or by other authors researching in the public finance area.

These outputs are associated with a number of research projects, summarised below. A characteristic of CPF research has been extensive collaboration with a number of co-authors, most notably John Creedy (VUW), Richard Kneller (University of Nottingham), Ismael Sanz (Universidad Rey Juan Carlos, Madrid), Nazila Alinaghi (VUW) and Bob Buckle (VUW). In addition numerous papers were written with interns, PhD and honours students. This partly reflects efforts to build public finance research capacity in New Zealand, but also the serendipitous benefits of being co-located with others with whom it is interesting and pleasurable to work. I have always found that co-authoring with others who have complementary research skills produces better research outcomes and improves paper writing.

The remainder of this section summarises the main research projects undertaken over the last decade, research funding sources and publications.

Research Projects

CPF research can be grouped under several projects under the general ‘public finance’ heading, all of which involved collaborative work with other authors including honours or PhD students. Published project outputs recorded below are only those involving the CPF or students working on these projects. There were frequently additional project papers published separately by the named researchers.

Taxes, Public Expenditure and Long-run Economic Growth (2011-18)

Researchers

Nazila Alinaghi, Joey Au, Norman Gemmell, Richard Kneller, Florian Misch, Ismael Sanz, Jose Sanz-Sanz and Danny McGowan

Research on this topic ran from 2011 to 2018, involved a number of co-authors, and generated several published journal articles during that period on the links between public spending, taxation and long-run economic growth in OECD countries.

Published papers

Alinaghi, N. and Reed, W.R. (2021) Taxes and economic growth in OECD countries: a meta-analysis. *Public Finance Review*, 3, 1, 3-40.

Gemmell, N., Kneller, R., McGowan, D., Sanz, I. and Sanz-Sanz, J. (2018) Corporate taxation and productivity catch-up: evidence from European firms. *Scandinavian Journal of Economics*, 120, 2, 372-399.

Gemmell, N., Kneller, R. and Sanz, I. (2016) Does the composition of government expenditure matter for long-run GDP levels? *Oxford Bulletin of Economics & Statistics*, 78, 4, 522-547.

Gemmell, N., Kneller, R. and Sanz, I. (2015) The growth effects of tax rates in the OECD. *Canadian Journal of Economics*, 47, 4, 1-39.

Misch, F., Gemmell, N. and Kneller, R. (2014) Using surveys of business perceptions as a guide to growth-enhancing fiscal reforms. *Economics of Transition*, 22, 4, 683-725.

Misch, F., Gemmell, N. and Kneller, R. (2013) Growth and welfare maximization in models of public finance and endogenous growth. *Journal of Public Economic Theory*, 15, 6, 939-967.

Gemmell, N., Kneller, R. and Sanz, I. (2013) Fiscal decentralization and economic growth: spending versus revenue decentralization. *Economic Inquiry*, 41, 4, 1915-1931.

Gemmell, N. and Au, J. (2013a) Do smaller governments raise the level or growth of output? A review of recent evidence. *Review of Economics*, 64, 2, 85-115. Revised & updated from: Gemmell, N. and Au, J. (2013b) Government size, fiscal policy and the level or growth of output. *Journal of the Asia Pacific Economy*, 18, 2, 203-229.

Gemmell, N., Misch, F. and Moreno–Dodson, B. (2012) Public spending for long-run growth: a practitioner's view. *World Bank Economic Premise*, 99, 1–4.

Gemmell, N., Kneller, R. and Sanz, I. (2011) The timing and persistence of fiscal policy impacts on income growth: Evidence from OECD countries. *Economic Journal*, 121, 550, F33–F58.

Gemmell, N. (2011) Can a fiscal stimulus boost economic growth rates? Introduction. *Economic Journal*, 121, 550, F1–F3.

The Size and Scope of the Public Sector in New Zealand (2016-19)

Researchers

Norman Gemmell, Derek Gill and Loc Nguyen

This project documented the changing size and scope of the public sector in New Zealand since the early twentieth century, using a variety of metrics to assess government size. Using a public expenditure to GDP ratio metric, the project then examined how far short- and long-term changes in size since the 1970s can be explained by existing theories of public expenditure applied to New Zealand. The work was undertaken in conjunction with the New Zealand Institute of Economic Research and contributed to its public data project at www.data1850.com.

Published papers

Gemmell, N., Gill, D. and Nguyen, L. (2019) Modelling public expenditure growth in New Zealand, 1972–2015. *New Zealand Economic Papers*, 53, 3, 215–244.

Gemmell, N. (2017) Reforms to New Zealand superannuation eligibility: Are they a good idea? *Policy Quarterly*, 13, 2, 35–39.

Gemmell, N. and Gill, D. (2016) The myth of the shrinking state? What does the data show about the size of the state in New Zealand. *Policy Quarterly*, 12, 3, 3–10.

Income Inequality, Income Mobility and Taxes in New Zealand (2018-21)

Researchers

Nazila Alinaghi, John Creedy, Norman Gemmell and Alastair Thomas

This project began by identifying the extent of income inequality and income mobility among New Zealand taxpayers over several decades, including annual estimates of income inequality since the 1930s. Current research is focusing on conceptual and empirical linkages between alternative inequality and mobility measures and understanding income mobility and inequality across sub-groups of New Zealand individuals and families.

Published papers

Thomas, A. (2021) Reassessing the regressivity of the VAT. *Fiscal Studies*. Available online at <https://doi.org/10.1111/1475-5890.12290>.

Creedy, J. and Gemmell, N. (2021) Illustrating income mobility and poverty persistence. *Australian Economic Review*, forthcoming.

Creedy, J., Gemmell, N. and Laws, A. (2021) Relative income dynamics of individuals in New Zealand: new regression estimates. *New Zealand Economic Papers*, 55, 2, 203-220.

Creedy, J. and Gemmell, N. (2019) Illustrating income mobility: new measures. *Oxford Economic Papers*, 71, 3, 733–755.

Creedy, J. and Gemmell, N. (2019) Income inequality in New Zealand: why conventional estimates are misleading. *Agenda—A Journal of Policy Analysis and Reform*, 26, 1, 5–22.

Creedy, J., Gemmell, N. and Nguyen, L. (2018) Income inequality in New Zealand 1935–2014. *Australian Economic Review*, 51, 1, 21–40.

Creedy, J. and Gemmell, N. (2018). Income dynamics, pro-poor mobility and poverty persistence curves. *Economic Record*, 94, 306, 316–328.

Working papers

Alinaghi, N., Creedy, J. and Gemmell, N. (2020) A Longitudinal Database for the Analysis of Family Incomes in New Zealand. *Working Papers in Public Finance*, 06/2020, Wellington School of Business and Government.

Alinaghi, N., Creedy, J. and Gemmell, N. (2020) Constructing a Longitudinal Database for the Analysis of Individual Incomes in New Zealand. *Working Papers in Public Finance*, 05/2020, Wellington School of Business and Government.

Thomas, A. (2019) Who would win from a multi-rate GST in New Zealand: evidence from a QUAIDS model. *Working Papers in Public Finance*, 06/2019, Wellington School of Business and Government.

Thomas, A. (2015) The distributional effects of consumption taxes in New Zealand. *Working Papers in Public Finance*, 08/2015, Wellington School of Business and Government.

Local Taxes and Auckland Agglomeration (2017-19)

Researchers

Norman Gemmell, Arthur Grimes and Mark Skidmore

In 2010, the Auckland super city was formed by amalgamation of seven local authorities, consisting of around 200 suburban entities and towns. The amalgamation resulted in communities using capital values as the basis for local taxation (rates), whereas some communities had previously used land values. The new city also transitioned to a single system of ‘development contributions’ paid by developers. This project examined how far the changes in the Auckland property tax regime affected the location and intensity of building development. This research was undertaken with the support of Lincoln Institute of Land Policy, Cambridge, Massachusetts, United States.

Published paper

Gemmell, N., Grimes, A. and Skidmore, M. (2019) Do local property taxes affect new building development? Results from a quasi-natural experiment in New Zealand. *The Journal of Real Estate Finance and Economics*, 58, 2, 310–333.

Public Service Productivity (2016-18)

Researchers

Norman Gemmell, Patrick Nolan and Grant Scobie

This project reviewed current evidence on public sector productivity in New Zealand at both the aggregate level and for key sectors, drawing on international literature on concepts, measurement, and evidence. It developed a principled framework for the analysis of public sector productivity with a focus on the micro level, specifically public education. The project reviewed existing evidence on productivity in the New Zealand education sector and assessed new approaches to adjusting for quality in measuring education-sector productivity in New Zealand. In 2016–17, the project examined similar issues for public sector health services.

Published papers

Gemmell, N., Nolan, P. and Scobie, G. (2018) Quality adjusting education sector productivity. *Policy Quarterly*, 14, 3, 46–51.

Gemmell, N., Nolan, P. and Scobie, G. (2017) Public sector productivity. Quality adjusting sector level data on New Zealand schools. *New Zealand Productivity Commission Paper No. 2017/2* (May).

Tax Compliance and Taxpayers' Behavioural Responses (2012-21)

Researchers

Nazila Alinaghi, Ana Cabral, Simon Carey, John Creedy, Norman Gemmell John Hasseldine, Marisa Ratto and Josh Teng

Early research under this topic (2012–16) examined the reliability of alternative measures of taxpayer compliance (the 'tax gap'). This research reviewed conventional methodologies, and assessed new International Monetary Fund and OECD approaches to measuring taxpayers' behavioural responses. Subsequent research focused on three aspects. Firstly, the effects of compliance enforcement and penalties, based on an experiment involving New Zealand GST payers. Secondly, measuring income gaps for self-employed taxpayers using both survey and administrative (register) data. Thirdly, several papers investigated personal taxpayers' elasticity of taxable income (ETI) in New Zealand and more generally.

Published papers

Alinaghi, N., Creedy, J. and Gemmell, N. (2021) Elasticities of taxable income and adjustment costs: bunching evidence from New Zealand. *Oxford Economic Papers*, 73, 3, 1244-1269.

Cabral, A., Gemmell, N. and Alinaghi, N. (2020) Are survey-based self-employment income under-reporting estimates biased? New evidence from matched register and survey data. *International Tax and Public Finance*, 28, 2, 284-322.

Creedy, J. and Gemmell, N. (2019) The elasticity of taxable income of individuals in couples. *International Tax and Public Finance*, 27, 4, 931-950.

Creedy, J., Gemmell, N. and Teng, J. (2018) Income effects and the elasticity of taxable income. *New Zealand Economic Papers*, 52, 2, 185-203.

- Gemmell, N. and Ratto, M. (2018) The effects of penalty information on tax compliance: evidence from a New Zealand field experiment. *National Tax Journal*, 71, 3, 547–588.
- Creedy, J. and Gemmell, N. (2017) Measuring revenue-maximising elasticities of taxable income: evidence for the US income tax. *Public Finance Review*, 45, 2, 174-204.
- Carey, S., Creedy, J., Gemmell, N. and Teng, J. (2015) Estimating the elasticity of taxable income in New Zealand. *Economic Record*, 91, 292, 54-78.
- Creedy, J. and Gemmell, N. (2015) Revenue-maximising tax rates and elasticities of taxable income in New Zealand. *New Zealand Economic Papers*, 49, 2, 189-206.
- Gemmell, N. and Hasseldine, J. (2014) Taxpayers' behavioural responses and measures of tax compliance gaps: A critique and a new measure. *Fiscal Studies*, 35, 3, 275-296.
- Creedy, J. and Gemmell, N. (2013) Measuring revenue responses to tax rate changes in multi-rate income tax systems: behavioural and structural factors. *International Tax and Public Finance*, 20, 6, 974-991.
- Gemmell, N. and Ratto, M. (2012) Behavioural responses to taxpayer audits: Evidence from random enquiries of UK self-assessed taxpayers. *National Tax Journal*, 65, 1, 33-58.
- Gemmell, N. and Hasseldine, J. (2012) The tax gap: a methodological review. *Advances in Taxation*, 20, December, 203-231.

Working paper

- Alinaghi, N., Creedy, J. and Gemmell, N. (2020) Do Couples Bunch More? Evidence from partnered and single taxpayers in New Zealand. *Working Papers in Public Finance*, 02/2020, Wellington School of Business and Government.

Modelling and Benchmarking Personal Income Taxes and Transfers in New Zealand (2016-21)

Researchers

Nazila Alinaghi, Christopher Ball, John Creedy, Norman Gemmell, Nicolas Hérault, Penny Mok and Matt Nolan

This project developed new behavioural microsimulation models of personal income taxes and transfers in New Zealand. These were benchmarked internationally by comparing with similar models for Australia and a number of European countries. The project aimed to improve the evidence base for tax policy advice in practice, and was conducted in collaboration with modellers at the New Zealand Treasury. It was also supported by a three-year Endeavour Fund grant from the Ministry of Business, Innovation and Employment (MBIE). Since 2020, working in collaboration with Chris Ball and John Creedy, a stand-alone microsimulation model, *TaxSimNZ*, was developed based on a new synthetic data set, and hosted at the University.

Published papers

- Alinaghi, N., Creedy, J. and Gemmell, N. (2021) Designing personal income tax reforms: alternative modelling approaches. *Australian Economic Review*, 54, 4, 445-461.

Creedy, J., Gemmell, N., Hérault, N. and Mok, P. (2020) Microsimulation analysis of optimal income tax reforms. An application to New Zealand. *International Tax and Public Finance*, 27, 2, 409-434.

Alinaghi, N., Creedy, J. and Gemmell, N. (2020). The redistributive effects of a minimum wage increase in New Zealand. *Australian Economic Review*, 53, 4, 517-538.

Working papers

Ball, C. and Huseynli, G. (2019) The wage equation estimates for microsimulation modelling in New Zealand: a microsimulation analysis. *Working Papers in Public Finance*, 04/2019, Wellington School of Business and Government.

Nolan, M. (2018) Income–leisure preferences in New Zealand: 1988–2013. *Working Papers in Public Finance*, 09/2018, Wellington School of Business and Government.

Nolan, M. (2018) New Zealand wage equations: 1988–2013. *Working Papers in Public Finance*, 05/2018, Wellington School of Business and Government.

Nolan, M. (2018) Income tax and transfer policy changes in New Zealand: 1988–2013. *Working Papers in Public Finance*, 02/2018, Wellington School of Business and Government.

Nolan, M. (2018) Horizontal and vertical equity in the New Zealand tax-transfer system: 1988–2013. *Working Papers in Public Finance*, 01/2018, Wellington School of Business and Government.

Measuring Convergence of Research Quality in New Zealand’s Higher Education (2019-21)

Researchers

Bob Buckle, John Creedy and Norman Gemmell

Extensive previous research by Buckle and Creedy examined the characteristics and outcomes of academic research at New Zealand universities, following the introduction of the Performance-Based Research Fund (PBRF) scheme. Using individual-level data, more recent work looked at how far the PBRF scheme encouraged convergence or divergence in research quality across New Zealand’s universities and academic disciplines during 2003 to 2018.

Published paper²

Buckle, R., Creedy, J. and Gemmell, N. (2020) Is external research assessment associated with convergence or divergence of research quality across universities and disciplines? Evidence from the PBRF process in New Zealand. *Applied Economics*, 52, 36, 3919–3932.

Working paper

Buckle, R., Creedy, J. and Gemmell, N. (2021) Sources of convergence and divergence in university research quality: evidence from the Performance-Based Research Funding system in New Zealand. *Working Papers in Public Finance*, 05/2021, Wellington School of Business and Government.

² Numerous other working papers and journal articles on New Zealand’s PBRF, authored by Buckle and Creedy have also been published during this period.

Research Funding

As a ‘partnership chair’, funding for the CPF involved a shared commitment by the university and a set of external sponsors, typically for fixed annual amounts over 5 years (2011-16 and 2016-21), via a memorandum of understanding with the *Victoria University of Wellington Foundation*. These external funds, together with a number of small research grants from several sponsoring institutions, contributed around \$1.75 million to the CPF over 10 years. In addition, two large research grants (around \$2 million) were obtained from the Ministry of Business Innovation and Employment, to study tax-transfer microsimulation modelling (2016-19), and measurement of income mobility and inequality (2019-22).

In addition, over the ten years, the CPF raised external research funding for specific projects and activities including:

- research projects; e.g. with Treasury, Inland Revenue, Booksellers New Zealand, Lincoln Institute of Land Policy
- research assistants and scholars; e.g. NZIER, NZ Productivity Commission, Tax Policy Scholarship Charitable Trust
- jointly funded conferences, workshops, debate series etc.; e.g. Treasury, Inland Revenue, Government Economics Network, Tax Administration Research Centre (University of Exeter, UK)
- international visiting scholars and public lectures; e.g. Inland Revenue, Treasury, UK Economic & Social Research Council

Publications

An early publication objective established for the CPF by the Advisory Board was to publish both in conventional academic outlets such as books and journal articles and in publications aimed at the policy community, especially public sector analysts and advisers. In response, in addition to 50 articles in peer-reviewed international or New Zealand academic journals during 2011-21, the CPF also produced 115 papers, by a mixture of authors in the *Working Papers in Public Finance* series, 20 issues of the CPF Newsletter, and 32 media articles. Details are given in Appendix A.

‘Top 10’ Journal Articles, 2011-21

Academic publications were published in a range of mainly economics journals rated A*, A or B by the Australian Business Deans Council (ABDC). Below I have ranked what I regard as the ‘top 10’ articles, in reverse chronological order. These form a (highly subjective) top 10 list for a mixture of reasons including:

- being among the most widely read and highly cited of the 50 articles published during 2011-21, such as nos. 8 and 10 below;
- particular pleasure in generating new analysis and learning new techniques, such as 1, 2 and 3;
- having an influence on the international literature or policy advice, such as 4, 6, 9 and 10.

Top Ten (in reverse chronological order):

1. Alinaghi, N., Creedy, J. and Gemmell, N. (2021) Elasticities of taxable income and adjustment costs: bunching evidence from New Zealand. *Oxford Economic Papers*, 73, 3, 1244-1269.
2. Gemmell, N., Cabral A.C. G. and Alinaghi, N. (2021) Are survey-based self-employment income under-reporting estimates biased? New evidence from matched register and survey data. *International Tax and Public Finance*, 28, 2, 284-322.
3. Creedy, J. and Gemmell, N. (2019) Illustrating income mobility: new measures. *Oxford Economic Papers*, 71, 3, 733-755.
4. Gemmell, N. and Ratto, M. (2018) The effects of penalty information on tax compliance: evidence from a New Zealand field experiment. *National Tax Journal*, 71, 3, 547-588.
5. Gemmell, N., Kneller, R., McGowan, D., Sanz, I. and Sanz-Sanz, J. (2018) Corporate taxation and productivity catch-up: evidence from European firms. *Scandinavian Journal of Economics*, 120, 2, 372-399.
6. Gemmell, N., Kneller, R. and Sanz, I. (2016) Does the composition of government expenditure matter for long-run GDP levels? *Oxford Bulletin of Economics & Statistics*, 78, 4, 522-547.
7. Gemmell, N., Kneller, R. and Sanz, I. (2015) The growth effects of tax rates in the OECD. *Canadian Journal of Economics*, 47, 4, 1-39.
8. Gemmell, N., Kneller, R. and Sanz, I. (2013) Fiscal decentralization and economic growth: spending versus revenue decentralization. *Economic Inquiry*, 41, 4, 1915-1931.
9. Gemmell, N. and Ratto, M. (2012) Behavioural responses to taxpayer audits: Evidence from random enquiries of UK self-assessed taxpayers. *National Tax Journal*, 65, 1, 33-58.
10. Gemmell, N., Kneller, R. and Sanz, I. (2011) The timing and persistence of fiscal policy impacts on income growth: Evidence from OECD countries. *Economic Journal*, 121, 550, F33-F58.

Working Papers in Public Finance

At the inception of the CPF there was no dedicated Victoria University working paper series that delivered a strong focus on public economics and taxation (though there were general working paper series in the School of Accounting and Commercial Law, and the School of Economics and Finance). The *Working Papers in Public Finance* (WPPF) series was therefore set up in 2012 to include papers by the Chair, research collaborators, and other public finance researchers. Academics who visited the CPF were encouraged to publish some of their research in the series, and most published at least one working paper. There have been a total of 115 WPPFs since the series began, distributed as shown below.

WPPFs published each year, 2012-21

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Numbers of working papers	10	12	16	12	10	17	14	8	8	8

WPPF papers are all available to download, can be found at the CPF webpage [here](#), at the Victoria University of Wellington Research Archive, and also at the international *Research Papers in Economics* (RePEc) site [here](#). In addition to publishing first drafts of papers by the CPF and co-authors, the WPPF series enabled a number of analysts in the New Zealand public sector and PhD students to disseminate their work to a wider audience. These included, for example, working papers by researchers at the

Treasury, Inland Revenue, Ministry of Business Innovation and Employment, Statistics New Zealand, Productivity Commission, and the Reserve Bank of New Zealand.

Other Publications

In addition to journal articles and the working paper series, the CPF published regularly in various media outlets and presented over 40 conference or seminar papers over the last 10 years. In the case of media articles, these aimed to share insights from the tax and public finance literatures with policy specialists, non-academic researchers and the general public. They also provided opportunities for engagement with public and private sector analysts and others interested in public finance.

Conference presentations performed a similar engagement function and opportunities to share with international experts in the public finance field, gain insights from peer reviewers and influence key debates. Details of media articles and conference papers are given in Appendix A.

Publication Outreach

The CPF used various tools to track the number of publication downloads and citations to show which research areas are generating most interest and influence. Citations of journal article publications are tracked using the *Publish or Perish* software using Google Scholar.

Citations

The table below shows citations by the year of citation (columns) and the year of publication (rows) from 2011 to 2021. Of course recent publications tend to have fewer citations and numbers of citations to articles published in a given year rise over time.

Number of citations by year of publication (rows) and year of citation (columns)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
2011	-	41	56	80	112	151	173	198	239	298	340
2012		8	26	26	59	90	120	162	222	285	297
2013			7	20	59	96	137	164	240	298	340
2014				0	9	34	54	75	104	123	138
2015					9	27	19*	32	37	47	50
2016						5	34	45	74	100	146
2017							7	27	36	46	41
2018								14	33	45	73
2019									12	28	26*
2020										8	27
2021											17

*Due to changes in the Publish and Perish software these appear not to be comparable with earlier citation values.

As the table shows, by the end of 2021 citations to articles published in 2011, for example, had reached 340, with 297 citations for 2012 articles. Total citations across all articles published in 2011-21 reached 1,495. According to *Publish or Perish*, citations to all papers published by Norman Gemmell, reached

8,175 by early January 2022, with average cites per year at 195. Among various summary metrics, these citations (and earlier cited works) produced an h -index = 37 and an i -10 index = 87.³

Downloads and Abstract Views

Download and abstract view statistics are available for the WPPF series, beginning in September 2012. The table below shows the download statistics through the University Research Archive and the RePEc website for each calendar year, from September 2012 to December 2021.

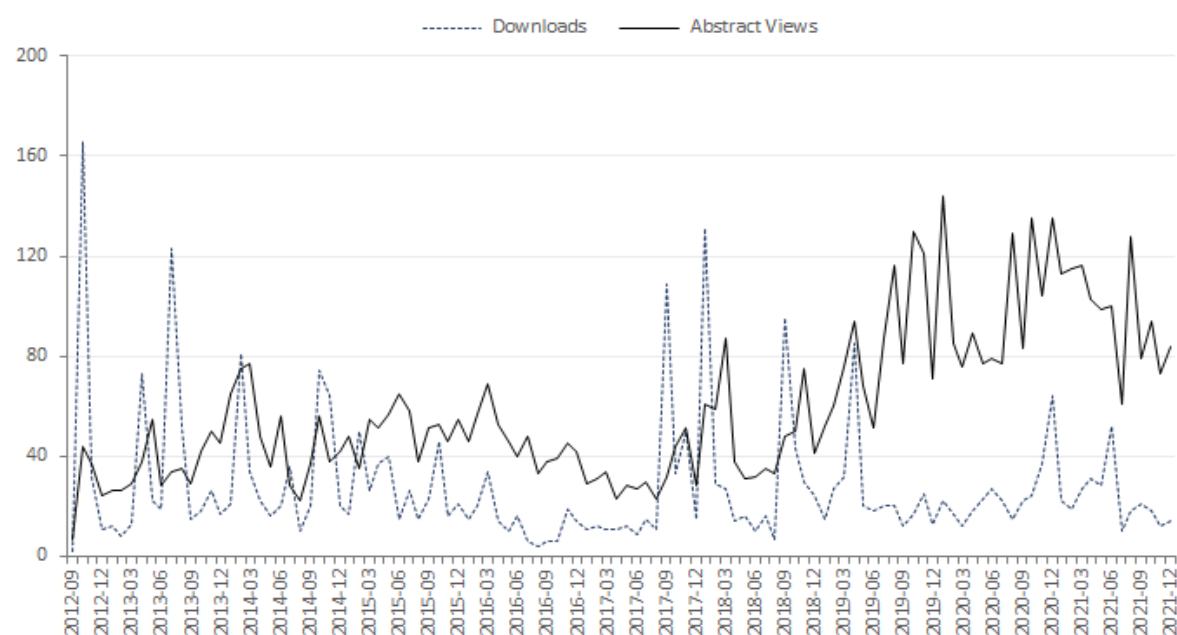
WPPF series annual downloads

	2012 [#]	2013	2014	2015	2016	2017	2018	2019	2020	2021
RePEc	211	397	418	311	175	299	442	304	455	272
University Research Archives	1,100	2,182	2,135	2,777	2,361	2,775	1,925	1,906	1,473	1,710

[#] September to December 2012.

More detailed RePEc abstract view and download statistics for the WPPF series are shown in Figure 1 below. Total WPPF downloads and abstract views over the period September 2012 to December 2021 (the period currently reported by RePEc) were 3,142 and 6,648 respectively.

Figure 1 RePEc Download and Abstract Views for Working Papers in Public Finance



Source: <https://logec.repec.org/scripts/seriesstat.pf?item=repec:vuw:vuwcpf>

CPF Newsletters

Twenty CPF newsletters were produced, starting in November 2013. These sought to share latest research and publication news from the CPF, to commission short research summaries and personal profiles from other public finance researchers or policy advisers, and to highlight recent or forthcoming

³ The h -index is the largest number, h , such that h publications have at least h citations; the i -10 index is the number of publications with at least 10 citations.

public finance events such as conferences and workshops. The newsletters are available [here](#). With an email circulation list of around 700 people, the Newsletters provided a valuable method of engaging with both sponsors and a wider audience interested in public finance issues.

CPF Websites

Soon after the Chair's inception, two websites were created – a set of in-house university webpages, located within the School of Accounting and Commercial Law's pages, and a stand-alone website, *New Zealand Public Finance* (www.nzpublicfinance.com) dedicated to public finance material. The NZPF website was the primary vehicle for disseminating CPF research and news from 2013 until its content was merged with the university CPF site (www.wgtn.ac.nz/cpf) in 2017.

The CPF website at Victoria University was set up separately from other Wellington School of Business and Government web pages with the aim of providing direct access to the work of the Chair and to disseminate publications and other material produced under CPF auspices. The website contains numerous pages covering news, publications, research, events and 'our people'. This website provides the main access point for the Working Papers in Public Finance series and the CPF Newsletters, plus links to CPF-contributed newspaper articles and academic publications. Tracking of website visitor numbers allowed this information to be used in CPF performance evaluation, and reported in CPF [Annual Reports](#).

Research Supervision and Training

CPF funding from 2011 initially provided financial resources for one professor and a part-time administrator. However, close collaboration with John Creedy, Professor of Public Economics and Taxation (also located in the University's School of Accounting and Commercial Law) effectively meant that there were up to two public finance specialists from 2011-17, able to offer research supervision and training. Professor Creedy's part-time position at The Treasury during this period also facilitated engagement with a key public policy institution and mentoring of public sector analysts. From 2016, the availability of additional funding from external research grants allowed a full-time CPF Research Fellow to be appointed in 2017.

Research Fellow

Dr Nazila Alinaghi was appointed to the position of CPF Research Fellow in 2017, joining the CPF in October that year. This followed successful completion of her PhD on the topic of 'taxes and economic growth' at the University of Canterbury, where she was awarded a university PhD scholarship and several other prizes for her papers. After joining the CPF, Nazila worked on several research projects, including tax and transfer microsimulation modelling, estimating taxable income elasticities, tax compliance, and measuring income inequality, poverty, and mobility in New Zealand. Both John Creedy and Nazila contributed to the successful application to the 2019 MBIE Endeavour Fund, helping the CPF team secure more than \$1 million to undertake a three-year research project on measuring income mobility, poverty persistence, and inequality in New Zealand.

Graduate Students

Athene Laws, School of Economics and Finance, Honours Student (Hons. thesis, 2014)

Research Project: What Does Micro-data Reveal About Income Mobility in New Zealand

Status: Awarded Hons. degree in 2013.

Loc Nguyen, School of Economics and Finance, Honours Student (Hons. thesis, 2015)

Research Project: Testing a New Zealand Housing Rent Model

Status: Awarded Hons. degree in 2015.

Carolyn Palmer, Senior Advisor, Policy Advice Division, Inland Revenue (PhD, 2012-2016)

Research Project: Good Tax Policy – on Shaky Ground? An Assessment of Tax Policy Decisions in Response to Natural Disasters

Status: Awarded PhD in 2017.

David Law, Senior Analyst, The Treasury (PhD, 2012-2018)

Research Project: The Performance of the New Zealand Economy: Savings and Housing

Status: Awarded PhD in 2019.

Matt Nolan, Student in Economics (PhD, 2016-2019)

Research Project: Taxes, Transfers and Income Inequality in New Zealand 1988-2013

Status: Awarded PhD in 2019.

Alastair Thomas, OECD Centre for Tax Policy and Administration (PhD, 2013-20)

Research project: The Distributional Effects of Value Added Taxes in OECD Countries

Status: Awarded PhD in 2020.

Chris Ball, Reserve Bank of New Zealand (PhD, 2019-2021)

Research Project: Labour Supply Responses to Tax and Transfer Policies Using Discrete Choice Models

Status: In progress.

Amy Cruickshank, Abu Dhabi Department of Finance (PhD, 2019-22)

Research project: Government Policy Toward Charitable Giving in New Zealand

Status: In progress.

Summer Research Scholars

Summer Research Scholars are undergraduates, usually completing their second or third year of study, who are awarded a 10-week research scholarship to work as a Business School intern over the summer period. They work on an agreed research project, mentored by a member of academic staff.

Scholarships may be funded entirely within the Business School or jointly funded with an external sponsoring organisation. CPF summer scholars have typically been jointly funded by such sponsors as the Treasury, Inland Revenue and the Productivity Commission.

Rob McAlinden, Holmes Parfitt, Anthony Radich – 2012-13

Topic: Redesigning the New Zealand Public Finance website.

Co-sponsored by: School of Information Management.

Anna Hamer-Adams – 2012-13

Topic: The Investment Approach to Social Welfare in New Zealand.

Co-sponsored by: Ministry of Social Development.

Athene Laws – 2012-13

Topic: The Distributional Impact of Taxes and Transfers in New Zealand.

Co-sponsored by: Inland Revenue.

William Steel – 2012-13

Topic: Designing an Economic Methodology for the Collection of GST from Offshore Retailers.

Co-sponsored by: Institute for the Study of Competition & Regulation.

Loc Nguyen – 2014-15

Topic: Why have New Zealand's rents and house prices diverged?

Co-sponsored by: The Treasury.

Yen Le – 2014-15

Topic: Agglomeration, local property taxes and the rate and density of new development. A case study of Auckland.

Co-sponsored by: Lincoln Institute of Land Policy, Cambridge, Massachusetts, USA.

Matthew Horwell – 2015-16

Topic: Measuring productivity in the public education sector.

Co-sponsored by: the New Zealand Productivity Commission.

Ritaban Bandyopadhyay – 2015-16

Topic: Modelling material hardship in New Zealand.

Co-sponsored by: The Treasury.

Huon Fraser – 2016-17

Topic: Public sector productivity: Designing a health-sector case study.

Co-sponsored by: the New Zealand Productivity Commission.

Stakeholder Engagement

Some CPF-organised activities involved both training and stakeholder engagement elements such as the 2-day Tax Compliance Masterclass in 2016 and workshops on tax microsimulation modelling during 2017-21. These involved substantial participation by Inland Revenue, MBIE and Treasury policy analysts, researchers and other staff. In addition to sharing publications, engagement activity focused on various organised events for, or jointly with, stakeholders and a variety of other activities summarised below.

Events

Local events organised by the CPF, listed in Appendix B, included:

- Major conferences with international & local speakers on topics relevant to stakeholders; for example, the Tax Administration in the 21st Century' conference organised with Inland Revenue and Treasury in 2014 with international guest speakers (Alm, Evans, Keen – see below).
- Masterclasses and workshops aimed at offering training in up-to-date research methods and empirical evidence. Examples include a 2016 Tax Compliance Masterclass (with expert speakers Professors Alm and Myles) and two joint Tax Microsimulation workshops in 2018-19 with the Tax Administration Research Centre (TARC) at the University of Exeter, UK.

- A series of ‘public finance debates’ during 2012-16, organised with the Government Economics Network (GEN). Debate topics included: “Today’s policy settings unfairly favour the baby boomer generation”, “The investment approach provides a helpful new tool for public spending policy and evaluation” and the more light-hearted 2015 Festive debate: “You can put a price on happiness – even at Christmas”. Debates involved two speakers invited to present the most convincing case possible for, and against, the proposition, and a neutral commentator who arbitrated between the protagonists and stimulated audience questions. Debates typically attracted around 50 to 100 attendees.
- Public Finance Research Days at which a series of papers covering new research were presented to public finance researchers and policy analysts by a mixture of local Wellington speakers and invited guests such as Professors Peer Skov (AUT), Christian Gillitzer (Sydney) and Ross Hickey (Melbourne). Research days typically attracted 20-30 registrations.
- International visitors, visiting speakers and guest lectures. International visitors to the CPF, sometimes jointly with sponsoring institutions, were invited to share their expertise with local analysts and young researchers. Over the 10 years these included leading public finance academics such as James Alm (Tulane), Alan Auerbach (California), Guyonne Kalb (Melbourne), David Cashin (US Federal Reserve), Raj Chetty (Harvard), Andre Decoster (Leuven), Chris Evans (UNSW), Nicolas Héroult (Melbourne), Michael Keen (IMF), Gareth Myles (Exeter & Adelaide), Mark Skidmore (Michigan State), Joel Slemrod (Michigan), and Thor Thoresen (Oslo and Statistics Norway).

Details of events are available at the CPF website: <https://www.wgtn.ac.nz/cpf/events/past-events>.

Working with Sponsors

In addition to core and supplementary CPF funding, and jointly organised events, working with CPF sponsors included co-sponsorship of summer interns, in-kind support for some research projects and participation in various other joint activities. These included:

- Collaboration on jointly organised events – such as the 2013 VUW-Treasury ‘Long-Term Fiscal Statement’ expert panel; tax microsimulation modelling workshops; debates etc.
- Serving on sponsors’ expert panels – such as judging Treasury’s ‘Schools Challenge’ competitions; Treasury’s 2014 & 2018 Investment Statement expert panel; and occasional adviser on staff appointments and policy/research initiatives.
- Specific research/policy advice for sponsors – for example on measuring the user cost of capital, taxes & growth and measuring effective tax rates (Treasury); tax on internet sales (Booksellers NZ); local taxation reform (Lincoln Institute, Massachusetts, USA); company dividend policies and imputation (EY); the size of the state (NZIER).
- Joint research projects and student internships – such as on tax-transfer modelling (Treasury, Inland Revenue), GST debt experiments (Inland Revenue), and tax gap analysis (Inland Revenue).

- Regular catch-ups with senior public servants – such as the Treasury Secretary (Makhlouf, McLeish), Chief Economists at Inland Revenue, Treasury, Ministries of Health and Education (Benge, Ng, Croxson, Weber); senior staff at the Government Economics Network and Productivity Commission.
- Disseminate news on sponsors’ activities and publications – via Newsletters and CPF ‘news emails’ sent to an extensive CPF email address list.

These activities, together with participation in regular CPF Advisory Board meetings, formed an integral part of a successful collaborative working relationship with sponsors that was based on mutual recognition of each other’s expertise and the intellectual independence of the work of the CPF, written into the MoU with sponsors. Specific pieces of work commissioned from the CPF by sponsors could be conducted separately from the CPF’s research, training or engagement programmes.

Future of the CPF

In 2019, the CPF Advisory Board began planning for the next phase of the Chair after the current sponsorship terms end in November 2021. This recognised: (a) the likely reduction in my time input as potential retirement approached; and (b) continued interest from the university and policy institutions in a future public finance research and training programme. The success of the CPF, and the possibility of extending activities to include public financial management, created a strong interest in expanding to a public finance ‘centre’ with two or more new appointments.

Then Covid-19 intervened! This severely curtailed the university’s appetite for new financial commitments or appointments at a time when it sought to rapidly reduce its projected 2021 financial deficit. In addition, public sector engagement became more difficult during a period of urgent pandemic priorities. Following the first pandemic wave in 2020-21, it became clear that this is not a good time to seek new core public sector funding as public service departmental budgets came under considerable pressure.

Nevertheless, it was also clear that strong interest remains in specific areas of research, and the policy advice and training roles that a new incumbent in the CPF position, or a ‘centre’, could contribute. Whether the university will decide to invest in this priority area in 2022, and subsequently seek external partnership support remains to be seen. Failure to invest in the kinds of public finance research and training provided in the last decade will certainly be an opportunity missed, and could be difficult to re-establish when academia and the New Zealand public service re-focus on normal priorities after the pandemic.

Appendix A: CPF Publications, 2011-21

Journal Articles

1. Creedy, J. and Gemmell, N. (2021) Illustrating income mobility and poverty persistence. *Australian Economic Review*, forthcoming.
2. Alinaghi, N., Creedy, J. and Gemmell, N. (2021) Designing personal income tax reforms: alternative modelling approaches. *Australian Economic Review*, 54, 4, 445-461.
3. Alinaghi, N., Creedy, J. and Gemmell, N. (2021). Elasticities of taxable income and adjustment costs: bunching evidence from New Zealand. *Oxford Economic Papers*, 73, 3, 1244-1269.
4. Creedy, J., Gemmell, N. and Laws, A. (2021) Relative income dynamics of individuals in New Zealand. *New Zealand Economic Papers*, 55, 2, 203-220.
5. Gemmell, N. (2021) What is happening to tax policy in New Zealand and is it sensible? *Policy Quarterly*, 17, 3, 61-69.
6. Alinaghi, N. and Reed, W.R. (2021) Taxes and economic growth in OECD Countries: a meta-analysis. *Public Finance Review*, 49, 1, 3-40.
7. Alinaghi, N., Creedy, J. and Gemmell, N. (2020) The redistributive effects of a minimum wage increase in New Zealand. *Australian Economic Review*, 53, 4, 517-538.
8. Cabral, A. C. G., Gemmell, N. and Alinaghi, N. (2020) Are survey-based self-employment income underreporting estimates biased? New evidence from matched register and survey data. *International Tax and Public Finance*, 28, 2, 284-322.
9. Buckle, R.A., Creedy, J. and Gemmell, N. (2020) Is external research assessment associated with convergence or divergence of research quality across universities and disciplines? *Applied Economics*, 52, 36, 3919-3932.
10. Creedy, J. and Gemmell, N. (2020) The elasticity of taxable income of individuals in couples. *International Tax and Public Finance*, 27, 4, 931-950.
11. Creedy, J. and Gemmell, N. (2019) Income inequality in New Zealand: why conventional estimates are misleading. *Agenda—A Journal of Policy Analysis and Reform*, 26, 1, 5-22.
12. Creedy, J. and Gemmell, N. (2019) Illustrating income mobility: new measures. *Oxford Economic Papers*, 71, 3, 733-755.
13. Creedy, J. and Gemmell, N. (2019) The elasticity of taxable income of individuals in couples. *International Tax and Public Finance*, 27, 2020, 931-950.
14. Creedy, J., Gemmell, N., Hérault, N. and Mok, P. (2019) Microsimulation analysis of optimal income tax reforms. An application to New Zealand. *International Tax and Public Finance*, 27, 2, 409-434.
15. Gemmell, N., Gill, D. and Nguyen, L. (2019) Modelling public expenditure growth in New Zealand, 1972-2015. *New Zealand Economic Papers*, 53, 3, 215-244.

16. Gemmell, N., Grimes, A. and Skidmore, M. (2019) Do local property taxes affect new building development? Results from a quasi-natural experiment in New Zealand. *Journal of Real Estate Finance and Economics*, 58, 2, 310-333.
17. Gemmell, N. and Ratto, M. (2018) The effects of penalty information on tax compliance: evidence from a New Zealand field experiment. *National Tax Journal*, 71, 3, 547-588.
18. Gemmell, N., Nolan, P. and Scobie, G. (2018) Quality adjusting education sector productivity. *Policy Quarterly*, 14, 3, 46-51.
19. Creedy, J. and Gemmell, N. (2018) Income dynamics, pro-poor mobility and poverty persistence curves. *Economic Record*, 94, 306, 316-328.
20. Gemmell, N., Kneller, R., McGowan, D., Sanz, I. and Sanz-Sanz, J. (2018) Corporate taxation and productivity catch-up: evidence from European firms. *Scandinavian Journal of Economics*, 120, 2, 372-399.
21. Creedy, J., Gemmell, N. and Teng, J. (2018) Income effects and the elasticity of taxable income. *New Zealand Economic Papers*, 52, 2, 185-203.
22. Creedy, J., Gemmell, N. and Nguyen, L. (2018) Income inequality in New Zealand, 1935-2014. *Australian Economic Review*, 51, 1, 21-40.
23. Gemmell, N. (2017) Reforms to New Zealand superannuation eligibility: are they a good idea? *Policy Quarterly*, 13, 2, 35-39.
24. Gemmell, N., Nolan, P. and Scobie, G. (2017) Public sector productivity. Quality adjusting sector level data on New Zealand schools. *New Zealand Productivity Commission Paper No. 2017/2* (May).
25. Creedy, J. and Gemmell, N. (2017) Effective tax rates and the user cost of capital when interest rates are low. *Economics Letters*, 156, July, 82-87.
26. Creedy, J. and Gemmell, N. (2017) Taxation and the user cost of capital. *Journal of Economic Surveys*, 31, 1, 201-225.
27. Creedy, J. and Gemmell, N. (2017) Measuring revenue-maximising elasticities of taxable income: evidence for the US income tax. *Public Finance Review*, 45, 2, 174-204.
28. Aziz, O., Gemmell, N. and Laws, A. (2016) The distribution of income and fiscal incidence by age and gender: some evidence from New Zealand. *Review of Income and Wealth*, 62, 3, 534-558.
29. Gemmell, N., Kneller, R. and Sanz, I. (2016) Does the composition of government expenditure matter for long-run GDP levels? *Oxford Bulletin of Economics & Statistics*, 78, 4, 522-547.
30. Gemmell, N. and Gill, D. (2016) The myth of the shrinking state? What does the data show about the size of the state in New Zealand. *Policy Quarterly*, 12, 3, 3-10.
31. Gemmell, N., Kneller, R. and Sanz, I. (2015) The growth effects of tax rates in the OECD. *Canadian Journal of Economics*, 47, 4, 1-39.

32. Creedy, J., Gemmell, N. and Scobie, G. (2015) Pensions, saving and housing: a life-cycle framework with policy simulations. *Economic Modelling*, 46, April, 346-357.
33. Carey, S., Creedy, J., Gemmell, N. and Teng, J. (2015) Estimating the elasticity of taxable income in New Zealand. *Economic Record*, 91, 292, 54-78.
34. Creedy, J. and Gemmell, N. (2015) Revenue-maximising tax rates and elasticities of taxable income in New Zealand. *New Zealand Economic Papers*, 49, 2, 189-206.
35. Gemmell, N. and Morrissey, O. (2015) Distributional and poverty impacts of tax structure reform in developing countries: how little we know. Chapter 16 in J. Alm, and J. Martinez-Vazquez (eds), *Tax Reform in Developing Countries*, Volume I. Cheltenham, UK: Edward Elgar. [Reprinted from *Development Policy Review*, 23, 2, 131-144.]
36. Misch, F., Gemmell, N. and Kneller, R. (2014) Using surveys of business perceptions as a guide to growth-enhancing fiscal reforms. *Economics of Transition*, 22, 4, 683-725.
37. Gemmell, N. and Hasseldine, J. (2014) Taxpayers' behavioural responses and measures of tax compliance gaps: A critique and a new measure. *Fiscal Studies*, 35, 3, 275-296.
38. Creedy, J. and Gemmell, N. (2014) Can fiscal drag pay for the public spending effects of ageing? *New Zealand Economic Papers*, 48, 2, 183-195.
39. Gemmell, N., Kneller, R. and Sanz, I. (2013) Fiscal decentralization and economic growth: spending versus revenue decentralization. *Economic Inquiry*, 41, 4, 1915-1931.
40. Misch, F., Gemmell, N. and Kneller, R. (2013) Growth and welfare maximization in models of public finance and endogenous growth. *Journal of Public Economic Theory*, 15, 6, 939-967.
41. Creedy, J. and Gemmell, N. (2013) Measuring revenue responses to tax rate changes in multi-rate income tax systems: behavioural and structural factors. *International Tax and Public Finance*, 20, 6, 974-991.
42. Gemmell, N. and Au, J. (2013a) Do smaller governments raise the level or growth of output? A review of recent evidence. *Review of Economics*, 64, 2, 85-115.
43. Gemmell, N. and Au, J. (2013b) Government size, fiscal policy and the level or growth of output. *Journal of the Asia Pacific Economy*, 18, 2, 203-229.
44. Gemmell, N. and Hasseldine, J. (2012) The tax gap: a methodological review. *Advances in Taxation*, 20, December, 203-231.
45. Gemmell, N. and Ratto, M. (2012) Behavioural responses to taxpayer audits: Evidence from random enquiries of UK self-assessed taxpayers. *National Tax Journal*, 65, 1, 33-58.
46. Gemmell, N., Misch, F. and Moreno-Dodson, B. (2012) Public spending for long-run growth: a practitioner's view. *World Bank Economic Premise*, 99, 1-4.
47. Gemmell, N., Misch, F. and Moreno-Dodson, B. (2012) Public spending and long-run growth in practice: concepts, tools, and evidence. Chapter 2 in B. Moreno-Dodson (ed), *Is Fiscal Policy the*

Answer? A Developing Country Perspective. Washington, DC: World Bank. pp. 69-108.

48. Creedy, J. and Gemmell, N. (2011) Corporate tax asymmetries: effective tax rates and profit shifting. *International Tax and Public Finance*, 18, 4, 422-435.
49. Gemmell, N. (2011) Can a fiscal stimulus boost economic growth rates? Introduction. *Economic Journal*, 121, 550, F1–F3.
50. Gemmell, N., Kneller, R. and Sanz, I. (2011) The timing and persistence of fiscal policy impacts on income growth: Evidence from OECD countries. *Economic Journal*, 121, 550, F33–F58.

Policy & Media Articles

1. Gemmell, N. (2021) New Zealand's new housing policy is really a new tax package – and it's a shambles, *New Zealand Herald*, 12 April. (Reproduced from *The Conversation*, 12 April).
2. Alinaghi, N. and Reed, R. (2020) Taxes and economic growth in OECD countries: A meta-analysis. *Austaxpolicy Blog*, 3 September.
3. Alinaghi, N., Creedy, J. and Gemmell, N. (2020) Do couples bunch more? Evidence from partnered and single taxpayers in New Zealand. *Austaxpolicy Blog*, 30 June.
4. Gemmell, N. (2020) The new top tax rate: a virtue-signalling reform? *National Business Review*, 12 December.
5. Gemmell, N. (2020) Coronavirus: the shape of New Zealand's post-Covid-19 economy. *Stuff*, 10 April.
6. Gemmell, N. (2020) Reviving New Zealand's post-Covid economy. *New Zealand Herald*, 10 April.
7. Gemmell, N. (2020) Budget 2020: Emperor Robertson's new clothes. *Newsroom*, 19 May.
8. Gemmell, N. (2020) The pandemic budget: moving New Zealand from critical care to long-term recovery. *The Conversation*, 12 May. (Reproduced in *The New Zealand Herald*, 13 May).
9. Creedy, J., Gemmell, N. and Herault, N. (2019) How raising tax for high-income earners would reduce inequality, improve social welfare in New Zealand, *The Conversation*, 24 September.
10. Gemmell, N. (2019) Here's what Government needs to think about if it's borrowing to invest. *Stuff*, 18 November.
11. Gemmell, N. (2019) It's only fair that taxes should be adjusted for inflation. *Stuff*, 12 February.
12. Gemmell, N. (2018) Taking GST off fruit and veg will not help low income earners—expert. *RadioLIVE*, 25 January.
13. Creedy, J. and Gemmell, N. (2018) Long-term changes in income inequality in New Zealand. *Austaxpolicy Blog*, 14 June.
14. Gemmell, N. (2018) Government seems to want a second source of fiscal advice. *New Zealand Herald*, 20 November.
15. Gemmell, N. (2017) Are tax cuts a good idea? *Newsroom*, 17 March.

16. Gemmell, N. (2017) Do we need another tax working group? *Newsroom*, 17 September.
17. Gemmell, N. (2017) NZ Super: a matter of trade-offs, *Newsroom*, 19 September.
18. Gemmell, N. (2016) All Kiwis gain from putting paid to tax avoidance mysteries, *Dominion Post*, 5 October.
19. Gemmell, N. (2016) The size and shape of the state in New Zealand, *New Zealand Public Finance Newsletter*, Issue 10.
20. Gemmell, N. (2016) We need to know more about taxpayer responses to tax changes: The New Zealand perspective, *Austaxpolicy Blog*, 28 November.
21. Gemmell, N. (2016) English has left a strong legacy, *New Zealand Herald*, 20 December.
22. Gemmell, N. (2015) Tax to stop 'bad' behaviour dents level playing field, *Dominion Post*, 26 May.
23. Gemmell, N. (2015) The 2015 budget: How will the economy be affected?, *New Zealand Public Finance Newsletter*, Issue 7.
24. Gemmell, N. (2015) Bright-line capital gains tax: A tax but not as we know it, *New Zealand Public Finance Newsletter*, Issue 7.
25. Gemmell, N. (2015) Return to budget surplus in 2015: does it matter?, *New Zealand Public Finance Newsletter*, Issue 6.
26. Gemmell, N. (2014) How to close the long-term fiscal gap – what do NZPF website visitors prefer?, *New Zealand Public Finance Newsletter*, Issue 3.
27. Gemmell, N. (2014) Treasury's 2014 investment statement, *New Zealand Public Finance Newsletter*, Issue 2.
28. Gemmell, N. (2013) Change manager Thatcher merits eponymous '-ism'. *Dominion Post*, 12 April.
29. Gemmell, N. (2013) GST arguments are hard to swallow. *New Zealand Herald*, 15 February.
30. Gemmell, N. (2013) Public debt – lower looks better. *New Zealand Herald*, 8 February.
31. Gemmell, N. (2013) Asset sales – some myths. *New Zealand Herald*, 1 February.
32. Gemmell, N. (2012) Return to surplus the imperative behind most decisions, *New Zealand Herald*, 25 May.

Conference and Seminar Presentations

*Lead presenter in **bold***

1. Do couples bunch more? Evidence from single and partnered taxpayers. Paper presented to the 61st New Zealand Association of Economists Annual Conference, Victoria University of Wellington, Wellington, 23 June 2021. (With N. Alinaghi, J. Creedy and **N. Gemmell**).
2. Elasticities of taxable income for couples and New Zealand bunching estimates. Paper presented to the *Chair in Public Finance Research Day*, Wellington School of Business and Government, 4 November 2019. (**N. Alinaghi**, J. Creedy and N. Gemmell.)

3. Illustrating income mobility: two new measures. Paper presented to *75th Annual Congress of the International Institute of Public Finance*, Glasgow, United Kingdom, 21–23 August 2019. (J. Creedy and **N. Gemmell**)
4. Are survey-based self-employment income under-reporting estimates biased? New evidence from register and survey data. Paper presented to *75th Annual Congress of the International Institute of Public Finance*, Glasgow, UK, 21–23 August 2019. (A.G. Cabral and **N. Gemmell**)
5. The redistributive effects of a minimum wage increase in New Zealand: a microsimulation analysis. Paper presented to *60th New Zealand Association of Economists' Annual Conference*, Victoria University of Wellington, 3–5 July 2019. (**N. Alinaghi**, J. Creedy and N. Gemmell.)
6. A microsimulation analysis of welfare-improving income tax reforms for New Zealand. Paper presented to *7th Annual Conference of the Tax Administration Research Centre*, University of Exeter, UK, 11–12 April 2019. (J. Creedy, **N. Gemmell**, N. Hérault and P. Mok.)
7. The redistributive effects of a minimum wage increase in New Zealand: a microsimulation analysis. Paper presented to *Modelling Tax Policy and Compliance Workshop*, Tax Administration Research Centre, University of Exeter, UK, 23 March 2019. (**N. Alinaghi**, J. Creedy and N. Gemmell.)
8. Estimating quality-adjusted productivity in tertiary education: Methods and evidence for New Zealand. Paper presented to *59th New Zealand Association of Economists Annual Conference*, Auckland University of Technology, Auckland, 27-29 June 2018. (P. Nolan, N. Gemmell and **G. Scobie**).
9. Estimating self-employment income gaps from survey and register data: evidence for New Zealand. Paper presented to the *6th Annual Workshop of the Tax Administration Research Centre*, University of Exeter, UK, 24 April 2018. (A.C.G. Cabral and **N. Gemmell**).
10. The effect of measurement error on estimates of self-employment income gaps using survey and register data. Paper presented to the chair in Public Finance *Public Economics Research Day*, Victoria Business School, Victoria University of Wellington, 10 April 2018. (A.C.G. Cabral and **N. Gemmell**).
11. Welfare improving income tax reforms in New Zealand. Presentation to the *Tax-Transfer Microsimulation Modelling Workshop*, Victoria Business School, Victoria University of Wellington, 14 March 2018. (**J. Creedy**, N. Gemmell, N. Hérault and P. Mok).
12. Taxable income elasticities. Presentation to the *Public Finance Research Day*, Victoria Business School, Victoria University of Wellington, 11 October 2017. (J. Creedy, **N. Gemmell** and J. Teng).
13. The effects of penalty information on tax compliance: evidence from a New Zealand field experiment. Paper presented to the *5th Annual Workshop of the Tax Administration Research Centre*, University of Exeter, UK, 22 April 2017. (**N. Gemmell** and M. Ratto).
14. What do we want from New Zealand's tax-transfer system? Presentation to the *Victoria University of Wellington (IGPS) & NZIER Policy Roundtable*, Wellington, 13 April 2017 (**N. Gemmell**).

15. Types of income mobility: insights from TIM curves. Paper presented to the *57th New Zealand Association of Economists Annual Conference*, Auckland University of Technology, Auckland, 29 June - 1 July 2016. (J. Creedy and **N. Gemmell**).
16. The size and scope of the public sector in New Zealand. Presentation to the *New Zealand Productivity Commission Roundtable*, Wellington, 21 June 2016. (D. Gill and **N. Gemmell**).
17. The elasticity of taxable income: allowing for income effects. Paper presented to the *4th Annual Workshop of the Tax Administration Research Centre*, University of Exeter, UK, 22 April 2016. (**N. Gemmell**).
18. Making value judgements in economics: inequality and redistribution. Invited presentation to the *New Zealand Government Economics Network (GEN) Annual Conference*, Wellington, 6 December 2015. (**N. Gemmell**).
19. Inequality in New Zealand: how should we measure it? Presentation to the *Victoria Business School Commerce Teachers Professional Development Day*, Auckland, 2 December 2015. (**N. Gemmell**).
20. The elasticity of taxable income in New Zealand. Evidence for personal taxpayers from unit record data. Paper presented to the *International Institute of Public Finance Annual Congress*, Dublin, Ireland, 20-23 August 2015. (J. Creedy and **N. Gemmell**).
21. Taxpayers' responses to penalties: evidence from a taxpayer experiment in New Zealand. Presentation to *The 4th Shadow Conference: The Shadow Economy, Tax Evasion and Fiscal Intermediaries*. Tax Administration Research Centre, University of Exeter, UK, 23-25 July 2015. (**N. Gemmell** and M. Ratto).
22. How do penalties affect taxpayer compliance? Evidence from a taxpayer experiment. Presentation to *H.M. Revenue & Customs*, London, UK, 15 July 2015. (**N. Gemmell**).
23. Estimating the elasticity of taxable income in New Zealand. Invited presentation to the *Inaugural Workshop of the Tax and Transfer Policy Institute*, Australian National University, Canberra, 20 November 2014. (**N. Gemmell**).
24. Pensions, saving and housing: a life-cycle framework with policy simulations. Paper presented to the *CEPAR-CESifo Workshop on Pensions Taxation, Population Ageing and Globalisation*, University of New South Wales, Sydney, Australia, 17-18 November 2014. (J. Creedy, **N. Gemmell** and G. Scobie).
25. The growth challenge: sustainable fiscal policy. Invited presentation to the *Australia and New Zealand School of Government (ANZSOG) Annual Conference* ('Growing National Prosperity. Government's Role in the 21st Century'), Canberra, Australia, 5-7 August 2014. (**N. Gemmell**).
26. Tax loss mechanisms: comments on Nussim and Tabbach. Presentation to the *Oxford University Centre for Business Taxation Annual Symposium*, Oxford, UK, 24-27 June 2014. (**N. Gemmell**).
27. Are prices higher in New Zealand? If so, why? *N.Z. Productivity Commission & Victoria Business*

School, Public Lecture, 21May 2014. (N. Gemmell).

28. Explaining international differences in tradables and non-tradables prices. Presentation to *N.Z. Productivity Commission Seminar*, 6 May 2014. (**N. Gemmell**).
29. Tax (non)-compliance research: a New Zealand perspective. Invited presentation to the *Cash and Hidden Economy – International Revenue Conference*, Auckland, 7-11 April 2014. (**N. Gemmell**).
30. Pensions, saving and housing: a life-cycle framework with policy simulations. Paper presented to *Motu Economic and Public Policy Research, Seminar Series*, 2 April 2014. (J. Creedy, **N. Gemmell** and G. Scobie).
31. Revenue-maximizing elasticities of taxable income: evidence for the US income tax. Paper presented to the *2nd Annual Workshop of the Tax Administration Research Centre*, University of Exeter, UK, 10-11 March 2014. (J. Creedy and **N. Gemmell**).
32. The growth effects of tax rates in the OECD. Paper presented to the *International Institute of Public Finance Annual Congress*, Taormina, Sicily, Italy, 22-25 August 2013. (**N. Gemmell**, R. Kneller and I. Sanz).
33. Estimating effective tax rates and the user cost of capital in New Zealand. Paper presented to the *54th New Zealand Association of Economists Annual Conference*, Wellington, 1-3 July 2013. (J. Creedy and **N. Gemmell**).
34. The distribution of income and the incidence of tax and government spending across the life-cycle for males and females: some evidence from New Zealand. Paper presented to the *54th New Zealand Association of Economists Annual Conference*, Wellington, 1-3 July 2013 (O. Aziz, **N. Gemmell** and **A. Laws**).
35. Issues in measuring and using direct tax gap estimates. Invited presentation to the *Inaugural Conference of the Tax Administration Research Centre*, University of Exeter, UK, 28-29 January 2013. (**N. Gemmell** and **J. Hasseldine**).
36. The top tax rate in New Zealand. How high is too high? Invited presentation to the *New Zealand Government Economics Network Annual Conference*, Wellington, 14 December 2012. (**N. Gemmell**).
37. Some things social policy analysts should know about taxation'. Invited presentation to *Ministry of Social Development Seminar*, 3 December 2012. (**N. Gemmell**).
38. Can tax rises pay for the public spending effects of ageing? Invited presentation to the N.Z. Treasury and Victoria University of Wellington, *Affording Our Future Conference*, VUW Business School, Wellington, 11-12 December 2012. (J. Creedy and **N. Gemmell**).
39. Taxpayers' behavioural responses and the Laffer effect. Paper presented to the *11th Annual LAGV Conference on Public Economics*, University of Marseilles, 18-20 June 2012. (J. Creedy and **N. Gemmell**).
40. Regression estimates of the elasticity of taxable income and the choice of instrument. Paper

presented to the 53rd *New Zealand Association of Economists Annual Conference*. Massey University, Palmerston North, 27-29 June 2012. (**J. Creedy** and N. Gemmell).

41. Taxes, growth and fiscal stimulus. Keynote Address presented at the Globalisation & Development Centre, Bond University, Australia and Economic Growth Centre, Nanyang Technical University, Singapore, *First Annual Workshop on Economic and Policy Developments in East Asia*, Gold coast, Australia, October 2011. (**N. Gemmell**).
42. Tax rates and revenue changes: behavioural and structural factors. Paper presented to the 52nd *New Zealand Association of Economists Annual Conference*, Wellington, July 2011. (J. Creedy and **N. Gemmell**).

Appendix B: CPF Events and visitors, 2011-21

CPF Events

2021

Tax-Transfer Microsimulation Modelling Workshop (2 June) – a half-day event to disseminate, and seek feedback on, latest developments in the CPF tax-transfer microsimulation model, *TaxSim_NZ*. Presented by Chris Ball, covering such topics as the model's new simulated data, new modelling of labour supply choices and an online demonstration of the model's policy simulation properties. See <https://www.wgtn.ac.nz/cpf/events/past-events>.

2020

Research Seminar – High-frequency Spending Responses to the Earned Income Tax Credit. Presented by Dr David Cashin, Board of Governors of the Federal Reserve System, Washington DC (30 January). See <https://www.wgtn.ac.nz/cpf/events/past-events>.

2019

Public Economics Research Day (4 November) – a day of research presentations sharing latest research with public finance researchers, practitioners and policy analysts. Topics covered included: taxation & the user cost of capital in NZ, the tax-price elasticity of charitable giving and the Treasury's long-term fiscal neoclassical growth model. Guest speakers included Dr Gulnara Huseynli (MBIE), Prof Peer Skov (AUT), Prof Ross Hickey (Melbourne), Dr Andrew Binning (Treasury). See https://www.wgtn.ac.nz/_data/assets/pdf_file/0004/1863364/VUW-Public-Economics-Research-Day_Program_04-11-19-003.pdf.

2018

Modelling Tax Policy and Compliance Workshop (6, 7 & 10 December) – a three-day event organised jointly with the Tax Administration Research Centre (TARC), University of Exeter. The event combined a workshop on latest tax policy research with a masterclass on tax microsimulation modelling. Guest speakers included several academics from Australia, New Zealand, UK, US and Europe. See https://www.wgtn.ac.nz/_data/assets/pdf_file/0011/1863362/Modelling-Tax-Policy-and-Compliance-Workshop-Programme.pdf.

Public Finance Research Day (10 April) – a day of research presentations sharing latest research with public finance researchers, practitioners and policy analysts. Topics covered included: the use of third-party income reporting in Denmark, taxable income elasticities in Australia, measurement bias in income surveys and behavioural tax-transfer modelling. Guest speakers: Dr Peer Skov (AUT), Prof Bob Breunig (ANU, Australia) and Dr Christian Gillitzer (Sydney, Australia). See https://www.wgtn.ac.nz/_data/assets/pdf_file/0010/1863361/VUW-Public-Economics-Research-Day_10-04-18_Program_Outline.pdf.

Tax-Transfer Microsimulation Models: International Benchmarking Workshop (13-14 March) – a two-day event comparing latest developments in tax-transfer microsimulation modelling across countries. The

workshop was organised jointly with the Tax Administration Research Centre (TARC), University of Exeter and held at TARC. Guest speakers included from Prof Guyonne Kalb, Dr Nicolas Héroult and Mr Joseph Mercante (Melbourne and ANU, Australia), Prof Thor Thoresen and Dr Zhiyang Jia (Oslo and Statistics Norway) and Prof André Decoster (Leuven, Belgium). See

<https://www.wgtn.ac.nz/cpf/events/past-events/2018-microsimulation-workshop>.

Research Seminar by Professor Miranda Stewart, University of Melbourne Law School (26 February) on 'Company Tax in the Trump Era: Options for Fiscally Sustainable Reform'. See

<https://www.wgtn.ac.nz/cpf/events/past-events/workshops-and-seminars>.

2017

Public Finance Research Day (11 October) – a day of research presentations sharing latest research with public finance researchers, practitioners and policy analysts. Topics covered included: income under-reporting, timing of tax payments, taxable income elasticities, taxes & growth and behavioural tax-transfer modelling. Guest speaker: Dr Peer Skov (AUT). See

https://www.wgtn.ac.nz/_data/assets/pdf_file/0011/1863389/VUW-Public-Finance-Research-Day_11-Oct_Program_Outline.pdf.

Research Seminar (16 February) by Prof Martin Ruf, Tübingen University, Germany on 'This Cap Rules'.

2016

Tax Compliance Masterclass – New Methods in Tax Compliance Research. Presented by Prof James Alm (Tulane University, US) and Prof Gareth Myles (University of Exeter, UK), (6-7 December). A 1½ day Masterclass shared latest thinking on the economics of tax compliance, provided an update on research from the US, Europe and New Zealand and explored how tax compliance research can inform tax policy and tax compliance efforts in practice. See <https://www.wgtn.ac.nz/cpf/events/past-events>.

Public Finance Debates – two debates (September and December) organised jointly with the Government Economics Network. These addressed the public finance topics: 'Big data in policy advice: big opportunity or big risk?' and 'New Zealand needs a sugar tax to protect us from Christmas excesses'. See <https://www.wgtn.ac.nz/cpf/events/past-events>.

Public Lecture – by Prof Joel Slemrod, University of Michigan, USA, on 'Taxes on Beards, Bachelors, Wigs and Windows'. Jointly organised with Inland Revenue (March).

2015

Research Seminar – Imputation and the New Zealand Dividend Psyche (08 September). Hosted jointly with EY, the seminar presented recent research from in-depth interviews with New Zealand corporates and investor groups on the attitudes to New Zealand's corporate tax imputation regime. Speakers included Mr Andy Archer, Tax Partner at EY and Dr Matt Benge, Chief Economist at Inland Revenue. See <https://www.wgtn.ac.nz/cpf/events/past-events/upcoming-event-the-new-zealand-dividend-psyche>.

Public Finance Debates – three debates (April to June) and a Christmas debate (December) organised jointly with the Government Economics Network. These addressed a variety of topical public finance

policy issues including: ‘today’s tax policy settings unfairly favour the baby boomer generation’, ‘economic evidence should play a greater role in health policy evaluation’, and ‘you can put a price on happiness (even at Christmas)’ In each case two speakers and a commentator presented. See <https://www.wgtn.ac.nz/cpf/events/past-events/2015-public-finance-debates>.

2014

Public Finance Debates – ‘The Great Festive Debate’ (11 December) on ‘This house believes the Christmas extravaganza is a waste of time and money’. Organised jointly with the Government Economics Network, with four speakers proposing/opposing. See <https://www.wgtn.ac.nz/cpf/events/past-events/past-event-public-finance-christmas-debate>.

Pre-Election Public Lectures (1 and 2 Sept 2014) by Hon Bill English (Minister of Finance), on ‘What will be economy look like under a National-led government’ and Hon David Parker (shadow Minister of Finance), on ‘What will be economy look like under a Labour-led government’. See <https://www.wgtn.ac.nz/cpf/events/past-events/upcoming-event-pre-election-public-lectures>.

Tax Administration in the 21st Century Conference 2014 (12-13 June). Held in Wellington, jointly hosted with Inland Revenue and the Treasury, the conference addressed policy and legislative implications resulting from Inland Revenue’s business transformation programme. Guest speakers included Dr Michael Keen (IMF), Prof James Alm (Tulane University, USA), Prof Chris Evans (UNSW, Australia) and Hon Todd McClay (Minister of Revenue). See <https://www.wgtn.ac.nz/cpf/events/past-events>.

Public Lecture (04 June) by Prof Ismael Sanz, Universidad Rey Juan Carlos, Madrid, Spain, on ‘Can Standardised External Tests Affect School Outcomes? Evidence and Policy Implications’.

Pre-Budget Event: My 2014 Budget (12 May). Sponsored jointly with the New Zealand Institute of Economic Research, the event provided a guide from Treasury officials to Budget processes. Other speakers included Mr Phil O’Reilly (CEO, Business NZ, Mr Brian Fallow (journalist, NZ Herald) and Mr Stuart Nash (Labour MP). See <https://www.wgtn.ac.nz/cpf/events/past-events>.

2013

Research Seminar by Prof Mark Skidmore, Michigan State University, USA, on ‘Do Natural Disasters Enhance Societal Trust?’ (18 November).

Public Finance Debates – three debates (October to December) organised jointly with the Government Economics Network and addressing a variety of topical public finance policy issues including: ‘should New Zealand tax all capital income at 28%?’ and ‘is a discount rate of 8% for public sector projects too high?’ In each case two speakers and a commentator presented. See <https://www.wgtn.ac.nz/cpf/events/past-events/upcoming-public-finance-debates-2013>.

Long Term Fiscal External Panel - two sessions of the Treasury LTF panel (March to April) organised jointly with the Treasury. See <https://www.wgtn.ac.nz/cpf/events/past-events/long-term-fiscal-external-panel>

Summer Scholar Seminar by William Steel, Victoria University of Wellington, on 'The Rise in Foreign Retailing and New Zealand's GST Exemption: Time for a Change?' Jointly sponsored by Booksellers New Zealand (20 March). See <https://www.wgtn.ac.nz/cpf/events/past-events/summer-scholar-seminar>.

Public Lecture by Prof Alan Auerbach, University of California, Berkeley, on 'International Tax Reviews and New Zealand's Tax Working Group. What Can We Learn? Jointly organised with Inland Revenue (12 March). See <https://www.wgtn.ac.nz/cpf/events/past-events/professor-auerbach-public-lecture>.

2012

Public Finance Debates – four debates (August to November) organised jointly with the Government Economics Network and addressing a variety of topical public finance policy issues including: 'It's time ... to tax the internet' and 'it's time ... New Zealand adopted a social insurance approach to welfare'. In each case two speakers and a commentator presented. See <https://www.wgtn.ac.nz/cpf/events/past-events/public-finance-debates>.

Long Term Fiscal External Panel – six sessions of the Treasury LTF panel (August - November) organised jointly with the Treasury. See <https://www.wgtn.ac.nz/cpf/events/past-events/long-term-fiscal-external-panel>.

Affording Our Future Conference – a jointly organised conference with the Treasury to present papers from the LTF expert panel (10-11 December). See <https://www.wgtn.ac.nz/cpf/events/past-events/affording-our-future-conference-2012>.

CPF Visitors

2020 – Dr David Cashin, Board of Governors of the Federal Reserve System, Washington DC, USA (January)

2019 – Professor Ross Hickey, University of Melbourne (November)

2018 – Prof Nikolas Artavanis, University of Massachusetts, USA (December)
Prof Christos Kotsogiannis, TARC, University of Exeter, UK (December)
Dr Shaun Grimshaw, TARC, University of Exeter, UK (December)
Dr Andrew Carter, ANU, Australia (December)
Dr Arezou Zaresani, University of Melbourne, Australia, (December)
Dr Xavier Mateos-Planas, University of London, UK (December)
Prof Matthew Rablen, Sheffield University, UK, (December)
Prof Nigar Hashimzade, Durham University, UK, (December)
Ms Georgina Haarhoff, Welsh Treasury, Cardiff, UK (April)
Prof Miranda Stewart, University of Melbourne, Australia (February)
Dr Ha Vu, Deakin University, Australia (January-February)

2017 – Dr Peer Skov, AUT (October)

Prof Martin Ruf, University of Tübingen, Germany (February)
Prof James Alm Tulane University, USA (January-February)

- 2016** – Prof James Alm, Tulane University, USA (December)
Prof Gareth Myles, University of Exeter, UK (December)
Prof Joel Slemrod, University of Michigan, USA (March)
- 2014** – Dr Florian Misch, Centre for European Economic Research, Mannheim, Germany (August-October)
Dr Michael Keen, IMF, Washington DC, USA (June)
Prof James Alm, Tulane University, USA (June)
Prof Chris Evans, UNSW, Australia (June)
Dr Ismael Sanz, Universidad Rey Juan Carlos, Madrid, Spain (June)
- 2013** – Prof Mark Skidmore, Michigan State University, USA (November-December)
Prof Alan Auerbach, University of California, Berkeley, USA (March).
- 2011** – Prof Raj Chetty, Harvard University (December)

Appendix C: CPF Evaluation Framework

At an early stage, the CPF Advisory Board considered a number of objectives for the CPF role and how the achievements of the CPF might be evaluated against those objectives. While Victoria University already had a more generic Performance Development and Career Plan (PDCP) for academic staff, this was considered unsuitable for the more specific deliverables and approach of the partnership chair. Instead a CPF-specific 'evaluation framework' was agreed which set out (i) the three main objectives; (ii) a reporting template on activities aimed at delivering on those objectives; and (iii) a set of metrics by which to assess the success, or otherwise, of CPF activities.

The evaluation framework was completed in advance of each Advisory Board meeting (usually 6 monthly). As a result, the framework template used at (ii) above, was designed to summarise activities undertaken during three periods: the immediately prior 6 months (approximately); the previous 6 months (approximately) – so that changes since the last evaluation could be compared; and planned activities during the next 6 months.

An example of a framework document is shown below – prepared for a Board meeting in November 2017 and covering the period, April to October, since the previous Board reporting. The first page sets out the agreed key objectives of the Chair, while the final page records achievements in terms of a number of quantitative and qualitative metrics. The pages in between record activities separately under each of the three objectives. In addition to the detailed information contained in these framework documents, a 'highlights' document was also typically presented to the Board. This approach proved extremely valuable both as a means of keeping track of CPF activities and achievements over extended periods, and of assessing those achievements against reasonably objective standards.

EVALUATION FRAMEWORK FOR THE CHAIR IN PUBLIC FINANCE*



Chair in Public Finance,
Victoria Business School

STRATEGIC OBJECTIVES (Why?)	KEY APPROACHES (How?)	MAIN OUTPUTS (What?)
<p>1.</p> <p>ADVANCE RIGOROUS, RESPECTED PUBLIC FINANCE (PF) RESEARCH IN N.Z.</p>	<ul style="list-style-type: none"> • Publish in international & N.Z. peer-reviewed PF research outlets • Interact/conduct joint research with international PF scholars • Build personal PF research/presentation skills 	<ul style="list-style-type: none"> • Build academic/PBRF profile • PF Working Papers series • Intl./NZ journals, articles, books etc. • Journal refereeing • Support visits by foreign scholars • Visits to intl. PF research centres, conferences, workshops etc. • Joint research projects
<p>2.</p> <p>IMPROVE THE QUALITY OF PF ANALYSIS & DEBATE AMONG KEY STAKEHOLDERS IN N.Z. *</p>	<ul style="list-style-type: none"> • Seek presentation opportunities with key organisations (e.g. GEN, public service depts., politicians) • Direct engagement with key stakeholders** • Produce/disseminate policy-related PF research widely • Peer-review public service research • Co-sponsor/co-fund initiatives 	<ul style="list-style-type: none"> • Networking with MOF, PMs office, parliamentary groups etc • Contracted research/advice for PF-related institutions • PF Policy Papers or 'Briefs' • Newspaper/radio/website presentations • Develop PF Research/Policy web pages • Hold intl. PF conferences/workshops in NZ
<p>3.</p> <p>DEVELOP PF CAPABILITIES IN N.Z.</p>	<ul style="list-style-type: none"> • Lectures/seminars on PF topics • Mentor young analysts & students in PF topics • Peer-review PF research by others 	<ul style="list-style-type: none"> • Public service seminars/talks • Student Internships • PhD supervision • PF 'Summer' schools, research days, masterclasses

* This framework was initially agreed at CPF Board meeting in Nov 2012 as a basis for presenting and evaluating CPF performance.

** Key stakeholders: academics, private sector PF specialists, policy advisers & researchers, MPs/Ministers.

REPORT ON EVALUATION FRAMEWORK FOR THE CHAIR IN PUBLIC FINANCE: November 2017

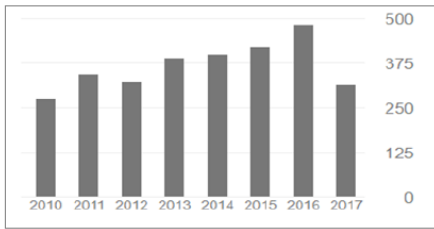


Chair in Public Finance,
Victoria Business School

OBJECTIVE 1: Advance rigorous, respected public finance research in N.Z.		
Outcomes December 2016-March 2017	Outcomes April 2017-October 2017	Planned November 2017-March 2018
Publications		
<ul style="list-style-type: none"> 7 Working Papers in Public Finance (3 by NG) Submission of 6 papers to journals. On: 'User cost and interest rates' [provisional Accept: Econ Letters], 'Income mobility' [rejected], 'Modelling tax compliance & penalties', 'NZ income inequality 1942-2014' and 'Explaining size of NZ state', 'Property taxes & Auckland agglomeration'. Published article: 'ETIs and income effects' in NZEP (on-line) Completed 'GST penalty experiment' paper with M. Ratto (waiting IRD 'approval') 	<ul style="list-style-type: none"> 10 Working Papers in Public Finance (4 by NG) incl.2 WPPFs on MBIE project (Creedy, Mok) Publication of NZPC working paper on schools productivity (June; with Nolan, Scobie). 1st draft of WP on tertiary productivity completed (Nov). Journal publications: <i>Economics Letters</i> (user cost); <i>AusER</i> (forthcoming: NZ inequality) Journal acceptances/revisions: Revise/resubmit: <i>JREFE</i> (Auckland agglomeration); <i>NZEP</i> (NZ gov. size); <i>US Nat Tax Jnl</i> (GST expt.) Journal submissions: <i>OEP</i> (income mobility), <i>Econ Record</i> (poverty) 	<ul style="list-style-type: none"> 3-4 Working papers from MBIE tax modelling project Further journal paper revisions/resubmissions Approach editors for special journal issue of papers from March 2018 workshop (Fiscal Studies?)
Research Projects		
<ul style="list-style-type: none"> Size/Scope of the State: Completed – 2nd paper submitted to EJPE Public Service Productivity: Developed next phase with NZPC summer scholar on public health sector productivity. Auckland Agglomeration: Completed – paper submitted to JREFE Tax/welfare modelling: Set up MBIE project teams, governance group etc. Organised PhD scholarship (awarded to Matt Nolan). Income mobility: Completed inequality project with NZIER (March 2017). Work on NZ mobility & rewriting two papers with J. Creedy. 	<ul style="list-style-type: none"> PS Productivity: VUW: URF grant awarded for 'measuring health sector productivity' with J. Cumming & B. Croxson (MoH). Progressed to next phase of joint project with NZPC on health sector productivity with SEF scholar. Tax compliance: Completed WPPF on GST experiment; Began research on self-empl. compliance with A. Cabral – 1st WP draft. Tax/welfare modelling (MBIE). Established research partnerships for model benchmarking (Australia, Norway, Belgium). Major NZT redevelopment of Taxwell-B; 2 WPs from Creedy-Mok Income Mobility: developed poverty persistence indices (with Creedy); completed (re)write of 2 WPs (submitted). 	<ul style="list-style-type: none"> Continued research on MBIE Benchmarking, tertiary and health sector productivity; New research with Creedy, Alinaghi on taxable income elasticities (NA & US?) and microsimulation modelling Complete revisions to journal (re) submissions Assess options for social investment research (with Dean/PwC) Develop 'optimal tax reform' microsimulation research (with Creedy, Mok, Herault)
Conference and Seminar Presentations		
<ul style="list-style-type: none"> Tax Compliance Masterclass – Profs. Alm, Myles (Dec) Seminar for IRD staff on taxing multinationals in NZ – Prof Ruf (Feb) 2 presentations on public sector productivity to NZPC Roundtable participants – Gemmell, Nolan 	<ul style="list-style-type: none"> Presentation to TARC, Exeter Annual Workshop (April) Presentation to SoG/NZIER policy forum on tax-transfer system (April) Presentations to University of Nottingham Staff Seminar series (May) & Trade workshop (June) Presentation to CPF Research Day (October) 	<ul style="list-style-type: none"> Organise major MBIE project workshop contributions (March 2018)
Research Visits and Visitors		
<ul style="list-style-type: none"> Visit to TARC; Tax benchmarking workshop prep. (July/Aug) Visit to Université Dauphine, Paris (July) – GST experiment research Visit by Prof G. Myles (Dec) Visit by Prof M. Ruf (Tuebingen, Germany; Feb 2017) Visit by Prof J. Alm (Nov-Dec & Feb 2017) 	<ul style="list-style-type: none"> CPF visit to TARC, Exeter (April-July) CPF visit to Nottingham Uni (June, July) Visit by Dr P Skov (Oct) 	<ul style="list-style-type: none"> Visits by Kalb & Herault (Melbourne Institute), Thoresen (Stats Norway), and Decoster (Leuven, Belgium); (March) Visit by Aus Treasury tax modellers (March) Visit by Dr H Vu (Deakin Uni; January) Invite to Australian tax scholars for Research Day 2018 (Sinning)?

OBJECTIVE 2: Improve the quality of public finance analysis & debate among key stakeholders in N.Z.		
Outcomes December 2016-March 2017	Outcomes April 2017-October 2017	Planned November 2017-March 2018
Media/Policy Articles		
<ul style="list-style-type: none"> NZPF Newsletter issue (Dec) incl. several NG articles Dom Post article on Bill English (Feb) Article on new NZ "Newsroom" website on income tax cuts (March) 	<ul style="list-style-type: none"> <i>Policy Quarterly</i> article on Long-term fiscal sustainability and NZ Super (June) Three pre-election <i>Newsroom</i> (website) articles on fiscal issues (Sept) <i>Aus Tax Policy</i> blog on NZ tax research (April) VUW 'Researcher Profile' - VUW webpages (July) 	<ul style="list-style-type: none"> Planned <i>Newsroom</i> website articles on new government's tax policies e.g. Tax Working Group
Stakeholder Engagement/Support		
<ul style="list-style-type: none"> 2016 GEN Public Finance Christmas debate (Dec) Worked with Auditor General's research team on TSY's long-term fiscal statement (Dec – Mar) Assistance to IRD to recruit tax analyst from US/UK (Dec) Worked with sponsors to agree CPF Research Fellow appointment to help deliver on sponsors research/policy interests Liaised with B. Croxson (Chief Economist, Min of Health) on future health productivity research collaboration Participate in SoG/NZIER forum on monetary/fiscal institutions (Feb) Presentation to TSY (with P. Nolan) on research work & future plans on education sector productivity (March) 	<ul style="list-style-type: none"> 'CPF newsletter' email to stakeholders developed using Campaign Monitor (to replace NZPF website & Newsletter). First issue: Sept. Member of Treasury External Challenge Group for 2018 Investment Statement reviewing of/feedback on IS drafts (Sept-Nov) Roundtable on fiscal sustainability with Tsy, OAG, DPMC, VUW (Nov) Public Finance Research Day (Oct: see below) New email format for CPF Newsletter (incl. VUW diagnostics) (Sept) Presenter at SoG 'Taxes & Transfers' Roundtable (April) Presenter at IGPS pre-election 'Policy Roundtable' (September) 	<ul style="list-style-type: none"> 2-3 CPF newsletter emails to stakeholders Offer seminars to MoE, NZPC and other gov departments on NZ tertiary productivity research
Website and Research Tool Development		
<ul style="list-style-type: none"> Update of CPF Website pages & preparation for implementation of new Victoria website templates 	<ul style="list-style-type: none"> New-look CPF Website with mobile template Most pages given substantial update 	<ul style="list-style-type: none"> Further integration of NZPF and CPF websites & VUW redesign Update CPF media webpages with regular tax/PF policy commentary.
OBJECTIVE 3: Develop Public Finance capabilities in N.Z.		
Outcomes December 2016-March 2017	Outcomes April 2017-October 2017	Planned November 2017-March 2018
<ul style="list-style-type: none"> Appointment of new PhD student MBIE tax model benchmarking project CPF Research Fellow approved and advertised (0.6 – 1.0 FTE) Working with 2 RAs on income mobility research projects => improvements in skills & employment prospects Supervision of Summer Research Scholar on 'measuring health services productivity' project, with P. Nolan (NZPC), Prof J. Cumming (VUW), Dec 2016 - Feb 2017. Tax Compliance Masterclass – aimed at building knowledge and capability among tax-related policy advisers and analysts Worked with Office of Auditor General research team (on Treasury's 2016 LTFS) to help OAG develop economic-fiscal modelling capability. Worked with Treasury analysts (e.g. LTFS and tax modelling) to help build capability 	<ul style="list-style-type: none"> New CPF Research Fellow arrived and building PF capability (Oct) Negotiated research input from P. Mok (MBIE) into tax model benchmarking project for 2017-18. (Sept) Appointment/supervision of RA (H. Frazer: SEF student) on next phase of NZPC-CPF joint health sector productivity project (July-Nov). Work with new IRD research fellow (A. Cabral) to help build 'NZ public finance' knowledge & capability (April-Nov) Initiated Public Finance Research Day, with VUW, AUT, Tsy, IRD, MBIE researchers to help build CPF capability and momentum (Nov) 	<ul style="list-style-type: none"> Establish twice-yearly PF Research Days (March/April) Work with research scholar (TBA) on URF health productivity project with HSRC and MoH Facilitate N. Alinaghi development of tax and microsimulation skills with IRD, Tsy and StatsNZ Assist recruitment of new tax researcher at IRD? Seek to establish a StatsNZ IDI direct access terminal in VBS

PERFORMANCE MEASURES

Objective 1:		Advance rigorous, respected public finance (PF) research in N.Z.																										
Measures of Impact		Evidence for April 2017 – October 2017																										
<ul style="list-style-type: none">• PBRF grade measure of research outputs, peer esteem and contributions to the research environment• Downloads• Citations• Invitations to<ul style="list-style-type: none">◆ Conferences/Seminar presentations◆ author/co-author publications◆ consultations<ul style="list-style-type: none">i. visit renowned institutionsii. academic boards etc./refereeing	<ul style="list-style-type: none">• Ranked top 5% globally of all registered economists by RePEc using an average of various bibliometric measures. Remaining in the top 5% of Authors on RePEc using a sub-set of 12 measures, including the number of works, journal pages, downloads, abstract views, and breadth of citations across the field.• Google Scholar 'My Citations' identifies 5192 citations to date and h-index = 31 (i10 = 66); one of highest in NZ for economics. Progress since 2011: <i>H-index</i> = 17 (<i>i10</i> = 36) Ranked 12th of NZ economists by RePEc.• RePEc economist World Rankings (out of ~51,500 registered) By total citations (5209): 13th (Taxation); 23rd (Econ Growth); 39th (Public Economics, Public Finance)	<table><tr><th>RePEc Statistics:</th><th colspan="2">April 2017</th><th colspan="2">October 2017</th></tr><tr><th>Downloads & Abstract views</th><th>Downloads</th><th>Abstract Views</th><th>Downloads</th><th>Abstract Views</th></tr><tr><td>Previous 3 Months</td><td>106</td><td>411</td><td>110</td><td>361</td></tr><tr><td>Previous 12 Months</td><td>416</td><td>1,797</td><td>503</td><td>1,556</td></tr><tr><td>Total since RePEc registration</td><td>9,831</td><td>39,903</td><td>10,096</td><td>40,665</td></tr></table>	RePEc Statistics:	April 2017		October 2017		Downloads & Abstract views	Downloads	Abstract Views	Downloads	Abstract Views	Previous 3 Months	106	411	110	361	Previous 12 Months	416	1,797	503	1,556	Total since RePEc registration	9,831	39,903	10,096	40,665	<ul style="list-style-type: none">• Top 10 SSRN most downloaded articles on 'income inequality' & 'household' topics since 1997 (8th out of 1307 & 6th out of 664) for 'fiscal incidence' WPPF 10/2013.• 9376 visits to <i>Working Papers in Public Finance</i> series through the online VUW research archive since series start. 1266 visits April. 2017 – October 2017 (inclusive).• Publish or Perish: Latest software identifies h-index = 33, over 230 'papers' with approx. 5,203 citations (Nov. 2017). Recorded citations for publications in 2017: 2, 2016: 30 and 2015: 18. For publications in 2012, 2013 and 2014, there are now 116, 138 and 51 citations respectively (up from 94, 100 & 37 at last Board meeting).• Invitations:<ul style="list-style-type: none">i. Invitation to present at<ul style="list-style-type: none">▪ NZPC Roundtable Discussion (March) – Measuring Public Sector Productivity▪ SoG Taxes and Transfers Roundtable (April)▪ IGPS Pre-election Policy Presentations (September)ii. Invited article in <i>Policy Quarterly</i> special issue (June) Invited to join Treasury External Challenge Group for 2018 <i>Investment Statement</i> Invited to join <i>International Institute of Public Finance</i> (IIPF) 2018 Scientific Committee Invited adviser to OAG on their 2017 <i>Commentary on Treasury's 2016 LTFS</i> (April-Aug) Invited speaker at Uni. of Nottingham <i>Trade Workshop</i> (July)• Visiting Professor at TARC, Exeter, UK (April to July)
	RePEc Statistics:	April 2017		October 2017																								
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		 <p>RePEc Citations per year: 2010-17</p>																										
Objective 2:		Improve the quality of PF analysis & discussion among key stakeholders in N.Z.																										
Measures of Impact		Evidence for April 2017 – October 2017																										
<ul style="list-style-type: none">• Publications in media outlets• Event success measures<ul style="list-style-type: none">i. Numbers and statisticsii. Feedback from attendees at CPF conferences/workshops/seminars etc.• Feedback from stakeholders• Website visitors• Other dissemination success	<ul style="list-style-type: none">• Three <i>Newsroom</i> articles pre-election – positive feedback from VUW Comms• Public Finance Research Day (Oct) – 16 attendees (Treasury, IRD, AUT, MBIE, VUW). Feedback positive, requests and agreement to host again in 6 months• OAG: very positive feedback on input to their Report on 'Treasury's 2016 LTFS'; OAG moved several meeting engagements to ensure I could attend & support; published acknowledgement in OAG Final Report.• Positive feedback from participants in Nov. fiscal sustainability roundtable (Tsy, OAG); requests for further input to Tsy 2020 LTFS preparation• Traffic for CPF web pages: 2159 page views from 01 April 2017 to 31 October 2017 with an average of 1:31 minutes per view (compared to 1942 page views from 1 April 2016 to 31 October 2016). Most popular page is the <i>About CPF</i> page with 268 views across the same time period.• Traffic for NZPF web pages: This website is no longer used since updating of VUW-CPF pages• 1st new email format for CPF Newsletter: future issues/diagnostics will enable comparisons over time. (e.g. Sept 2017: 700+ stakeholders emailed; 221 'opens' within 1 day.																											
Objective 3:		Develop capabilities in Public Finance research/teaching in N.Z.																										
Measures of Impact		Evidence for April 2017 – October 2017																										
<ul style="list-style-type: none">• Evidence/progress by PhD students• Success of summer internship scholars• Feedback on lectures, seminars etc.• Evidence of education achievement by public servants, student etc.	<ul style="list-style-type: none">• Successful award of C. Palmer PhD thesis; re-registration of A. Thomas in PhD programme• Success of Summer Scholar (H. Fraser) led to appointment on joint NZPC-CPF project for 2017-18• Successful appointment of new PhD student for MBIE tax benchmarking project• Successful appointment of new CPF Research Fellow• Positive impact on A. Cabral's research writing (joint paper) prior to joining OECD• Positive feedback from Tax Masterclass participants re. learning improvements																											

About the Author

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